ROLE 1: AUDIT PERFORMANCE OR PM SYSTEMS

Practice 1b. Audit performance management systems: **Audit or assess existing performance management systems or practices.**

Texas State Auditor (www.sao.state.tx.us): In 2002, the Texas State Auditor's Office (SAO) began conducting high level reviews of information technology within the 14 entities subject to performance measures certification audits (see 2a). Ten of these entities were using complex automated systems to process performance measurement data. The SAO wanted to see how these entities used technology to calculate their performance measure results. Audit work was limited to only those systems that supported the audited performance measures. The process for assessing the automated systems within the ten entities began with a questionnaire that was sent to the IT individuals involved in supporting a particular measure. The purpose of the questionnaire was to assess the controls of key automation systems related to selected performance measures. The questionnaire included specific questions related to general and application controls. Findings of these IT reviews were included under each of those ten entities in the SAO report noted below, which discussed specific deficiencies and recommendations for addressing them. Overall, the audit found that extensive reliance on automated systems did not necessarily increase the reliability of reported results. However, entities that use systems extensively can collect and perform complex calculations on large amounts of performance data.

An Audit Report on Fiscal Year 2001 Performance Measures at 14 Entities, November 2002, is Available from the Texas SAO website (www.sao.state.tx.us).