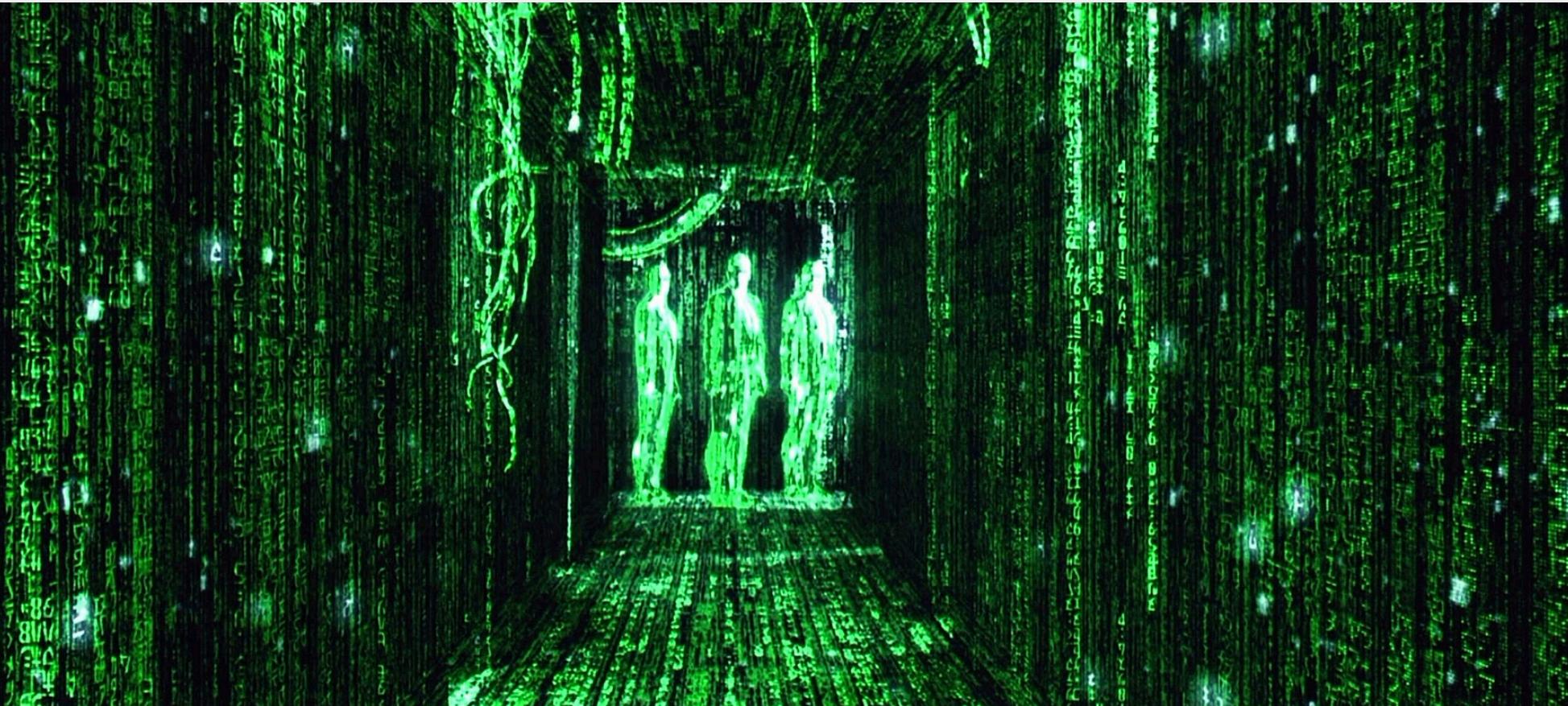


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# The Audit Matrix

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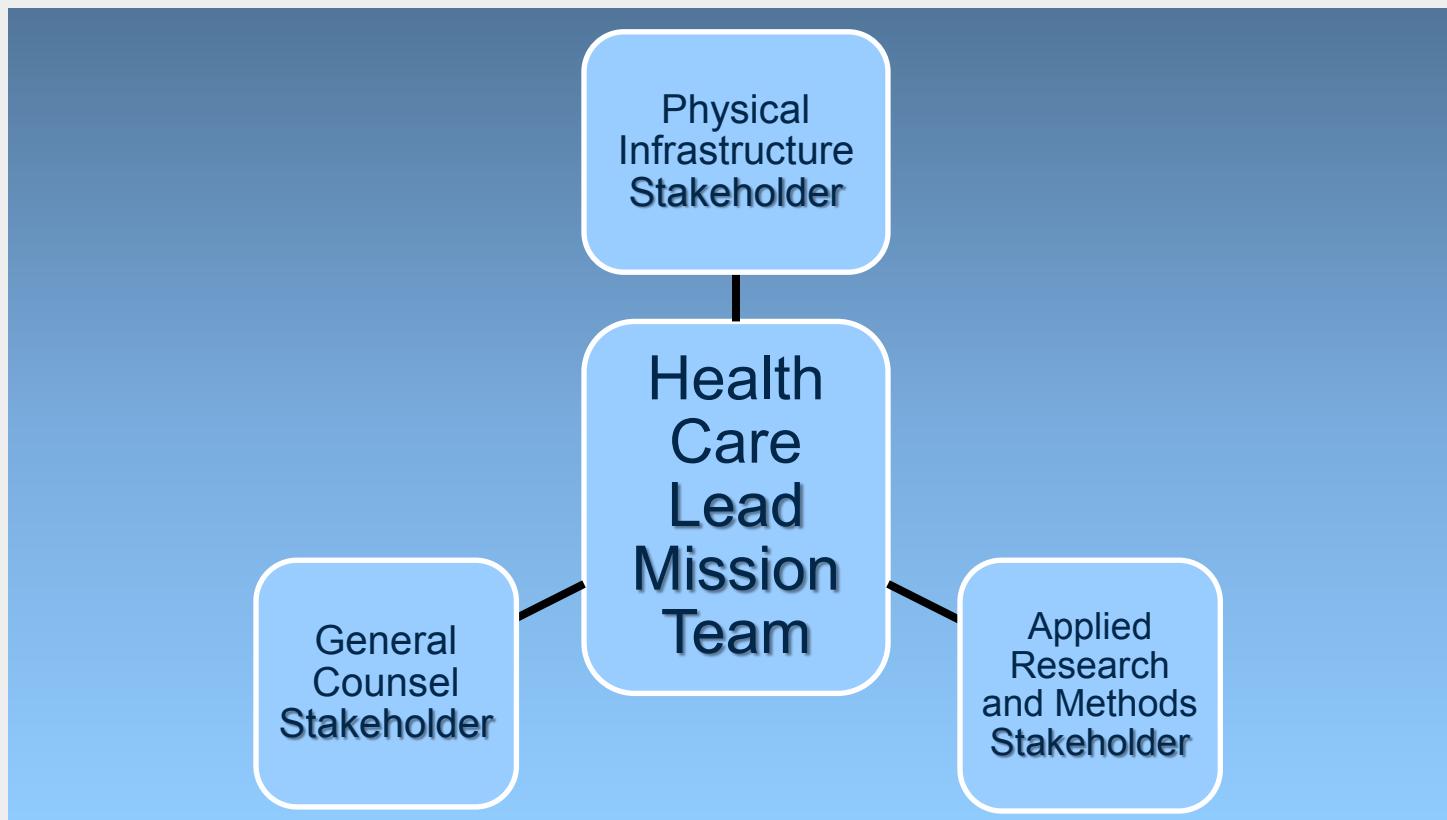
## The Audit Matrix

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- GAO's use of matrixing and stakeholders to fulfill GAGAS requirements
- Illustrative examples of matrixed teams
- Good practices for working on matrixed teams

# What is The Audit Matrix?

- GAO assembles audit teams from multiple organizational units and assigns roles based on expertise.



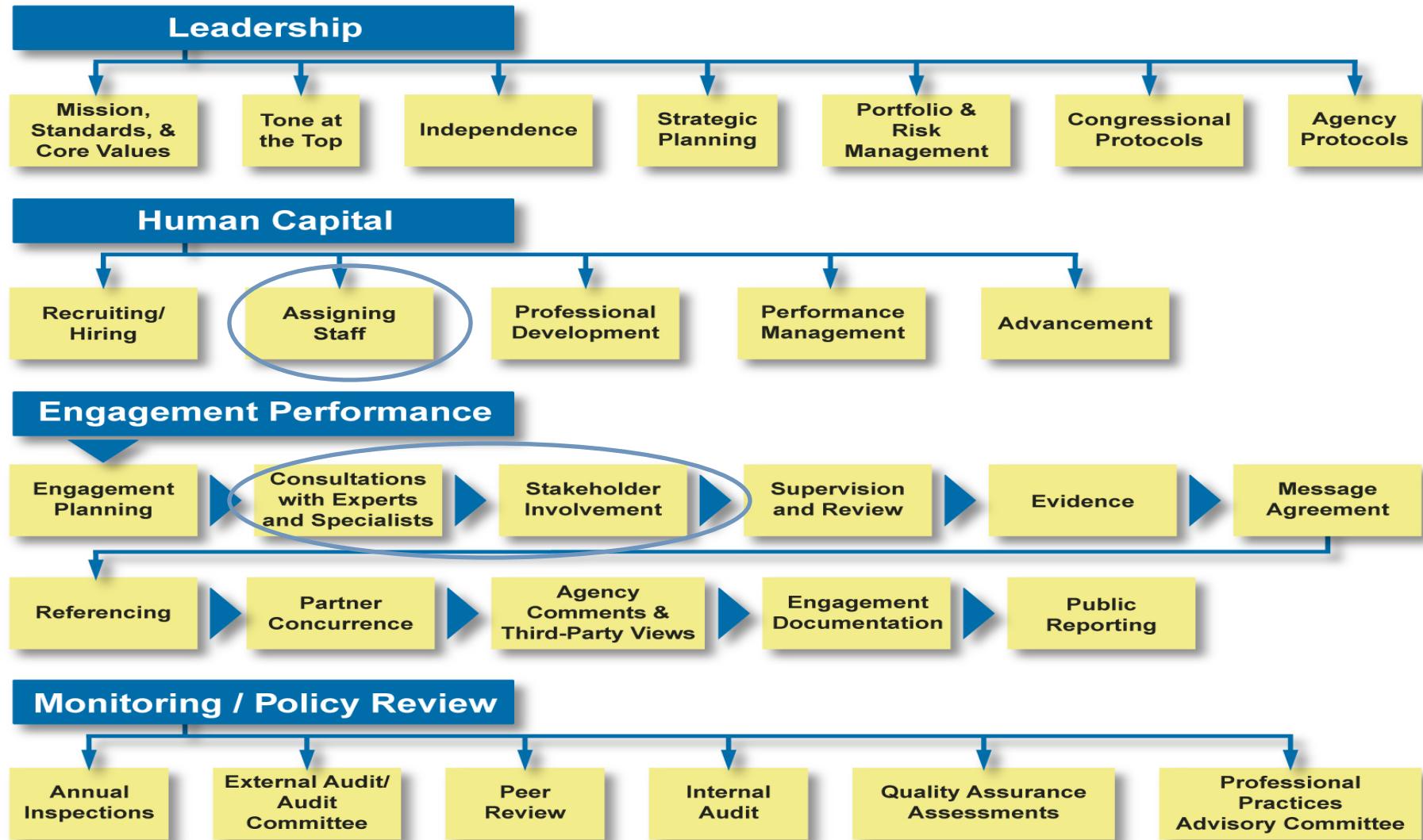
## Why enter the matrix?

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- GAO uses stakeholder/matrix approach to help meet the requirement in GAGAS 3.72 (yellow book)

“The staff assigned to conduct an audit in accordance with GAGAS should collectively possess the technical knowledge, skills, and experience necessary to be competent for the type of work being performed before beginning work on that audit.”

## GAO's Quality Assurance Framework for Assuring Compliance With Government Auditing Standards



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## How Do We Enter the Matrix?

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- GAO uses an Engagement Acceptance Meeting to screen all proposed audits in light of professional standards and GAO's core values, strategic plan, and congressional protocols
  - GAO's risk-based approach focuses on
    - cost, complexity, and controversy of an engagement;
    - building quality in the design and planning;
    - **identifying stakeholders and experts;**
    - **clearly defining roles and accountability for all involved in designing the engagement;**
    - doing the work;
    - producing the product;
    - concurring with its quality; and
    - ensuring that the resulting product is fair, balanced, and objective

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## What Happens in the Matrix?

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- The audit team and all stakeholders work together at each phase:
    - Engagement Initiation
    - Proposed/Final Design
    - Evidence Assessment
    - Message Agreement
    - Report Draft

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## What You Might Encounter in the Matrix?

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- Joint
  - Audit led jointly by 2 teams. Requires expertise of 2 GAO divisions working together
  - Report is signed by both teams
- Investor
  - One team takes the lead with significant staff support from another team with needed expertise
- Reviewer
  - One team takes the lead and stakeholders with expertise review and sign off on engagement progress at key milestones
- Advisor
  - One team takes the lead and stakeholders review engagement progress at key milestones. Input is advisory with no sign-offs.

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## Example of Joint Engagement

- Joint review of the consolidation of FDA headquarters at the White Oak campus in Maryland.
  - Health Care (HC) team Director has the lead, but led jointly by Physical Infrastructure (PI) team Director
  - Team has integrated membership from both areas:
    - Assistant Director (PI)
    - Analyst-in-Charge (HC) provides knowledge of FDA mission and operations
    - Analyst with facilities planning and engineering expertise (PI)
    - Analyst (HC)
  - Applied Research and Methodology team analyst and General Council staff are assigned as stakeholders on most engagements.

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## Example of Engagement with Reviewers

- Credentialing of non-VA doctors who provide community care to Veterans
  - Led and staffed by the Health Care team
  - Significant contracting issues meant that our Acquisition and Sourcing Management (ASM) team was assigned as a reviewer.
  - ASM provided valuable expertise on federal contract regulations at critical junctures.
  - Also worked closely with General Council to distinguish between legal and contractual requirements.

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## How Can We Maintain a High Level of Performance in the Matrix?

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- Communicate early and often
- Clarify roles and responsibilities
- Set expectations and discuss preferences
- Distribute the workload appropriately
- Pay attention to staff and team development needs
- Discuss and understand differences in team cultures and practices
- Maintain a positive outlook

## How Can We Maintain a High Level of Performance in the Matrix?

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"[We] can only show you the door; you're the one that has to walk through it."

--The Matrix