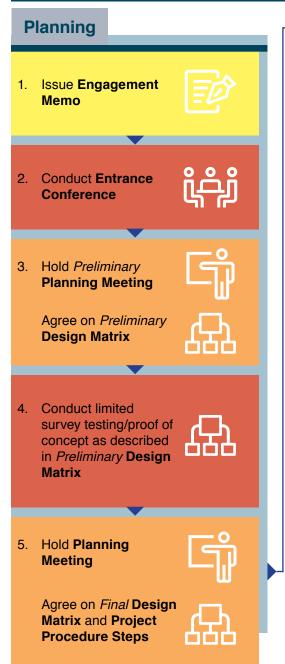
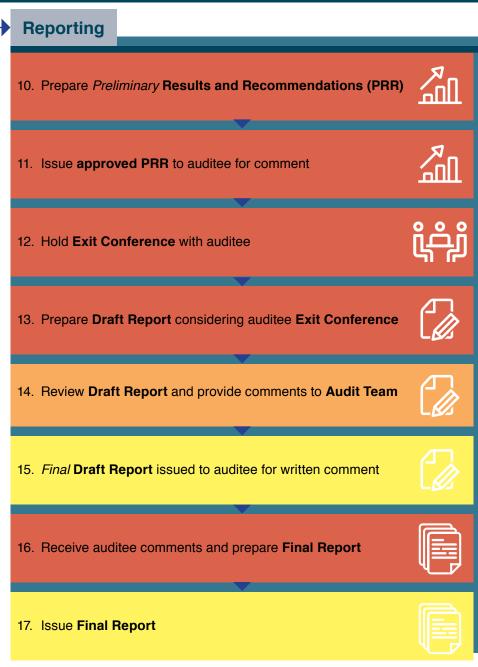


AUDIT PROJECT KEY PROCESSES AND DELIVERABLES OVERALL FLOW







AUDIT PROJECT KEY PROCESSES AND DELIVERABLES PLANNING (3-4 MONTHS)

Planning Deliverables

Preliminary Resource Request Engagement Memo

Design Matrix
Planning Document Package (PD)

- Audit Director (AD) /Audit Manager (AM) prepare Preliminary Resource Request (email to OAO and initiate project in Football).
- AD/AM prepare Engagement Memo should be issued within two weeks of date project is established in TeamMate.
- 3. Audit Team, holds **Entrance Conference** with Department officials.
- Audit Team conducts research and begins Design Matrix development – consult with other experts (statistician, Data Analytics, OLS, OCPR, OI) as needed.

Meet with GAO Center of Audit Excellence (CAE) – Team should consider meeting with GAO to discuss project and proposed Design Matrix¹

¹ The meetings with GAO CAE are not a permanent part of the process. Consider scheduling meetings with GAO CAE as early in the process as the team believes would be most beneficial. The resource of the GAO CAE is to assist the team in **preparing** for the planning and report message meetings, not as a substitute for these meetings, which are held solely with OIG staff.

- 5. Audit Team meets with AIGA, DAIGA, OPR, other experts (statistician, Data Analytics, OLS, OCPR, OI) as needed, to discuss preliminary Design Matrix (Preliminary Planning Meeting) NLT three weeks after Engagement Memo issuance. Three days prior to the Preliminary Planning Meeting, AD will submit the preliminary Design Matrix to all parties attending the meeting.
 - Meet with GAO CAE Team should consider meeting with GAO to review and discuss proposed Design Matrix prior to Preliminary Planning Meeting
- Team will submit updated **Design Matrix** to the DAIGA and AIGA for approval three business days after the Preliminary Planning meeting.
- Audit Team executes limited survey tests/proof of concept as necessary and as described in the preliminary Design Matrix).

- Audit Team develops Planning Document (PD), which includes, Background, Key Criteria, Known Issues, Objective/Sub-Objective Development, Design Matrix, Project Procedure Steps Matrix, Overall Project Milestones, Specific Project Milestones, Staff Resources and Proposed Travel.
- 9. Audit Team presents proposed PD to DAIGA.
- 10. Planning Meeting Audit Team meets with AIGA, DAIGA, OPR Director and Editor, Visual Communications, other experts ((statistician, Data Analytics, OLS, OCPR, OI) to present proposed PD, Project Procedure Steps, and, Resources and Milestones (to include dates for fieldwork status progress meetings set for 25%, 50%, 75% of fieldwork completion days. Three days prior to the Planning Meeting, AD will submit the proposed PD to all parties attending the meeting.

Meet with GAO CAE – Team should consider meeting with GAO to review and discuss PD prior to planning meeting

- 11. AD obtains **PD** approval by AIGA and all parties at the planning meeting. **PD** approval will include signature page for all parties.
- 12. Set up TeamMate procedure steps based on approved **PD**.

2 AUDIT PROJECT KEY PROCESSES AND DELIVERABLES AUDIT FIELDWORK (4-5 MONTHS)

Fieldwork Deliverables

Evidence Tracker

Statements of Fact

Message Package (Message Outline and Evidence Tracker)

- 1. Audit Team begins completing **Procedure Steps**.
- Audit Team completes Evidence Tracker and SOFs throughout the project and include in fieldwork update status meetings.
- 3. Audit Manager and Audit Director review and approve workpapers throughout course of fieldwork.
- 4. Audit Team holds fieldwork status update meetings with OPR and DAIGA. AIGA may attend as well. The meetings should be scheduled at the point that 25%, 50% and 75% of the scheduled calendar days have elapsed after fieldwork is initiated and provide monthly update status reports to the DAIGA that reflects percentages of fieldwork completion.
 - Meet with GAO CAE Team should consider meeting with GAO prior to status update meetings.

- 5. Audit team finalizes Evidence Tracker and Message Outline.
- 6. Audit Team meets with DAIGA on completed Evidence Tracker and Message Outline.
- Audit Team holds Message Meeting (with Evidence Tracker and Message Outline) with AIGA, DAIGA, OPR Director and Editor, Visual Communications, other experts (statistician, Data Analytics, OLS, OCPR, and OI).
 - Meet with GAO CAE Team should consider meeting with GAO prior to message meeting.
- 8. Fieldwork ends on AIGA approval of **Message Package**. Include signature lines for all parties at Message Meeting.

3 AUDIT PROJECT KEY PROCESSES AND DELIVERABLES REPORTING (3-4 MONTHS)

Reporting Deliverables

Preliminary Results and Recommendations
Draft Report
Final Report

- AD provides Preliminary Results and Recommendations (PRR) to Cold Reader.
- 2. AD provides **PRR** to OPR for review. Audit Team and OPR meet as necessary.
 - Meet with Contract Editor Team should consider meeting with contract editor prior to completion of Preliminary Results and Recommendations.
- 3. AD addresses OPR comments and provides **PRR** to DAIGA and AIGA for approval before sending to Department. **Two days** advance notice to IG and DIG is required prior to sending **PRR** to Department.
- 4. After AIGA approval and two-day notice period, AD issues **PRR** to the Department and schedules Exit Conference.

- 5. AD submits **Draft Report** to OPR for review and clearance.
 - Meet with Contract Editor Team should consider meeting with contract editor prior to completion of Draft Report.
- AD submits **Draft Report** of DAIGA for review and clearance.
- AD submits **Draft Report** to OAQA for QC and clearance. OAQA clears and submits **Draft Report** to OPR.
- 8. OPR submits Draft Report to AIGA.
- 9. AIGA submits **Draft Report** to DIG, IG, other OIG stakeholders, as applicable.

- AD and AM address **Draft Report** comments from DIG, IG and other stakeholders and resubmits to OPR, DAIGA, AIGA for simultaneous review.
- After AIGA approval, **Draft Report** issued to agency for comment. **Generally allow** three weeks for comment.
- 12. AD and AM receive agency comments and prepare **Final Report**.
- Final Report is processed through OPR, OAQA, DAIGA and readied for AIGA review and approval. Generally within one week of receipt of agency comments.
- 14. AIGA reviews and approves Final Report.
- 15. OAQA reviews **Final Report** prior to issuance.
- 16. AD works with OAO to issue Final Report.