

An auditor's progress

Gary Blackmer

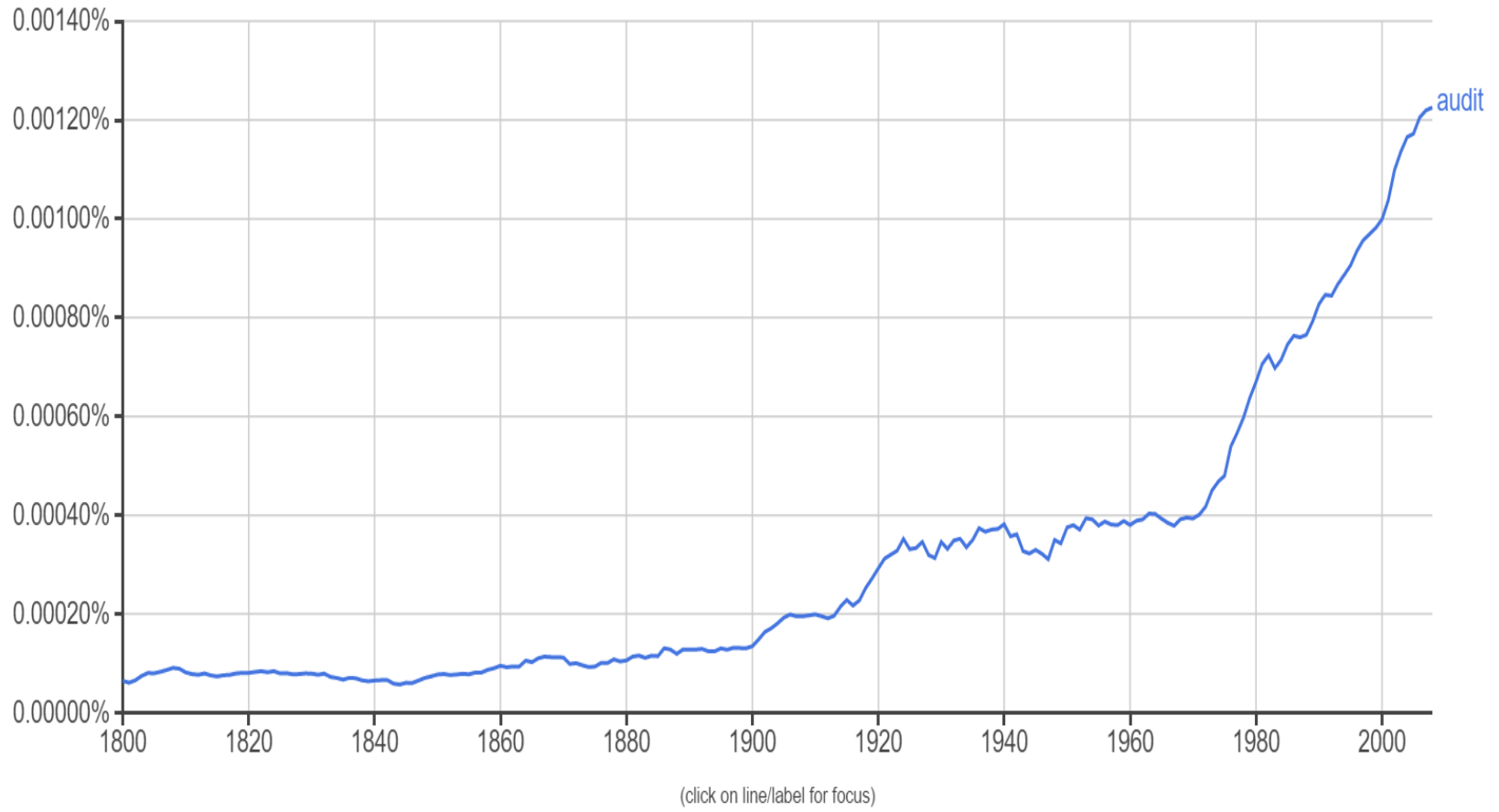
Retired,
Oregon Audits Division Director,
Portland City Auditor,
Multnomah County Auditor

Auditors are now tackling more important topics, applying more sophisticated methods, and producing greater impacts on their governments and for the public they serve. What lessons have we learned, and what challenges does our profession face?

Past - Different times

- Galleon with 6 cubes each side, 10-keys
- Yellow Book was much thinner
- Peer reviews were being developed
- PCs were scarce
- Multiplan, Visicalc, Supercalc, Excel
- Wordstar, Samna, Wordperfect, Word
- The internet wasn't

Google documents (ngram)



Many audits

- 30 years of performance auditing
- City, County, City, State
- What I learned as a local auditor I took to the state, and I learned even more
- Absolutely wonderful career

Anything can be an audit

- Standards are about how your work is done
- Audit methods can work in other situations

Don't audit the easy topics

- Difficult can mean complicated, large, controversial
- Don't scope to an organization's boundaries when the finding touches other organizations
- The difficult topics are often most important to the public

The action is on the frontlines

- Most back office topics have negligible impact on the public
- Most organizations are pyramids and the base is where most resources go and where the public is served
- The mission is achieved at the frontlines, where you need to make a difference

Data is great but don't get lost

- Absolute precision is often unnecessary
- The report should keep data simple
- Find the persuasive graph

It's about the organization

- Know and report the context, root causes
- Understand and anticipate any auditee reasons for disagreeing
- Think about the auditee's organizational maturity

Maturity model



Start writing the audit early

- You should be able to write the summary before you start fieldwork
- Talk about what you're finding, it will simplify your language, then make notes on what you said
- Hire data-savvy reporters who can tolerate the audit documentation

English has many words

- 'Fail' is a cudgel of a word
- 'Significant' can be an insignificant amount
- After you write it, you can write it simpler
- Read it out loud to another person

Audits get better with disagreements

- If your writing is unclear you can edit it
- If your audit is wrong you can fix it
- If your audit is right, you know where to make it stronger
- If the auditee is wrong you can explain why in the audit

Your own organization is critical

- Audit staff are not just the eyes and ears but the 'processors' of your organization
- Invert the pyramid
- Build staff capacity – to train others, explore new analytical tools, enrich the office culture
- Strong and open communications channels
- Auditors should learn from the mistakes of others

Northwest audits are ‘the best practices’ in the US

- Local government performance auditing started here
- Innovation and award-winning audits
- Influence in the audit profession
- Thriving networks of auditors
- Far from Washington DC

Future – different times

- Big data
- Analytical tools
- Hacking
- Extinction of news reporters
- Competition for public attention
- 400-page Yellow Book

Avoid the accountability schemes of others

- Auditing performance measures
- Auditing big data reliability

Write for the public

- We won't have reporters to translate and broadcast our audits
- Tell a story
- Make it interactive, online, visual

Data security audits

- If your audit data isn't secure, you risk everything
- Someone needs to be testing system security for your jurisdiction

Performance chapters of the Yellow Book

- Downhill since 2003
- Larger and more repetitive
- Still missing the survey/scoping chapter
- Needs some concentrated attention

Briefly

- Be brave, go big, make it real, draw attention
 - Clear, compelling, concise, corroborated
- Moderation in measures
- Keep your data sword sharp, and guarded
- 2003 Yellow Book, the best ever?

*There is no passion to be found playing small
- in settling for a life that is less than the one
you are capable of living.*

Nelson Mandela

Questions?

- gary.blackmer@gmail.com
- 503-901-6267