

**Public employees at all levels are accountable not only for making sound performance-based decisions, but they must also be able to demonstrate that they have done so.**

**EGAPP teaches you how to do both through Performance Accountability Systems.**



**Professional Organizations & Chapters:**

EGAPP can help you add value and CPEs for your members and contribute to your bottom line!

**Government Agencies:**

Let EGAPP help you close the 'credibility gap' in your organization with classes that will instruct your staff exactly how to establish proven performance accountability programs.

**EGAPP**  
Excellence in Government Accountability  
and Performance Practices



## EGAPP Courses for Managers

EGAPP provides government managers, elected officials, and program staff with a variety of courses to define their programs, measure, report, and use performance information.

### Performance Measurement for Appointed and Elected Officials (available as a full or half-day course)

Customized to address the performance measurement perspectives and needs of appointed and elected officials. Answers the following questions:

- What is a Managing for Results/Performance Accountability System?
- How is the system used as a management tool to improve government services?
- How is the system used as an accountability tool to ensure expectations are accomplished?

### Establishing a Performance Accountability System to Manage Performance and Deliver Results (one-day course)\*

Understand and develop the four sub-systems used to hold government organizations and employees accountable for meeting or exceeding expectations. Participants learn to define performance expectations (goals), identify means to determine appropriate resources to achieve the goals, design systems to measure achievements, and use performance reports to support decision making.

**EGAPP instruction will help governments benefit from improved decision making and be better positioned to achieve the results expected by stakeholders.**



## EGAPP Courses for Auditors

At all levels of government the emphasis and use of performance measurement and performance budgeting continues to grow. Accordingly, the demand has also grown for audit and attest services to provide an assurance as to the validity, relevance, and reliability of the measures.

### Roles of Auditors in Government Performance Accountability (full or half-day course)

Auditors are becoming more involved in how performance is defined and measured. This involvement is critical, as the credibility of management's performance reports and the reliability of underlying data have become increasingly important.

### Emerging Issues in Government Auditing (full or half-day course)

The instructor will review critical emerging issues in the following areas:

- Defining auditor roles (GAO Oversight Auditor vs. Consultant Auditor vs. Fraud Investigator)
- Interpreting standards for non-audit services (Including GAO's Standards on Independence and Objectivity vs. IIA's Consulting Standards)
- Assessing the impact of "ENRON" on Public Sector Auditing
- Building bridges between investigators and auditors
- Sorting through the bewildering array of certifications (CIA, CGAP, CGFM, CFE, CISA)
- Working effectively with involved outside stakeholders, including media, elected officials, and citizens

### Risk Based Audit Project Planning (one day)

This course presents an approach designed to ensure audit projects deliver maximum performance impact through use of risk assessment in selecting objectives for an individual audit. Participants conduct a risk assessment in class and develop audit objectives and sub-objectives derived from the assessment.

### Auditing Program Outputs and Efficiency (one day)\*

This course provides auditors with tools to audit four key performance aspects: output quantity, output quality, output timeliness, and efficiency. A case study approach for each aspect is applied, which describes audit methodology and "real life" examples. The course is based on the textbook *Performance Auditors: A Measurement Approach*.

### Auditing Performance Outcomes (two days)\*

This course focuses on the key questions and approaches for measuring the results of government operations. Examples used are drawn from federal, state, and local programs, and include:

- Human and social services
- Education
- Regulatory
- Corrections
- Law enforcement
- Central administration services.

\*These courses can be combined for a two or three-day sequenced workshop on auditing the performance of government programs.

### Performance Planning and Budgeting (one-day course)\*

This course will enable officials to develop and improve the budget document, and use performance information to support decision-making and improve service delivery. Performance budgeting helps officials deliver the results expected by citizens and taxpayers.

### Developing, Interpreting, and Using Performance Reports (one-day course)\*

Covers the key principles for quality external and internal performance reporting, and enables participants to use performance information for all levels of decision making. This course will demonstrate the means by which reports can be employed in public sector planning, policy making, budgeting, and identifying operational improvements.

\*These courses can be combined for a two or three-day sequenced workshop on Performance Accountability System design and use.

### Creating Performance Measures (one-day course)

Learn how to develop measures for a variety of government programs. Participants will practice defining and mapping programs in terms of inputs, processes, outputs, and outcomes, and learn how to develop performance measures.

### Performance Auditing for Non-Auditors, or How to Beat the Auditors at Their Own Game (available as a full or half-day course)

Be prepared for a performance audit. This course will give managers the perspective and tools to prepare effectively for a performance audit and emerge not only intact but with improved program performance. This course will provide answers to questions such as:

- How does an audit differ from a risk assessment?
- What are the auditors looking for?
- How can the audit be supported while keeping staff diversion to a minimum?
- How can audit results be used to achieve a win-win outcome?

### Value-Added Audit Report Writing (one or two-day course)

This course provides an overview of the key principles of reader-oriented audit report writing. Participants will learn techniques for organizing elements of findings, and will review and practice specific approaches that contribute to readability. Covers paragraph and sentence-level readability, and includes exercises on writing effective topic sentences, identifying and revising sentence constructions that impede reader comprehension. Intended for staff-level auditors and anyone needing a refresher.

### Auditing Performance Measures and Their Systems (one day)

This course covers the principles of performance measurement and focuses on the key questions and approaches to evaluating the adequacy of government measures and measurement systems. Presents criteria for assessing the system, concepts and sources of criteria for opining on validity and relevance of specific measures, and steps for auditing the accuracy/reliability of the reported data.



## EGAPP Instructors



**STEPHEN L. MORGAN,**  
**CIA, CFE, CGAP, CGFM**

Mr. Morgan has served as City Auditor of the City of Austin since November 2000. Since beginning his service with the city in 1985, he has played a key role in transforming the auditing office from a traditional financial auditing organization into a department providing a full range of auditing services including performance audits, investigations, quick response projects, and consulting engagements.

From 1977 to 1984, Mr. Morgan was an evaluator in the General Accounting Office's National Productivity Group, responsible for managing reviews of federal productivity programs.

In January 2001 Steve was appointed by the Comptroller General of the United States to the Advisory Council on Government Auditing Standards. He recently co-authored a textbook entitled, "*Performance Auditing: A Measurement Approach*." Most recently, in March 2002, he became the fourth annual recipient of the Harry Hatry Distinguished Performance Measurement Practice Award from the American Society of Public Administration, honoring his lifetime of contributions to public service.

Mr. Morgan has a MPA from the Lyndon B. Johnson School of Public Affairs and is a Phi Beta Kappa. He actively participates in the Institute of Internal Auditors serving as the Austin chapter president in 1995-96 and as the 1999 - 2000 Chair of the International Government Relations Committee.



**COLLEEN G. WARING,**  
**CIA, CGFM, CGAP**

Colleen has served since February 2001 as the Deputy City Auditor for the City of Austin, Texas. She returned to the City after a five-year stint as Director of Internal Audit for the Texas Youth Commission — the state's juvenile corrections agency.

Colleen was introduced to performance auditing in 1983 when she began working for the Legislative Fiscal Office--the State of Oklahoma's legislative audit function. In 1986 she moved to the Austin City Auditor's Office

and worked in increasingly responsible positions up to Assistant City Auditor by 1996. During this time Colleen led the Opportunities for Youth audits — a series of multi-jurisdictional "partnered audits," designed to evaluate the systemic problems associated with the Juvenile Justice System, programs for Dropout Prevention and Recovery, and responses to allegations of Child Abuse.

She currently serves as Chair of the Institute of Internal Auditors (IIA) International Government Relations Committee. During 1999 and 2000, Colleen served on the IIA Steering Committee responsible for developing the Certified Government Audit Professional (CGAP) program.

She has also co-authored a number of research papers on the audit uses of evaluation and operations research methodologies.

## Pricing Information

EGAPP courses are designed for presentation to individual state, local, and federal government agencies; or as open-enrollment courses sponsored by chapters of professional organizations. Jointly sponsored courses (such as collaboration between local AGA and IIA chapters) are particularly successful at producing positive cash flow to benefit the chapters' other efforts.

### Instruction Only\* for up to 25 participants:

Half-day: \$1,500

Full-day: \$2,000

Two-day: \$4,000

Three-day: \$6,000

\* Pricing based on client providing room, equipment, and reproduction of course materials. Prices include one camera-ready copy of the necessary course manual(s) and customized ad material for use in your publications (all these materials can be provided in electronic format upon request). Instructor travel expenses are reimbursable at cost.

Fees are negotiable for other arrangements, such as customization of course materials for a specific agency or program, or if participants exceed 25.

Check our website for details on open-enrollment courses sponsored by EGAPP or by our clients:  
[www.egapp.org](http://www.egapp.org) Texas CPE Sponsor #08462\*

## Advertise your classes!

EGAPP will assist your organization's marketing efforts. Our Instruction Only price includes:

- Posting of your course dates and your web links on our Schedule of Events site;
- Camera-ready art advertising the course, in your desired format.

## Certified Government Audit Professional Candidates:

All EGAPP courses are designed to cover principles relevant to the CGAP examination, particularly Domains III and IV. For more information on the CGAP credential, go to: [www.theiia.org](http://www.theiia.org) and select "certifications."

## Contact Information

### EGAPP

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