

HATFIELD RESIDENT FELLOWSHIP PROJECT BRIEF

Metro Office of the Auditor: Follow-up Audit

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Project Dates: August/2024 – March/2025

PROJECT GOAL

The goal of this project is to complete the performance audit process and draft a report for a topic from the 2024-2025 audit calendar for the Metro Office of the Auditor. The Hatfield Residential Fellow (HRF) acted as a management auditor and collaborated with a Senior Management Auditor on most steps of an audit review, including survey, fieldwork, interviews, findings creation, report drafting, and recommendation drafting.

TAKE-AWAYS

The take-aways from this project have to do with learning how to be an auditor, how to communicate through power and respect, and how to navigate the context of a public agency.

- How to analyze a department or project for performance: equity, efficiency, and effectiveness.
- How to follow a formalized and regulated process: using Generally Accepted Government Auditing Standards, or GAGAS, Green Book requirements, and Yellow Book requirements.
- How to continually report and update on analysis to management in a public process

CHALLENGES

Learning about a department and their work as you are evaluating and reporting. The metaphor “flying a plane as you build it” is an apt description of writing a report about a department that you have just learned exists. The initial phase of the audit, “Survey”, considers reviewing as much about a department as possible in as short a period as

efficient to later focus targeted investigation. Trying to cover all the important bases of risk and follow inexperienced instincts is a steep learning curve.

Another challenge is to consider the long-term relationship of trust and respect between an auditor’s office and the government entity. The audit process would be easiest on an audit shop if they could be as direct and blunt as possible, but this would ultimately fray trust and goodwill. Diplomacy, wordsmithing, and negotiating the tone of findings is important for ultimate effectiveness of the auditors’ input. If no one respects the auditors due to lack of decorum and consideration, even with their independent power, the recommendations for change will go unheeded.

STRATEGY

The month-long strategy was clearly laid out: research, interview, develop findings, resulting recommendations, writing report and considering evidence. The day-to-day work was mostly independent, with frequent check-ins with a Senior Management auditor and weekly check-ins with the elected auditor. This combination of strategies, regimented and independent, allowed the HRF to cover the important bases, and to follow the leads of what they found concerning, interesting, or important.

RESULTS

Practiced objective and independent review, developed a report on recommendations’ conclusions, and considered political implications of public analysis and reports.

- Developed deliverables and completed auditor processes.

- Contributed in team-based problem-solving and project-direction development.
- Learned about the complexity of performance auditing communication within a large public agency context.