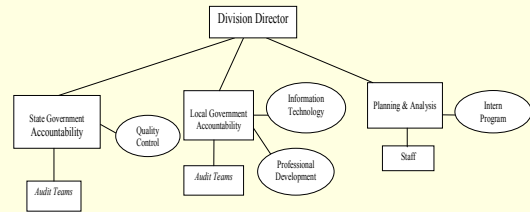


The Role of the Social Scientist in the Auditing Process

Marc A. Wallace, Ph.D.
 Mid-Atlantic Intergovernmental Audit Forum
 Ocean City, Maryland
 June 2, 2010

The Audit Division



Main points of the presentation

- What are the social sciences?
- What is social science research?
- How does a social scientist approach an audit (fit into an audit organization)?
- What to expect when using a social scientist on an audit?
- What to look for when hiring a social scientist?

What are the social sciences?

- **Merriam Webster:** a branch of science that deals with the institutions and functioning of human society and with the interpersonal relationships of individuals as members of society.
- Social science areas include
 - History
 - Sociology
 - Political Science

The Political Science Tree

- Political Science
- Public Administration
- Public Policy

Political Science/Public Administration Research Approach

- Introductory Material
 - Brief definition of central research question and its importance
 - Review of related literature on the subject
- Hypotheses, Theory, and Research
 - Build and outline a theory or use an existing theory, e.g., distributive politics
 - Discussion of theoretical and empirical implications of the basic theory
 - Outline of specific hypotheses. What does the researcher is occurring?
 - Explicit statement of operationalization of hypotheses selected for testing; i.e., listing of concepts and the variables that will serve to measure them
 - Explain what concepts your variables are measuring. Why does the researcher use age or education as a variable in your research?
 - Data analysis; testing theory and/or hypotheses; including statistical tests
- Conclusion
 - Evaluation of results; drawing conclusions in respect to validity of your hypotheses or theory
 - Critical evaluation of your methods, procedures, and results

Public Policy Research Approach

E. Bardach, 2000. *A Practical Guide for Policy Analysis: The Eightfold Path to More Effective Problem Solving*. New York: Seven Bridges.

- Problem recognition and issue identification
- Assemble some evidence including background information
- Construct the alternatives
- Select the criteria
- Project the outcomes
- Confront the trade-offs for policy adoption and implementation
- Decide what to do based on the analysis
- Policy analysis and evaluation

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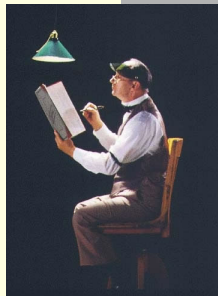
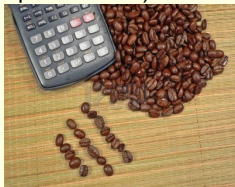
Government Auditing Approach (GAO)

- Issue/Problem
- Researchable questions
- Information required
- Information sources
- Overall design strategy
- Data collection methods
- Data analysis methods
- Limitations
- Recommendations

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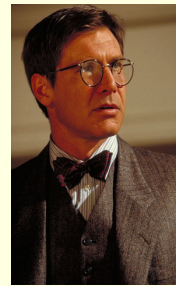
Challenges to integrating social scientists into an audit

- Fear of the unknown discipline (bean counters vs. pontificators)



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Challenges to integrating social scientists into an audit



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Challenges to integrating social scientists into an audit

- Reluctance to incorporate
 - Territoriality
 - Ego



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Challenges to integrating social scientists into an audit

- Proper use of social scientists
 - External Specialists
 - Internal Specialists

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Challenges to integrating social scientists into an audit

- Software packages
 - Access and Excel
 - SPSS vs. ACL
 - Geographic Information Systems (ESRI) vs. Google maps



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Advantages to integrating social scientists into the audit process

- Compatible standards
- Planning stage is more inclusive
- Wide range of source documents
- Field work

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Contributions by Social Scientists to the NJOSC Audit Division

- Department of Children and Families: A Performance Audit of Vehicle Assignment and Usage
- The Use of Public Funds to Lobby New Jersey State Government

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What to look for when hiring a social scientist?

- Degree
- Relevant Coursework
- Writing Sample
- Work Experience
- References

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Questions



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Break

- Water
- Coffee
- Tea
- Soda
- Twix or Kit-Kat
- Other

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How to Perform More Helpful Internet Searches During Audits

Marc A. Wallace, Ph.D.
Mid-Atlantic Intergovernmental Audit Forum
Ocean City, Maryland
June 2, 2010

How to Perform More Helpful Internet Searches During Audits

- Solution 1: Trusted websites

State Government Websites (NJ)

- Commission on Higher Education (News and Reports)
<http://www.state.nj.us/highereducation/>
- Election Law Enforcement Commission
<http://www.elec.state.nj.us/index.htm>
- Department of Transportation (Reports are located under "About NJDOT")
<http://www.nj.gov/transportation/publicat/>

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State Government Websites (NJ)

- Department of Pensions and Benefits
<http://www.state.nj.us/treasury/pensions/financial-rpts-home.htm>
- New Jersey Statutes <http://www.njleg.state.nj.us/>
- Executive Orders (1996 – present)
<http://www.state.nj.us/infobank/circular/eoindex.htm>
- OMB Circular Letters (1980 – present)
<http://www.nj.gov/infobank/circular/circindx.htm>

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State and Federal Government Directory Websites

- State Government Homepages
http://www.usa.gov/Agencies/State_and_Territories.shtml
- State Government Audit Organizations
<http://www.nasact.org/nasact/directory/index.cfm>
- Council of the Inspectors General on Integrity and Efficiency <http://www.ignet.gov/igs/homepage1.html#h>
- U.S. Government Departments and Agencies
http://www.usa.gov/Agencies/Federal/All_Agencies/index.shtml

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Census Based Websites

- U.S. Census Bureau Quick Facts about NJ
<http://quickfacts.census.gov/qfd/states/34000.html>
- New Jersey by the Numbers (Star Ledger)
<http://www.nj.com/news/bythenumbers/>
- Data Universe (Asbury Park Press)
<http://www.app.com/datauniverse>

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Newspapers (New Jersey)

- Asbury Park Press
- Press of Atlantic City
- Courier Post
- The Record
- Star Ledger



Newspapers (MAIGAF Region)

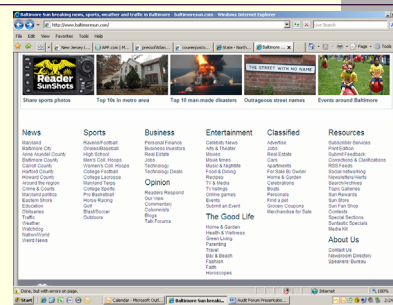
- Washington Post www.washingtonpost.com
- Washington Times www.washingtontimes.com
- Baltimore Sun www.baltimoresun.com
- The Capital (Annapolis) www.hometownannapolis.com
- Richmond Times-Dispatch www2.timesdispatch.com
- The Virginia Pilot <http://pilotonline.com>
- The Herald-Dispatch <http://www.herald-dispatch.com/>
- The Philadelphia Inquirer www.philly.com

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Newspapers (Baltimore, MD)



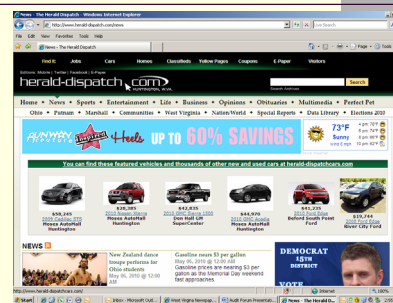
Newspapers (Baltimore, MD)



Newspapers (Richmond, VA)



Newspapers (Huntington, WV)



Newspapers (Huntington, WV)



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University Research Centers

- University of Texas at Austin (Center for Transportation Research) http://library_ctr.utexas.edu/
- NC State University (Institute for Transportation Research and Education) <http://itre.ncsu.edu/>
- Policy Research for the Region-Princeton University <http://www.princeton.edu/prior/>
- West Virginia University (Robert C. Byrd Health Sciences Center) <http://prc.hsc.wvu.edu/>
- Univ. of Wisconsin-Madison <http://www.wisc.edu/research/centers.php>
- Arizona State University (Center for Measuring University Performance) <http://mup.asu.edu/research.htm>

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Think Tanks and Not-for-Profit Organizations

- Urban Institute www.urban.org
- Council on State Governments <http://www.csg.org/index.aspx>
- Stateline.org <http://www.stateline.org/live/>
- Hoover Institution <http://www.hoover.org/>
- Goldwater Institute <http://www.goldwaterinstitute.org/>
- Brookings Institute www.brookings.edu

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Think Tanks and Not-for-Profit Organizations (Stateline.org)



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Professional Associations

- Association of Government Accountants
- American Evaluation Association www.eval.org
- International City/County Management Association <http://www.icma.org/main/>
- American Society for Public Administration www.aspanet.org

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Other (Partnerships between organizations and academics)



- <http://www.businessofgovernment.org/>



- <http://ash.harvard.edu/>

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How to Perform More Helpful Internet Searches During Audits

- Solution 1: Trusted websites
- Solution 2: Reference Librarians
- Solution 3: Keyword searches
- Solution 4: Journals

Journals (General and Special)

- The Public Manager
- Journal of Policy Analysis and Management
- Policy Studies Journal
- Journal of Public Administration Research & Theory
- Public Works Management and Policy (Transportation)
- Journal of Health and Human Services Admin (Health & Human Services)
- Public Performance and Management Review

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How to Perform More Helpful Internet Searches During Audits

- Solution 5: Fact checking websites
- Solution 6: Professional experience

Questions



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Contact Information

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