



GAO's Intergovernmental Pilot: Thoughts and Lessons Learned Thus Far

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Background

- For the past several years, GAO has issued an annual report that identifies fragmentation, overlap, and duplication (FOD) across federal agencies (see www.gao.gov/duplication/overview), with the next report to be issued in Spring 2015.
 - There is interest in examining the question of potential **intergovernmental** program fragmentation, overlap, and duplication (i.e., among and between federal, state, and local programs addressing broadly defined issues and having similar goals).
 - A July 2013 Oregon Secretary of State audit report examined FOD at the Oregon Housing and Community Services Department.
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Background (continued)

- In 2007, a working group of The International Organization of Supreme Audit Institutions (INTOSAI) published a paper entitled *Cooperation Between Supreme Audit Institutions: Tips and Examples for Cooperative Audits*, with generalized tips applicable to local and regional audit authorities.
- GAO's FOD guide

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An Intergovernmental Approach

- GAO reached out to enlist the help of the National Association of State Auditors, Comptrollers, and Treasurers (NASACT) and the Association of Local Government Auditors (ALGA), given our relationships and successful experiences conducting audits required by the American Recovery and Reinvestment Act of 2009.
- NASACT and ALGA put out a call to their members for volunteers.
- As a result, audit offices in 24 jurisdictions volunteered to be a part of the discussion of how to design the effort. The group included state auditors and comptrollers (10), county and city auditors (12), and departmental internal auditors (2).

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Scope and Methodology

- The full group of audit office volunteers (referred to as “Partners”) held several teleconferences to select a policy area to focus on and to develop a “coordinated audit” plan that would be executed by a smaller subset of the group.
- The group decided to focus on affordable rental housing for low-income households as the policy area for this pilot effort.
- Six offices volunteered to execute coordinated audits in their jurisdictions— they were Oregon, Multnomah County (OR), Portland (OR), Washington, King County (WA), and Denver City and County (CO).

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Objectives

- Identify the programs in selected jurisdictions that provide rental assistance to low-income households
- Determine what is known about the performance of federal, state, and local programs that develop and provide affordable rental housing
- Assess the extent of intergovernmental collaboration to provide rental assistance and identify opportunities for improved outcomes through increased collaboration and/or reduced inefficiencies such as program fragmentation, overlap, and duplication

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Audit Products

- Denver
- Washington
- Oregon
- GAO



Thoughts and Lessons Learned Thus Far from Coordinated Audits

- Performance auditors at each level of government—federal, state, and local—need to design their audit plans to look for FOD and to address other concerns the jurisdiction may have in the specified program area.
- Common audit elements should include identification of outcome goals, inventorying programs, collecting and analyzing key program elements, and assessing for FOD.
- Consider previous audits and how effort will fit in with the audit office's work plans.



Thoughts and Lessons Learned Thus Far from Coordinated Audits (continued)

- Coordination with other levels of government each step of the way—design, execution, drafting report, issuing
 - Doing coordinated audits means passing information between auditors from different levels of government
 - Approaches and audit plans
 - Conclusions and findings
 - Observations leads for future work
 - Insights, ideas, experiences, lessons learned

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Contact and General Information

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- GAO on the web at <http://www.gao.gov>, with intergovernmental key issues at
 - http://www.gao.gov/key_issues/management_of_federal_grants_to_state_local/issue_summary
 - http://www.gao.gov/key_issues/collaboration_across_governments_nonpr_ofits_private_sector/issue_summary

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