

## Worksheet 1. Auditor Self-assessment of Use of Practices

<b>To the best of my knowledge, our audit organization:</b>					
<b>Role: Practice</b>	Has never performed this practice	Performed it in the past but not now	Currently performs it		I (we) need more skills or knowledge to perform this practice more often or more effectively.
			on an occasional basis	on a regular basis	
<b>ROLE 1: Audit Performance or PM Systems</b>					
<i>Practice 1a. Audit performance</i>					
<i>Practice 1b. Audit performance management systems</i>					
<b>ROLE 2: Assess Performance Information</b>					
<i>Practice 2a. Test relevance or reliability</i>					
<i>Practice 2b. Assure performance reports</i>					
<i>Practice 2c. Support external review</i>					
<b>ROLE 3: Define or Measure Performance</b>					
<i>Practice 3a. Help choose measures or targets</i>					
<i>Practice 3b. Collect data</i>					
<b>ROLE 4: Encourage or Assist Management</b>					
<i>Practice 4a. Encourage management</i>					
<i>Practice 4b. Assist management</i>					
<b>ROLE 5: Assist Elected Officials or Citizens</b>					
<i>Practice 5a. External advocacy</i>					
<i>Practice 5b. Report performance</i>					
<i>Practice 5c. Assist external decision making</i>					
<i>Practice 5d. Engage citizens</i>					
<i>Practice 5e. Assess citizen engagement</i>					

## Worksheet 2. Self-assessment of Performance Management Conditions & Auditor Opportunities in Your Entity

<b><i>My perception of the following for the entity we audit:</i></b>	<b>Opportunity to start, increase, or improve practice</b> (Circle or add your best opportunities)	<b>Auditor Training &amp; Development Needed</b> (Note Practice)
<p><b>Performance Measures &amp; Data, e.g.:</b></p> <ul style="list-style-type: none"> <li>▪ Do most programs or services have performance measures?</li> <li>▪ Are performance measures mostly relevant? Are they mostly reliable?</li> <li>▪ Is there a need to “refocus” performance measures? (e.g. more results oriented, better reflects citizen priorities) in key programs?</li> <li>▪ Are there key accountability gaps or informational opportunities that can be filled by the auditor? (e.g. little or no data on citizen perceptions, little use of stakeholder feedback)</li> </ul>	<p>1a. Audit performance, with an objective to improve measurement            2a. Test relevance or reliability            3a. Develop performance measures (assist management in developing)            3b. Collect data            5d. Engage citizens  <b>Other:</b></p>	
<p><b>Performance Management Cycle &amp; Systems, e.g.:</b></p> <ul style="list-style-type: none"> <li>▪ Does the entity currently use a performance management cycle that uses performance information? (Whether or not it is documented as a cycle.)</li> <li>▪ Are there systems within the cycle in which performance information can be used better?</li> <li>▪ Can managers or elected make better use of performance information in these systems? If citizens are involved, can they make better use of performance information?</li> </ul>	<p>1b. Audit PM systems            4b. Assist management            5c. Assist external decision making (e.g., by elected officials or citizens)  <b>Other:</b></p>	
<p><b>Public Performance Reporting &amp; the Use of Reported Data, e.g.:</b></p> <ul style="list-style-type: none"> <li>▪ Does the entity issue public performance reports?</li> <li>▪ How well do the reports communicate to users and meet their informational needs?</li> <li>▪ Are the reports used by elected officials, citizens, media, other external stakeholders?</li> <li>▪ Is there an opportunity to submit your entity’s performance reports (or other performance practices) for external review?</li> </ul>	<p>2b. Audit Performance Reports            2c. Support External Review            5b. Report Performance            5c. Assist external decision making            5d. Engage citizens            5e. Assess citizen engagement  <b>Other:</b></p>	

### Worksheet 3: Self-assessment of Performance Management Conditions & Auditor Opportunities in Your Entity

**Key Players Other Than Auditors:**

Answers in this section can suggest the need and methods for “Practices 4a. Encourage management” and “5a. External advocacy,” and possibly “Practices 4b. Assist management” and “5c. Assist external decision making.”

In our entity, what is the current *level of understanding* of performance management and the *willingness to improve performance management systems* by management and elected officials: (Suggested answers: High, Mostly High, Variable, Mostly Low, Low)

	Understanding of Performance Management	Willingness to Improve Performance Management Systems
Management		
Elected Officials (Non-executive)		

Who is the next person(s) I have to convince to make progress on improving PM Systems?

1. Is that person(s) in management (4a) or an external stakeholder (e.g. a non-exec, elected official) (5a)
  
2. What are some things I can do to convince these guys?

**Next Steps, Value Added, and Training**

Given my answers for Worksheets 1–2, and for “Key Players” above:

- What is my best assessment of the next three auditor practices (*in order*) to start, increase, or improve?
- How do I expect our entity will benefit (“value added”) as a result of each?
- For which practices are training & development efforts advisable to ensure we (I) can perform them as much as needed, and at the level of quality needed?

Practice	Description of Benefit or “Value Added”	Auditor Training & Development Needed