

**President's Council on Integrity and Efficiency**

AUDIT COMMITTEE

**STRATEGIC PLAN**



Fiscal Year 2000

October 1999

## ***INTRODUCTION***

### **President's Council on Integrity and Efficiency**

Established by executive order, the President's Council on Integrity and Efficiency (PCIE) is comprised of all Presidential appointed Inspectors General and representatives from the Office of Government Ethics; the Office of Special Counsel; the Federal Bureau of Investigations; and the Office of Management and Budget (OMB). The Council is chaired by the Deputy Director for Management at OMB and an IG holds the position of Vice Chair.

The PCIE is charged with conducting interagency and inter-entity audit, inspection and investigation projects to effectively and efficiently deal with government-wide issues of fraud, waste and abuse. The Council accomplishes this through committee activity. Established committees of the PCIE include:

- ❑ Audit,
- ❑ Inspection & Evaluation,
- ❑ Integrity,
- ❑ Investigations,
- ❑ Legislation, and
- ❑ Professional Development.

Inspector General members serve as a Council representatives on each of the PCIE Committees. The Councils shall continually identify, review, and discuss areas of weakness and vulnerability in Federal programs and operations to fraud, waste, and abuse, and shall develop plans for coordinated, Government-wide activities that address these problems and promote economy and efficiency in Federal programs and operations. These activities will include interagency and inter-entity audit and investigation programs and projects to deal efficiently and effectively with those problems concerning fraud and waste that exceed the capability of jurisdiction of an individual agency or entity.

## ***GOALS, OBJECTIVES, AND PERFORMANCE MEASURES***

**Goal:** Identify and provide useful, relevant, and cost-effective training for auditors working in the various IG offices.

### **Objectives**

- Monitor Inspector General Auditor Training Institute (IGATI) operations, marketing efforts, and curriculum design.
- Provide advice and counsel as warranted.

### **Performance Measures**

- ◆ Hold quarterly status meetings.
- ◆ Track number of Auditors trained.
- ◆ Review student evaluation results.

**Goal:** Adopt standardized guides for auditing areas of interest to multiple government agencies.

### **Objective**

- Develop guides by establishing working groups to provide for standardized audits.
- Work with the General Accounting Office to finalize the Financial Audit Manual (FAM).

### **Performance Measures**

- ◆ Number of guides issued.
- ◆ Adoption of FAM.
- ◆ Savings as a result of audit standardization.

**Goal:** Become a continuing resource for the audit community.

**Objective**

- Identify and keep abreast of all new and emerging audit issues.

**Performance Measures**

- ◆ Meet regularly to exchange ideas and information on audit concerns.
- ◆ Host audit forums to convey information to the largest number of interested parties.
- ◆ Post on IG Net.

**Goal:** Improve overall audit quality of Single Audit efforts.

**Objectives**

- Update the Federal Cognizant Agency Audit Organization Guidelines.
- Evaluate the monitoring of Single Audit work and ensure the quality of this work.

**Performance Measures**

- ◆ Update guidelines to address the changes noted in the Single Audit Act of 1996 and facilitate uniformity among Federal audit organizations in discharging responsibilities associated with cognizant and oversight agency assignments.
- ◆ Coordinate exchange of advance information about scheduled statewide reviews between OIGs to facilitate increased participation on these reviews.
- ◆ Consider joint reviews of other large grantees – e.g., cities, nonprofits.
- ◆ Revisit the extent of OIG resources committed to single oversight.
- ◆ Revisit the issue of QCRs versus desk reviews.
- ◆ Identify the scope of a review of the Single Audit Clearinghouse to better determine if OIG or external reviewers are most appropriate.
- ◆ Identify a methodology for an overall projectible random sample of single audit reports.

**Goal:** Conduct government-wide audits of areas of interest to Congress or multiple agencies.

### **Objectives**

- Initiate reviews of Critical Infrastructure Protection Programs.
- Issue a consolidated report on non-tax delinquent debt.
- Address congressional concerns on PCIE Audit Areas.

### **Performance Measures**

- ◆ Number of reports issued.
- ◆ Percent of participation
- ◆ Number of times testimony given before congressional committees on the results of government-wide reviews.

**Goal:** Share initiatives for improving the audit function with the entire audit community.

### **Objective**

- ◆ Publish reports singling out audit “best practices” from all Offices of Inspectors General.

### **Performance Measures**

- ◆ Collect “best practice” ideas from each OIG.
- ◆ Consolidate ideas into one document.
- ◆ Circulate compilation among committee members.