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EVALUATION REPORT
OF THE
FIRST PERFORMANCE AUDITING PROGRAM
PATTAYA, MAY 7 - MAY 25, 1984

Prepared for:

The Department of Technical and Economic Co-operation
Office of the Prime Minister
Royal Thai Government

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INTRODUCTORY NOTE

The purpose of this evaluation report on the First Performance Auditing Program held at Pattaya from May 7 to May 25, is to provide a basis for future decision making by the agencies involved in sponsoring, organizing, funding, designing and delivering the program and any future similar programs.

The information in the report is derived from information provided by participants and DTEC, written participant evaluations, oral comments, discussions with Thai facilitators, DTEC staff and the University of Connecticut instructional team.

The compiler of the report gratefully acknowledges the help and assistance provided by Khun Kittipan Kanjanapipatkul, Khun Tipsuda Nopmongcol, Khun Nontaphon Nimsomboon, Khun Malinee Intarangsi, and Khun Chantararat Sunchaisirikul. He must also express appreciation to Dr. Ian Mayo-Smith, Nancy Ruther and Dr. Peter Delp of IPS International and to his colleague on the instructional team, Mr. Howard G. Cohen.

CONTENTS

| | <u>Page</u> | |
|--|-------------|---|
| Executive Summary..... | 5 | |
| I. Description of the Program..... | 8 | |
| A. General Background..... | 10 | 8 |
| B. Participants..... | 11 | |
| C. Instruction and Program Activities..... | 11 | |
| D. Resource Materials..... | 12 | |
| E. Faculty..... | 12 | |
| F. Facilitator..... | 12 | |
| G. Facilities..... | 13 | |
| H. Assessment of Participant Performance..... | 13 | |
| I. Evaluation..... | 13 | |
| II. Participant Performance..... | 14 | |
| A. Learning Gain and Overall Performance..... | 14 | |
| B. Informal Observations and Comments by Program Team..... | 14 | |
| c. Conclusion | 14 | |
| III. Participant Evaluation of the Program..... | 15 | |
| A. Overall Reaction to the Program..... | 15 | |
| B. Resource Material..... | 16 | |
| C. Instructors..... | 16 | |

APPENDICES

| | |
|------------|---|
| Appendix A | List of Participants |
| Appendix B | DTEC English Test Scores |
| Appendix C | Program Modules and Textbooks |
| Appendix D | Interim Evaluation |
| Appendix E | Summary of Final Participant Evaluation |
| Appendix F | Program Certificates and Grading |
| Appendix G | Participants' Grades |

EXECUTIVE SUMMARY

A training program in Performance Auditing was held in Pattaya City from 7 May to 25 May 1984. Twenty-four participants attended the program. Nine of the participants were from the Office of the Auditor General, four from the Bank of Thailand, two from the Bank for Agriculture and Agricultural Cooperatives, two from the Department of Technical and Economic Cooperation, four from the Department of Co-operative Auditing, two from the Ministry of Finance and one from the Bureau of the Budget. The program was organized by the USAID Sub-Division of the Department of Technical and Economic Cooperation, Office of the Prime Minister. It was designed and delivered by IPS International, the international wing of the Institute of Public Service, University of Connecticut. The program was largely supported from funds provided by the United States Agency for International Development.

The objectives of the training program were to provide participants with a thorough understanding of the concepts and practices of performance auditing so that they might be able to plan, design and implement performance audits as individual auditors and to develop and manage performance auditing programs in their own organizations. Based upon the frequent assessment of the participants and their own perceptions, these objectives were achieved in the main.

The duration of the program was three weeks. This time frame was decided upon by DTEC based on three optional programs that were provided by IPS International. It was the general consensus of the faculty and participants that any future program should be extended in time to at least five weeks. The program was extremely intensive, involving a minimum of six classroom hours each day with evening sessions being held at least twice each week. Evening tutorial sessions were also held by the facilitator. No Saturday classes were held.

As indicated above, according to the evaluation of the program made by the participants and the assessment of the results of the nine graded assignments and additional group activities by the faculty, the program was largely successful in meeting its objectives. All participants demonstrated substantial learning gains. This is remarkable since two-thirds of the material covered was substantially unfamiliar to the participants.

The following general conclusions and recommendations may be drawn from the participants' interim and final evaluations, individual comments and faculty perceptions.

Need for and recommended characteristics of the program

The participants unanimously agreed that the program should be offered again in Thailand. Certain recommendations were made to improve the program. Chief amongst these was to increase the length of the program to at least five weeks. Other suggestions

included: sending the reading material to the participants before the program, adding more group work and increasing the time spent on EDP auditing. There was a wide range of opinion as to who should be included in the next program. The most frequently expressed opinion was that the program would be designed for those with several years audit experience and at levels PC 5-7. There was also general agreement that future programs should spend more time on Economy and Efficiency Audits and Program Results Reviews and less time on Financial and Compliance Auditing. The faculty decided that, considering the level of the participants attending, less time could be spent on Organizing and Managing the Audit Agency, and more time on scheduling, monitoring and controlling the individual audit. The faculty also decided that more emphasis should be placed on the development of performance standards and operation analysis.

General Comments

The participants felt that the objectives of the course and of each session were clearly stated and important. They also agreed that the objectives of each session were achieved. Using a grading scale of A-F, the participants gave the course a B+.

Faculty

The instructional team was well received by the participants. The participants felt that the instructors were able to help the participants achieve the objective of each session, created interest in the course material and had excellent knowledge of the subject. The participants had some difficulty in understanding the instructors (this is perhaps even more understandable since more than one-fifth of the participants scored below 50% on the DTEC English exam). The instructors were considered generally well prepared for class and provided explanations of basic concepts and principles that were clear and easy to follow. It was suggested, and concurred by the faculty, that at least one additional instructor should be added if the program is to be repeated.

Resource Materials

Two of the three main textbooks were considered very relevant to the program objectives. In general, all three texts were considered somewhat difficult to read. The participants felt that the texts and other resource material would be useful to them in the future. The participants also felt that the case analysis and group presentations were effective ways to achieve the course objectives.

Facilities

The participants felt that although the training facilities were satisfactory other hotels in Pattaya should be considered, because of such factors as poor lighting in both the training

room and in the living quarters and a disappointing quality of food.

Facilitator

The facilitator was well received and perceived to make a meaningful contribution to the program. The participants perceived him to be well prepared, with a good knowledge of the subject, enthusiastic and necessary for the program. The faculty considered this particular facilitator almost indispensable. There was a general feeling that two facilitators would add to the program.

Non-Instructional Support

The logistical support provided by DTEC was given high marks by the participants. The convenient location of the hotel appeared to be appreciated.

I. DESCRIPTION OF THE PROGRAM

A. GENERAL BACKGROUND

The Performance Auditing Program was held at the Pattaya Palace Hotel, Pattaya City from the 7th of May to the 25th of May, 1984. It was attended by 24 participants, officials from the central government and the bank of Thailand. The program was organized by the USAID Sub-Division of the Department of Technical and Economic Cooperation in collaboration with IPS International, University of Connecticut. The program was largely supported through funds provided by the United States Agency for International Development.

This program was designed and delivered in recognition that auditors are increasingly being called upon to perform audits that go beyond the traditional determination of whether funds were spent in accordance with legal and financial requirements. These new audits seek to determine whether monies were consumed in an economical manner and whether desired program results were achieved. Whether these audit responsibilities are referred to as performance audits, management audits, or operational audits, their aims are the same: to determine how well activities, departments and programs are working. Auditors require new skills to respond effectively to the great demands placed on the audit agency which is introducing these new auditing concepts. This three-week program was designed to meet this staff development need.

This program was intended to develop a better understanding and appreciation of the philosophy of the auditing process and its practice. Appropriate consideration was given to: the various kinds of independent internal and external audits--financial, compliance, economy and efficiency; program results, etc.; the nature of auditing evidence, auditing procedures, including tests, samples and other techniques; the preparation of audit guidelines and working papers, supporting interviews, and an examination of records; the importance of systems, procedures and internal controls; the need for constructive reporting; the organization and management of a modern audit function; and the duties and responsibilities of different kinds of auditors. The participants also learned a generalized system for performance auditing in the public sector.

The objectives were accomplished by lectures, extensive assigned reading, participant discussions and the demonstration of case problems typical of those encountered in various types of actual audits. The program emphasizes management, operational, performance and effectiveness audits of government activities and organizations, including program results reviews as opposed to the audits of financial statements. There were case discussions, group presentations and coaching to help participants discover and overcome difficulties.

In order to provide the most meaningful and practical experience within the context of the program, participants were encouraged to suggest additional learning objectives. Some sessions and topics were tailored accordingly.

The specific course objectives of this program were:

"At the end of this program, participants can be expected to:

- Have a thorough understanding of the concepts and practices of performance auditing;
- Be able to plan, design, and implement performance audits as individual auditors;
- Be able to develop and manage performance auditing programs in their own organization, including the extremely important functions of selecting and developing the audit staff."

The program was composed of five separate but related modules. These modules and the approximate time devoted to each are as follows:

| <u>Module</u> | <u>Approx.</u> <u>Days</u> |
|--|-------------------------------|
| I Introduction to Performance Auditing | 2 |
| II Major Issues in Financial and Compliance Auditing | 3 |
| III Economy and Efficiency Auditing | 4 |
| IV Program Results Review | 4 |
| V Organizing and Managing the Audit Function | 2 |
| | ----- |
| | 15 |
| | ----- |

The specific mix of learning objectives and modules were decided upon by appropriate DTEC staff after reviewing three optional programs submitted by IPS International. In the end, the program selected contained the same elements of a six week program offered by IPS International during the summers in Hartford, Connecticut.

A working day of at least six classroom hours was maintained throughout the program. Evening sessions were held twice a week. Evening tutorial sessions were also held by the facilitator. No Saturday classes were held.

The on-site management of the program was in the hands of the University of Connecticut team leader, Professor Blue Wooldridge.

Co-instructor was Mr. Howard Cohen, a Certified Internal Auditor, from the General Accounting Office in Washington, D.C., U.S.A. Mr. Cohen has taught with IPS International for many years and is an instructor in the summer Performance Auditing Program. Each of the instructors were present for the entire program. They were assisted by a Thai facilitator from the Office of the Auditor General, one full time coordinator from DTEC, and a full time secretary.

B. PARTICIPANTS

Twenty-four participants attended the program. Nine of the participants were from the Office of the Auditor General, four from the Bank of Thailand, four from the Department of Co-operative Auditing, two each from the Ministry of Finance, the Department of Technical and Economic Cooperation, the Bank for Agriculture and Agricultural Cooperatives, and one from the Bureau of the Budget.

Education

All of the participants had at least a bachelor's degree, the majority with a major in accounting or commerce. Six participants had master's, three of which had MBA's from U.S. universities. Two participants had law degrees in addition to their bachelor degree. Four of the participants had studied for some part of their education or training in the United States.

Grade Levels

In terms of civil service rank, there were ten officials at PC level 4, 5 at level 5 and 2 at PC level 6. There was one individual each at Bank for Agriculture and Agricultural Cooperatives level 8 and 9.

English Ability

In the language tests, three participants had scores of between 80 and 89; two between 70 and 79; five between 60 and 69; eight between 50 and 59 and five between 40 and 49. No score was reported for one participant. Ten participants had language scores below 55. This is apparently significantly different from the language profile of participants in other IPS International Thai programs. The low language ability of many of the participants created some hardships during the program and probably reduced somewhat the level of educational gain. This language problem led the faculty to have the facilitator summarize each presentation in Thai and thus slowed the progress of the course.

A full list of participants, giving their names, organizations, job titles and grade levels is included as Appendix A. Details of language scores are included in Appendix B.

C. INSTRUCTION AND PROGRAM ACTIVITIES

Once DTEC had decided upon the specific mix of learning objectives and modules that was the most appropriate for the anticipated audience, the instructional team searched for the most appropriate schedule of topics and instructional styles to insure a successful program. As indicated previously the course was designed in five modules with two to four days being scheduled for each module depending on its anticipated relevance to the audience. The fact that the entire program was to be conducted in fifteen training days called for an extremely intense program. There were between thirty and thirty-five hours of training scheduled for each week plus evening tutorial with the facilitator and extensive reading assignments. On the average of three times a week, the participants were required to complete and turn in for grading an assignment designed to test the amount of learning that had taken place.

The faculty members attempted to design the course work so that they would alternate in their presentations. While this was not always possible, it was arranged that each faculty member would make a presentation every day. The average day was divided into four sessions. Usually in the first session a faculty member would present some new material; the next session would be spent on the analysis of a written case demonstrating the material or principle just presented. At least every other day, the participants would be divided into small groups, with a different composition each time, and engage in small group analysis of a particular concept. Usually each group was required to present its findings to the entire training audience. At the end of each faculty presentation, time was allotted for the Thai facilitator to briefly summarize the presentation in Thai. It was decided to follow this procedure after reviewing the English language scores and noticing the difficulties that many of the participants were having following the instructors. This perceived language difficulty also led the instructional team to make extensive use of visual aids.

The program commenced with a preliminary skills assessment. Decisions on how fast to proceed and where to place emphasis took into account the results of this preliminary skills assessment. Nine assignments were graded and returned to the participants. The results of the group activity and presentations were also carefully assessed in order to determine the level of learning. An interim evaluation of the program was conducted at mid-course. Its results were used to modify faculty behavior and instructional techniques.

D. RESOURCE MATERIAL

A list of the text books and other resource material provided to participants is given in Appendix C. These books reflect the latest thinking and writing in the field of Performance Auditing. The latest relevant material from the U.S. General Accounting Office was used as training resources. Additional materials were

developed during the program in response to perceived special needs of the participants. Certainly, based upon both faculty opinion and participants' response, the resource material used would be slightly revised and modified if the program was to be repeated. The Stettler book in particular was found not suitable and would need replacing.

E. FACULTY

The IPS International instructional team consisted of two members, who were present during the entire program. Professor Blue Wooldridge and Mr. Howard Cohen had also designed the entire program and selected the training resource material used. Participant satisfaction with the instructional team, as indicated in both the interim and final evaluations, was extremely high and compared most favorably with previous IPS International training efforts in Thailand. Every effort should be made to include these two instructors in any further Performance Auditing training in Thailand. It would be desirable, however, to add an additional faculty member, preferably one who is an expert in financial auditing, using sampling techniques in auditing, using the computer as an audit tool and auditing EDP.

F. FACILITATOR

Mr. Nontaphon Ninsomboon, Senior Auditor, Office of the Auditor General, served as the course facilitator. In the view of the faculty members, this particular facilitator was indispensable to the success of the program. In addition to his excellent knowledge of auditing in general and the audit procedures in Thailand, since he had earned an MBA from a university in the United States, his English language ability was excellent as was his awareness of the U.S. auditing principles. His ability to understand the new material that the faculty members were presenting and to translate these concepts into Thai during his summaries were vital in view of the poor English interpretation ability of several of the participants. It was suggested, however, that an additional facilitator with similar characteristics would be useful for future programs.

G. FACILITIES

The Pattaya Palace Hotel has many advantages as a training site. Its location is quite convenient to downtown Pattaya and the staff were most accommodating. There were, however, some major disadvantages. The room originally scheduled for the training workshop would have been far too small for the twenty some participants and trainers. The only other room was a much larger banquet room which had sufficient size but more design and extremely inappropriate lighting. The sleeping rooms also suffered from lighting inappropriate for extensive reading and other studying activities, and the room air conditioners did not

always work adequately.

H. ASSESSMENT OF PARTICIPANT PERFORMANCE

Participants were assessed based on nine, out-of-class, assignments. Additional credit was given for those participants, in-between grades, based on class participation. Letter grades were awarded using E for excellent, S for satisfactory and U for unsatisfactory. Pluses and minuses were used to distinguish between letter grades. Twelve E grades, eight S+'s and four S's were awarded. There were no U's. All participants qualified for Certificates of Achievement. A completed listing of all participants' grades on each of the nine assignments and their overall course grade can be found in Appendix F.

I. EVALUATION

Interim and final written evaluations were completed by each participant. These have been summarized and full details are to be found in Appendices D & E.

II. PARTICIPANT PERFORMANCE

A. LEARNING GAIN AND OVERALL PERFORMANCE

As stated earlier, at the beginning of the training program each participant completed a preliminary skills assessment. An analysis of the results of these instruments provided a basis for assessing the learning gains brought about because of this training experience. Many participants indicated on the skills assessment no knowledge of the concepts of performance auditing. By comparing these perceptions with the level of ability reflected on the nine graded assignments, the small group work and the group presentations the faculty formed the opinion that significant learning took place. As will be seen later the participants also felt that the course objectives had been achieved.

All written assignments were conscientiously carried out, great effort was made by the participants to also carry out the evening reading assignments. In light of the English language scores (10 participants scoring below 55) the efforts made by the participants were remarkable.

In the overall final assessment of participants there were 12 E's, 8 S+'s and 4 S's.

B. INFORMAL OBSERVATIONS AND COMMENTS BY PROGRAM TEAM

Instructors and facilitators commented on the following points:

1. The group was extremely hardworking and conscientious.
2. The relatively low standard of English presented participants with a great deal of difficulty with the readings and in comprehending the lectures.

C. CONCLUSION

The high overall grades, the excellent quality of group presentations and the learning gains as reflected in the nine graded assignments gave a good indication of the increased skills and knowledge gained by participants during the program and indicate the likelihood of a desirable impact on participant on-the-job performance.

III. PARTICIPANT EVALUATION OF THE PROGRAM

The interim evaluation completed by the participants at the midpoint of the program is summarized in Appendix D. It is very useful to compare the common elements of the interim evaluation with the responses contained in the final evaluation in Appendix E. Also it is useful to compare the responses contained in the interim evaluation of the Performance Auditing program to the interim evaluations of other IPS International training programs in Thailand. The Performance Auditing assessment compares quite favorably with other IPS International efforts.

In reviewing the specific highlights of the participants' responses, please keep in mind that they were asked to what degree they agreed with the specific question, with 1 representing strong agreement and a 6 reflecting strong disagreement. Thus lower scores indicate satisfaction with the program and higher scores indicate dissatisfaction. A score of 2 indicates agreement with the statement.

A. OVERALL REACTION TO THE PROGRAM

The participants were asked several questions to determine their overall reaction to the program. Some of the more significant responses are indicated below:

First the participants were asked to give a letter grade to the training program. The grades averaged out to a B+.

| Statement: | Mean Response |
|--|--------------------------------|
| The objectives of the program were achieved. | 2.08 |
| The course content and support materials are well designed. | 2.00 |
| The contents of the course are relevant to my job. | 1.71 |
| The lessons from the course will be useful to me in my work in the future. | 1.63 |
| How long should the program be. | 4.32 weeks |
| Should this program be held again for Thai Government personnel. | Yes 22 No 0 Yes if 2 |
| If this program was held again in Thailand would you recommend someone from your office to attend. | Yes 23 Depends on Boss 1 |

The objectives of each session were clearly stated. 1.63

The objectives of each session were important. 1.75

The objectives of each session were achieved. 1.92

B. RESOURCE MATERIAL

The participants were asked to comment on the relevance and ease of reading of the three textbooks and the other handout material. The individual responses are provided in questions 20-27 in Appendix E. Other significant responses are as follows:

The textbooks and other material will be useful to me in the future. 1.38

Analyzing the cases was an effective way to achieve the program objectives. 1.42

The group work presentation was an effective way to achieve the program objectives. 1.58

C. INSTRUCTORS

The participants were asked 8 questions to ascertain their reaction to the two faculty members, Wooldridge and Cohen.

| | Wooldridge | Cohen |
|---|------------|-------|
| The instructors were able to help the participants achieve the objectives of the session. | 1.54 | 1.33 |
| The instructor is able to create interest in the course material. | 1.42 | 1.33 |
| The instructor is generally enthusiastic in teaching. | 1.42 | 1.38 |
| The instructor has excellent knowledge of the subject. | 1.38 | 1.25 |
| The instructor allows enough question time and all questions are answered satisfactorily. | 1.63 | 1.67 |
| There is no difficulty in understanding the instructor. | 2.08 | 2.13 |
| Explanation of basic concepts and principles is clear and easy to follow. | 1.50 | 1.58 |

Thus the final evaluation reflects a high degree of satisfaction with almost all aspects of the program.

APPENDIX A

1

LIST OF PARTICIPANTS
 ATTENDING PERFORMANCE AUDITING
 AT PATTAYA PALACE HOTEL
 MAY 7-25, 1984

| NO. | AGENCY | NAME OF PARTICIPANTS | TITLE |
|-----|--|--|--|
| 1. | <u>Ministry of Agriculture and Cooperatives</u> Department of Co-operative Auditing | Mrs.Rujirake Natuenan Na-Lampang Mr.Phanchai Phanphenit Miss Chirabha Yutiban Mr.Bunsuck Vorevisuth | Auditing Technician 4 Auditing Technician 4 Auditing Technician 5 Auditing Technician 4 |
| 2. | <u>Ministry of Finance</u> Department Comptroller General's Dep. | Miss Bunnee Leartipichet Mrs.Danucha Yindepit | Accountant 5 Accountant 5 |
| 3. | <u>Department of Technical and Economic Cooperation</u> | Miss Voraratana Kiatanavith Miss Chutima Wongchuengam | Accountant 4 Finance Accounting Technical Officer 4 |
| 4. | <u>The Bureau of the Budget</u> | Miss Poonsook Vatansvicharn | Internal Auditor 6 |

| NO. | AGENCY | NAME OF PARTICIPANTS | TITLE |
|-----|---|---|--|
| 5. | <u>Office of the Auditor</u> <u>General of Thailand</u> | Mr.Chavalit Saleepol Miss Jarumen Tanaphrsteepkul Miss Veepavan Seatapan Miss Jongjai Chantesakmong- kol Miss Srisuda Achavenuntakul Miss Srisunone Fewkum Miss Wilwan Teachamaneess- tit Mr. Seri Surabal Miss Podchamarn Wongpiya | Senior Auditor 6 Auditor 5 Auditor 5 Auditor 5 Auditor 4 Auditor 5 Auditor 4 Auditor 4 Auditor 4 |
| 6. | <u>Bank for Agriculture and</u> <u>Agricultural Co-operatives</u> Department Internal Auditing | Mr.Udom Singhakom Mr.Surepong Jitphasertporn | Auditor 9 Auditor 8 |
| 7. | <u>Bank of Thailand</u> | Mrs.Salinee Wangtal Miss Siriqrn Haritavorn Mr.Peera Chiuwannabutr Mr.Vichan Amorojseavong | Analyst 5 Assistant Auditor 4 Examiner 5 Examiner 5 |

APPENDIX B

DTEC English Test Scores

| | | |
|-----|-----------------------------------|--------|
| 1. | Miss Srisuda Achavanuntakul | 86.66% |
| 2. | Miss Siriorn Haritavorn | 86.66% |
| 3. | Mrs. Salinee Wangtal | 83.33% |
| 4. | Miss Chirabha Yütiban | 79.00% |
| 5. | Mr. Peera Chinwannabutr | 79.00% |
| 6. | Miss Srisunone Pewkum | 66.33% |
| 7. | Mr. Seri Surabal | 65.33% |
| 8. | Mr. Vichan Amorojanavong | 65.00% |
| 9. | Miss Voraratana Kiatanavith | 61.66% |
| 10. | Miss Podchamarn Wangpiya | 61.33% |
| 11. | Miss Veepavan Seetapan | 58.33% |
| 12. | Mr. Chavalit Saleepol | 58.00% |
| 13. | Mr. Bunsuch Voravisuth | 57.00% |
| 14. | Miss Jongjai Chantasakmongkol | 53.66% |
| 15. | Miss Boonmee Leartipichet | 51.66% |
| 16. | Mrs. Rujirake Nateenan Na-Lumpang | 51.33% |
| 17. | Miss Poonsook Vatanavicharn | 51.33% |
| 18. | Mr. Surapong Jitphasertporn | 50.00% |
| 19. | Miss Wilawan Teachamaneesatit | 49.66% |
| 20. | Miss Jaruman Tanaphrateepkul | 48.33% |
| 21. | Mr. Phanchai Phanphanit | 47.66% |
| 22. | Miss Chutima Wongchuengam | 46.66% |
| 23. | Mr. Udom Singhakom | 45.00% |

Note: The DTEC English Test Score for Mrs. Danucha Yindepit was not reported.

APPENDIX C

PROGRAM MODULES, TEXTBOOKS AND OTHER RESOURCES

LIST OF MODULES:

INTRODUCTION TO PERFORMANCE AUDITING
MAJOR ISSUES IN FINANCIAL AND COMPLIANCE AUDITING
ECONOMY AND EFFICIENCY AUDITING
PROGRAM RESULTS REVIEW
ORGANIZING AND MANAGING THE AUDIT FUNCTION

The program will also include:

Review Sessions
Learning Progress Assessments
Sessions with Individual Participants

PERFORMANCE AUDITING

A three-week program for directors of auditing agencies, their top staff, and others who have senior audit responsibilities.

Objectives

Auditors are increasingly being called upon to perform audits that go beyond the traditional determination of whether funds were spent in accordance with legal and financial requirements. These audits seek to determine whether monies were consumed in an economic manner and whether desired program results were achieved. Whether these audit responsibilities are referred to as performance audits, management audits, or operational audits, their aims are the same: to determine how well activities departments and programs are working. In many instances, auditors require new skills to respond effectively to the great demands placed on the audit agency which is introducing these new auditing concepts. This three-week program is designed to meet this staff development need.

The program helps develop a better understanding and appreciation of the philosophy of the auditing process and its practice. Appropriate consideration is given to: the various kinds of independent internal and external audits--financial, compliance, economy and efficiency; program results, etc.; the nature of auditing evidence, auditing procedures, including tests, samples and other techniques; the preparation of audit guidelines and working papers supporting interviews, and an examination of records; the importance of systems, procedures and internal controls; constructive reporting; the organization and management of a modern audit function; and the duties and responsibilities of different kinds of auditors. The participants will also learn a generalized system for performance auditing in the public sector.

The objectives are accomplished by lectures, extensive assigned reading, participant discussions and the demonstration of case problems typical of those encountered in various types of actual audits. The program emphasizes management, operational, performance and effectiveness audits of government activities and organizations, including program results reviews as opposed to independent audits of financial statements. Participants may be required to develop a model plan or strategy demonstrating how the management, organizational or performance audit function can be effectively implemented or improved in their organizations or governments. There will be case discussions and coaching to help participants discover and overcome difficulties.

In order to provide the most meaningful and practical experience within the context of the program, participants are encouraged to establish individual learning goals and objectives. Some sessions and topics will be tailored accordingly.

Program Learning Objectives

At the end of this program, participants can be expected to:

- Have a thorough understanding of the concepts and practices of performance auditing;
- Be able to plan, design, and implement performance audits as individual auditors;
- Be able to develop and manage performance auditing programs in their own organization, including the extremely important functions of selecting and developing the audit staff.

Course Work

The Growing Importance of the Audit Function: The Historical Evolution
Major Issues in Financial and Compliance Auditing
Economy and Efficiency Auditing
Program Results Reviews
Organizing and Managing the Audit Function
Selection of Staff: Importance of Qualifications and Training
Designing the Long-range Audit Plan

Program Includes:

| <u>Module</u> | | <u>Approx. Days</u> |
|---------------|---|---------------------|
| I | Introduction to Performance Auditing | 2 |
| II | Major Issues in Financial and Compliance Auditing | 3 |
| III | Economy and Efficiency Auditing | 4 |
| IV | Program Results Review | 4 |
| V | Organizing and Managing the Audit Function | 2 |
| | | --- |
| | | 15 |
| | | --- |

Readings

"Auditing Principles : A Systems Based Approach" by H. Stettler
"Auditing the Performance of Management & Answer Book" by L. Herbert
"Auditing Performance in Government" by Brown, Gallagher & Williams

This material will be furnished for outside reading and future reference. You are encouraged to read or skim relevant materials prior to each session, and be prepared to discuss them and raise questions and comments during the classroom discussions.

Principle Faculty

BLUE WOOLDRIDGE, M.G.A., M.P.A., Extension Professor, IPS International, University of Connecticut

HOWARD G. COHEN, B.S. in Accounting, Group Director, U.S. General Accounting Office, Washington, D.C., Certified Internal Auditor

MODULE I

INTRODUCTION TO PERFORMANCE AUDITING

Overview of Module

Participants will gain an overview and understanding of the various types of audits to be covered in this program. They will also gain an appreciation for the importance of each type and understand how each type relates to the other:

1. Financial and Compliance Auditing
2. Economy and Efficiency Auditing
3. Program Results Review

In addition, participants will become aware of how changing from a traditional (line-item) budget format to a program budget requires a corresponding evolution of the auditing system.

Topics to Include:

Growing importance of the audit function: The historical evolution
Linking auditing to the budgeting process
Primary purposes of audits
Basic agency responsibilities
Definitions & scope of management audits
 Financial and compliance
 Efficiency and economy
 Program results review
Direction of audit effort
Planning
Basic operations and phases of audit work
 Survey phase
 Review phase
 Report phase (including follow-up)

SESSION 1

Introductions

Pre-Module Survey
Pre-Test
Types of Auditing in General
Establishment of Individual Participants' Goals and Objectives
Identification of participants' experience with public sector auditing and assessing training needs

Objectives

At the end of this session, the participants will have an understanding of the three types of audits to be covered in the program, as well as the three phases of typical audit work. They will also understand the manner in which the primary resource material will be used throughout the program.

Readings

Wooldridge, "Towards the Development of an Integrated Financial Management System."

SESSION 2

Basic Audit Objectives and Policies

Some underlying principles of public sector auditing
Emphasis on opportunities for improvement
Prerequisite for evaluations of agency operations
Recognition of favorable findings
Identification of individuals responsible for deficiencies
Violations of law
Detection and prevention of fraud

Auditing Standards

Meaning of the term
AICPA Standards for financial audits - Institute of Internal Auditors Standards
U.S. General Accounting Office (GAO) statement of auditing standards (Yellow Book) (skim)
Summary of GAO auditing standards
Similarities and differences between AICPA and GAO standards (Read reprint)

The Auditing Profession, Ethics, and Self-Regulation

Hallmarks of a profession
Code of professional ethics
Primacy of independence
Competence
Responsibilities
Continuing professional education

Auditor's Legal Responsibilities and Other Requirements

Responsibilities to clients and third parties
Audit Committees of independent directors
Federal and state investigations of accounting profession and performance

Intraorganizational Auditing

- Internal auditing
- Internal auditing standards
- Management orientation of internal auditing
- Audit objectives
- Legislative government auditing
- Government auditing standards
- Independent, internal, and governmental auditing

The Multifacet Nature of Public Budgeting

- Program measures and the public budget
- Public budgeting and the planning hierarchy
- Evolution of the budget structure and orientation

Objectives

Participants will be able to discuss the fundamental objectives, policies, and standards related to the various types of audits.

About Audits and Auditors

- Strengthening financial statement credibility
- Vital role of communication
- Cost/benefit considerations and judgment
- Auditors not in public practice
- Overview of succeeding chapters;
- Explain the need for financial statement credibility;
- Describe how internal control procedures function and offer specific examples;
- Describe the code of professional ethics related to auditing;
- Tell why it is necessary to have competent, independent auditors;
- Outline the responsibilities auditors have to third parties and to client organizations;
- Discuss internal auditing standards;
- Explain how auditing is related to the entire management process, as well as the need to monitor systems (operations);
- Outline audit objectives;
- Describe legislative government auditing and auditing standards;
- Distinguish between different program measures and have insight to their role in public budgeting;
- Identify and be able to describe the characteristics of the various levels of the planning hierarchy;
- Describe the relationship of each level of the planning hierarchy to public budgeting;

Readings

Wooldridge & Emery - Pages 12 - 17
Brown - Chapter 1 & 2; Pages 1 - 46
Stettler - Chapters 1 & 4

MODULE II
FINANCIAL AND COMPLIANCE AUDITING

Overview of Module

Participants will understand how to conduct financial and compliance audits.

Compliance Auditing

Nature of compliance auditing
Comparison with other types of auditing
Standards, laws, regulations, constitutions against which to audit
Legal compliance

Objectives

Participants will be able to discuss the fundamental objectives, policies, and standards related to government financial and compliance auditing.

SESSION 1

The Object of Expenditure (Line-Item) Budget (Wooldrige & Emery p. 14, 15 & 18)

Features:

- a. The problem of classification (by function, organization, and object)
- b. Advantages
- c. Disadvantages

How to Read a Financial Report (Read Pamphlet)

Elements of the Audit Process (Stettler, Chapter 5)
The Systems-Based Audit I Indirect Evidence (Stettler, Chapter 6)
The Systems-Based Audit II Direct Evidence (Stettler, Chapter 7)
The Systems-Based Audit III Documenting the Audit: Working Papers (Stettler, Chapter 8)
Sample Selection and Evaluation--Judgmental/Statistical (Stettler, Chapter 9)
Revenue and Receivables (Stettler, Chapter 11)

Objectives

Participants should be able to describe the objectives of financial and compliance audits; their similarities and differences; and the main purposes these audits serve. Participants will also be able to describe and read the different financial statements.

SESSION 2

Internal Control Systems
Standards for Internal Control (The Green Book)

Objectives

Participants will be able to:

Define internal control and describe the elements of a good internal control system

SESSION 3

Purchases, Expenses and Accounts Payable (Stettler, Chapter 12)
Cost of Sales and Inventories (Stettler, Chapter 13)
Cash Receipts, Disbursements, Balances (Stettler, Chapter 14)
Payroll Costs and Liabilities (Stettler, Chapter 15)

Objectives

Participants should be able to describe auditing standards, both financial and governmental, the various phases of financial and compliance audit, and discuss ways to approach these audits.

Readings

Guidelines for Financial and Compliance Audits
Guidelines for Financial Reporting and Auditing Projects Financed by the World Bank (Read reprints)
Management Advisory, and Other Public Accounting Services (Stettler, Chapter 22)
Standards for Audits of Government Organization, Program, Activities, and Functions - 1981 Revision - GAO (Read Reprint)

MODULE III

ECONOMY & EFFICIENCY AUDITING

Overview of Module

This module is designed to increase the ability of public sector officials to carry out economy and efficiency auditing of public sector activities.

Economy & efficiency auditing is designed to determine (a) whether the entity is managing and utilizing its resources (such as personnel, property, space) economically and efficiently, (b) the causes of inefficiencies or uneconomical practices, and (c) whether the entity has complied with laws and regulations concerning matters of economy and efficiency. This module will describe the steps and procedures involved in conducting this expansion of the traditional audit function.

SESSION 1

Basic Audit Objectives in an Economy & Efficiency Audit

The U.S. General Accounting Office and its emphasis on improving the management control system of client agencies (relate to accounting control)

Relationship of economy and efficiency auditing to a review of management control

Improving operations, management performance, and management control ... and the relationships involved

Management Control in Economy and Efficiency Audits of Government Agencies

Fundamentals of a good management control system

The structure of management control

The process of management control

Management control in general

Management control in government and other nonprofit organizations

Measuring and motivating performance in nonprofit organizations

Political influences

Performance Budgeting

Features

Advantages

Disadvantages

Objectives

Participants will be able to:

- Describe economy and efficiency audits and their fundamental thrust to improve management control;
- Distinguish between auditing: to improve operations, to improve the performance of management, and to improve the management control system of an agency;
- Identify in detail the characteristics of the performance budget format;
- Describe the advantages and disadvantages of the above budget format and judge when it is most appropriate;
- Determine and describe the contributions of the above budget format to the purpose of budgeting outline in Session 1;
- Outline and explain the characteristics of good management control;
- Discuss the structure and process of management control;
- Distinguish between financial control, the basis of financial and compliance audits and management control, the basis of economy and efficiency audits;
- Discuss the importance of motivating performance, not simply measuring it.

Readings

Wooldridge - p. 135 - 154
Herbert - chapters 1 - 3 & 7
Brown - chapter 2

SESSION 2

E & E Audits of Management Control System

- Auditing the structure of management control
- Auditing the process of management control
- Responsibility center accounting and management control
- Standards of performance for agencies and individuals
- Measure outputs especially

Auditing the Performance of Management

- Attest, accountability and audit relationships
- Performance, management, operational and program auditing
- Understanding the phases of the audit function
- Evidence and audit objectives
- How to determine efficient, economical operations
- Standards of E & E audits
- Skills and knowledge needed by E & E auditors

Planning the E & E Audit

- Planning and programming the audit
- Research and analysis prior to starting audit
- Assignment of audit team members and specific tasks
- Reviewing the E & E audit principles, using real-life situations

Applying principles for the preliminary phases

Auditing Management Control of Operations

Objectives of an agency
Organization of an agency
Appropriate policies and practices and standards of an agency
Review of agency operations
The accounting process, financial control and operating control
Behavioral considerations
Top management involvement

Objectives

Participants will be able to:

Outline the fundamental approach to auditing the structure and process of how a unit is administered (i.e. the management control system of the unit);
Describe how responsibility center accounting and financial auditing offer a natural first step to the E & E audit;
Explain the necessity of setting performance standards;
Tell why it is necessary to concentrate on measuring outputs;
Perform an operational audit of the management control system of an agency, with emphasis on economy and efficiency considerations;
Perform an operational audit of the structure of control and the process of control;
Define performance, management, operational and program auditing;
Explain how the methodology of each auditing would differ;
Explain the philosophical differences between various types of audits;
Describe various audit phases, audit objectives and evidence;
Describe how to determine efficient, economical operations;
Conduct an audit of the performance of management;
Plan and organize an E & E audit;
Describe the principles, policies, and practices of E & E auditing;
Outline the basic steps in an E & E audit of agency operations;
Describe how an agency's goals, policies, practices, and standards relate to the E & E audit;
Explain the psychological considerations involved in the E & E audit.

Readings

Herbert - Chapters 4 - 6
Brown - Chapter 3

SESSION 3

Making the Detailed Examination

- Obtaining evidence
- Facts and information as evidence
- Sources, quality, and reliability of evidence
- Understanding working papers
- Illustrative working papers: The detailed examination
- GAO standards for work-paper preparation

Monitoring Performance

- Flow of information
- Quantitative and qualitative information
- Reasoning and judgment by the auditor
- Efficiency measures
- Behavioral considerations
- Danger signals
- Need for evaluation
- Steps in review process
- Obtaining a mandate
- Making and "selling" recommendations

Objectives

Participants will be able to:

- Conduct a review of agency operations;
- Discuss with the top management of an agency problems the manager may be having with the unit;
- Distinguish between facts and information;
- Describe how to gather evidence;
- Tell about the risk in evidence gathering;
- Describe how to establish good working papers;
- Discuss standards for work-paper preparation;
- Conduct a detailed examination of an agency;
- Describe the essentials of a good management information system;
- Describe how to analyze an information system;
- Discuss the fundamentals of "reasoning" or "thinking" your way through an audit, and the importance of judgment by the auditor;
- Tell why it is important to have good human relations skills in the conduct of an audit;
- Develop with operating managers the relevant data that should become a part of an agency's management information system, with emphasis on using that information to monitor, measure, and motivate performance ... both of the manager and the unit.
- Discuss the need for evaluating operations;
- Outline the steps in a review process;
- Describe how to develop findings and recommendations;
- Discuss how to "sell" recommendations;
- Discuss how independence of auditor and potential loss of it if

recommendations are perceived to be too specific;
Develop criteria to evaluate performance;
Conduct an evaluation process.

Readings

Herbert chapter 8, 9, 10 & 11.

SESSION 4

Interviews, Questionnaires, & Audit Programs

Interviews and the use of oral information
Planning and preparing for important interviews
Audit programs
Beginning and interview
Written records of interviews
Other techniques of observation and analysis of data
Listening is the key
People in operations know most of problems and causes and cures,
thus getting people to trust the audit is most important

Reporting

Principles of reporting
Organization of findings
Recommendations
Peer review and referencing
Report summary and digest
Writing a clear, concise, and objective report

Objectives

Participants will be able to:

Describe how they would plan and develop what they want to learn
in and from interviews;
Describe how they would go about asking specific questions, so as
to learn what should be learned, without offending or making
people uneasy;
Discuss the importance of skilled listening;
Tell why it is important to get to the root cause of a problem,
not simply the symptoms;
Perform efficiency and economy (operational) audits, using
questionnaires, interviews, and audit programs;
Write and rewrite audit programs, as the realities of the audit
process call for initiatives not originally anticipated in
the structured program with which the audit was started;
Outline and discuss the principles of good reporting;
Organize their findings in a logical format for reporting;
Develop sound recommendations;
Present reports in brief, clear segments;
Write clear, concise, and motivating audit reports.

Readings

Herbert Chapters 12, 13, 15, 16 & 17
"Guidelines for Economy & Efficiency Audits"

MODULE IV

PROGRAM RESULTS REVIEWS

Overview of Module

The importance of conducting reviews of program results has been highlighted in numerous articles. If public sector officials are to be responsible for evaluating the effectiveness of government agencies, they must assess the results of their programs in terms of their intended objectives. This module is designed to increase the participants understanding of how to conduct program result reviews. It will provide a concise, systematic approach conducting such reviews; an approach that adheres to internal auditing policy and procedures, yet provides for a thorough and accurate analysis of situations warranting further review. A case study format, combined with lecture, is used to provide a conceptual framework for understanding the manner in which programs are conducted and evaluated.

Objectives

Upon completion of this module, participants should be able to:

- Define and discuss basic terminology related to program results reviews;
- Define, discuss and apply the basic conceptual elements needed to plan and conduct a program results review, and;
- Be aware of the current developments and issues in program results reviews and program evaluation.

SESSION 1

Conducting Program Results Reviews - An Overview

The evolution of program results reviews in the public sector ---
an overview
GAO and the Offices of Inspectors' General
Standards for audit of governmental organizations, programs,
activities, and functions
Definition of terms, including program effectiveness vs program
results
Review objectives
The auditor's role - constructive approach
Program results review process/phases
Guide for audit of program results
 Planning the review
 Conducting the preliminary survey
 Planning and programming the detailed review
 Performing the field work

-Evaluating and reporting the results

Program Budgeting

Evolution and Purpose

Features

1. Program Structure
2. Multi-Year Planning
3. Criticisms

Objectives

Participants will be able to:

- Define and discuss the objectives of program results reviews;
- Define public sector agency performance;
- Define public sector program performance;
- Define and discuss the audit standards that apply to government programs;
- Describe the various phases of a program results review;
- Identify the characteristics of the program (PPBS) budget;
- Describe the advantages and disadvantages of the above budget format and determine when it is appropriate;
- Determine the contributions of the above budget format to the purposes of budgeting outline in Session 1;
- Develop a guide for a program results review.

Readings

"Auditing Program Results" by Sidney S. Baurmash (Reprint - 7 pages);
Herbert - Review pages 7, 8, 9, 37, 40-45, 97-110, 141-150.
Wooldridge - Pages 155 - 195
Brown - Chapters 4 & 8.

SESSION 2

Program Results Methodology

Planning, doing, and reviewing

Seven program elements

Four elements of an audit finding-criteria, condition, cause, and effect

Case Study

Applying the seven essential elements of a program to a mini case study to illustrate the importance of following a systematic approach.

Researching Program Authority

What does authority mean

Why should it be reviewed

The legislative process

Sources of authority

Evidence - purpose/types/sources/other aspects
Five data collection techniques - advantages/disadvantages
Other factors to be considered in reviewing program results
Interviewing

Case Study

A program results review report with four elements of the finding being developed.

Case Study and Problems

Combining the seven program elements with the four reporting elements:

1. Opening statement
2. Agency comments
3. Conclusions
4. Recommendations

Objectives

Participants will be able to:

- Define and discuss the flow of management controls as they relate to the program;
- Define the four elements of a management audit finding;
- Discuss the various considerations the auditor will make in determining the direction of his review;
- List and define the seven program elements;
- Define and discuss "authority" and reasons for reviewing it;
- Describe the important segments of the legislative process;
- Recognize the preferred source of authority based on information at hand;
- Recognize the appropriate time to obtain assistance to establish authority;
- Identify and define five common data collection techniques used by auditors;
- Select appropriate data collection techniques for a given audit situation;
- Explain the advantages and disadvantages of the data collection techniques;
- Explain and analyze the different categories of evidence, identify their sources and purpose.

Readings

"Comprehensive Approach for Planning and Conducting a Program Results Review" (Reprint - Pages 1-44).

SESSION 3

Working Papers

- The purpose of working papers
- Standards for preparing working papers
- Ways to prepare and use working papers
- Characteristics/format
- Quality Control

Reporting the Results of Program Reviews

- Structure/content/basic characteristics
- Organization - summary; scope; findings; options; conclusions; recommendations
- Style - do's and don'ts
- Mechanics - supervision, review and referencing
- Criteria - accurate; concise; clear; timely
- Agency/Management comments

Following Up on Program Results Reviews

- Purpose
- Value/Importance

Objectives

Participants will be able to:

- Discuss the reasons for working papers;
- Describe the essentials of good working paper preparation;
- Prepare working papers;
- Describe the characteristics of a good program results review report;
- Describe quality control procedures for reporting;
- Discuss the reasons for following up on reports.

Readings

"Comprehensive Approach for Planning and Conducting a Program Results Review" (Reprint Pages 45 -75)

Herbert - Review Chapter 9 - Pages 161-168

Herbert - Appendix VI - Pages 399-402 - Selected GAO Policies for a Program Audit

Herbert - Review Chapters 16-17; Read Appendix X, pages 437-454.

"A Recipe for Writing Management Audit Reports" R.B. Raum (Reprint - 8 Pages).

SESSION 4

Case Studies - Conducting Program Results Review

Applying the seven program elements to a public sector program

Performing a Simulated Program Results Review

- a) determining the program objectives
- b) developing the guidelines
- c) collecting the data
- d) how management measures in achieving program objectives

Case Study

An Illustrative Report Prepared in Accordance with the GAO Audit Standards.

Program Evaluations - An Overview.

Objectives

Participants will be able to:

- Discuss how the progress of achieving program objectives can be measured;
- Discuss the information on authority, objectives, and procedures;
- Discuss the three essential elements needed to get an understanding of how well or how badly a program is operating;
- Identify from the case study handouts the statements that support and correspond to each of the seven program elements;
- Understand the broad scope of audits of public sector programs;
- Discuss how the GAO audit standards are used;
- Discuss how guidelines for program results are developed vs guidelines for other types of audits;
- Discuss the design of reports on program results as other types of audits;
- Define Program evaluations - status and issues.

Readings

Case Study

Herbert - Chapter 3, Case 2; Pages 49-59; 71 and 136

GAO Report Nursing Homes Do Not Meet Federal Fire Safety Requirements (handout)

"Illustrative Report - Air Pollution Control Program Sassafras County, Maryland" (handout); Read Pages 1-50; Study pages 28-43; 49-50.

MODULE V

ORGANIZING AND MANAGING THE AUDIT FUNCTION

Overview of Module

Participants will gain an overview and understanding of the important factors to be considered in organizing and managing the performance audit function. Some of the modern time-solving techniques for long-range audit planning; individual assignment planning and control, as well as the management of audit resources and the audit function will be covered. Participants will be encouraged to discuss and exchange ideas which will enhance their effectiveness in dealing with problems organizing and managing the Economy, Efficiency, and Program Results Review functions back home.

SESSION 1

Organizing the Audit Function

- Gaining authority and acceptance
- Defining areas of audit responsibility
- Organization and structure
- Resource levels
- Skills, disciplines, and qualifications represented on staff
- Designing short/long-range audit plans - factors to be considered
- Internal reporting

Audit Planning and Management - How/Where to Begin and End

- Coordination - internal/external
- Selection of staff - importance of qualifications
- Assigning staff and effective utilization
- Controlling the audit-work programs/milestones
- Supervision and review
- Performance appraisals
- Training and development - formal/on-the-job
- Size and use of audit task force
- The quality assurance program-Auditing the auditor
- Building and motivating audit teams

Objectives

Participants will be able to:

- Describe some of the modern managerial techniques and organizational practices that can be used to support overall audit plans and objectives;
- Discuss the audit environment
- Discuss how to get the review off to a good start;
- Managing relations at the site;

Discuss how to get the most out of a performance auditing

function;
Discuss the important factors to be considered in establishing an
Describe the roles and responsibilities of performance auditors,
the appropriate skills mix, and the implications of its
organizational authority and location;
Describe the purpose and components of short/long-range audit
plans;
Develop short and long-range audit plans;
Describe the elements of good audit management, including
supervision and on-the-job training to utilize human
resources more effectively in accomplishing audit
objectives;
Describe the characteristics of good auditors, the importance of
qualifications, training and supervision;
Gain a better understanding of how to anticipate changes and keep
up with the latest trends in audit organizations and
management;
Managing your relationship with the agency/clients.
Evaluate the extent to which an audit organization is following
the "Standards for Audits of Government Organizations,
Programs, Activities and Functions";
Integrate the audit standards into audit guides.

Readings

Herbert Text - Review Part Two - Pages 3-45 and 63-113.
Brown Chapter 9 - Pages 229-231 and 249-252.

SESSION 2

Building for performance auditing in your organization

Three Models - US, Canadian and Ecuadorean
Module Project - Participants will be asked to present
a plan or strategy demonstrating how the performance audit
function might be implemented in their department,
government or enterprise.
Special topics of interest to participants

Objectives

Participants will be able to:

Discuss how three different countries have introduced
performance auditing into their governments' management
control system;
Outline the steps in developing a plan or strategy demonstrating
how to implement the performance auditing function;
Develop plans to present implementing the performance auditing
function in your organization;
Raise and resolve open questions and topics of special interest
Review all materials concerned;
Obtain additional reference materials for your personal library.

Readings

To be announced.

TEXTBOOKS AND OTHER RESOURCES

Texts:

Brown, Gallagher
and Williams

AUDITING PERFORMANCE IN GOVERNMENT
Ronald Press Publication 1982

Herbert, L.

AUDITING THE PERFORMANCE OF
MANAGEMENT, Lifetime Learning

Stettler, H.

AUDITING PRINCIPLES: A SYSTEMS
BASED APPROACH

Articles and Other Handouts:

Wooldridge, B.

"Towards the Development of an
Integrated Financial Management
System" The Government
Accountants Journal Fall 1982

Wooldridge & Emery

"Getting the Most from Your Budget
Process" Municipal Management
Fall 1981

Wooldridge & Emery

"Characteristics of a Model Local Budget"
Municipal Management Winter 1982

U.S. General
Accounting Office

Standards for Audit of Governmental
Organizations, Programs Activities and
Functions 1981 Revision

Inst. of Internal
Auditors Standards

AICPA Standards for Financial
Audits

U.S. GAO

Guidelines for Financial and
Compliance Audits

Guidelines for Economy &
Efficiency Audits

Comprehensive Approach for
Planning and Conducting a Program

Results Review

Nursing Homes Do Not Meet Federal
Fire Safety Requirements

Air Pollution Control Program
Sassafras County, Maryland

Raum, R.B.

"A Recipe for Writing Management
Audit Reports"

Baurmash, S.S.

"Auditing Program Results"

APPENDIX D

University of Connecticut
IFS International

Performance Auditing Program
Thailand 1984

Interim Evaluation

An interim evaluation of the program was held at the midpoint, on Thursday, May 18. All 24 participants completed the questionnaire.

The results of the interim evaluation are tabulated below.

In questions 1 through 5, 8 through 21, and 23 through 33 a six point scale was used where.

- 1 = Strongly agree
- 2 = Agree
- 3 = Mildly agree
- 4 = Mildly disagree
- 5 = Disagree
- 6 = Strongly disagree

The lower scores indicate satisfaction with the program and the higher scores indicate dissatisfaction.

| | <u>Rating</u> | <u>No. of Responses</u> | <u>Mean</u> |
|---|---------------|-------------------------|-------------|
| 1. The course material is stimulating. | 1 | 6 | 1.74 |
| | 2 | 17 | |
| | 3 | | |
| | 4 | | |
| | 5 | | |
| | 6 | | |
| 2. The course content and support materials are well designed. | 1 | 3 | 1.95 |
| | 2 | 17 | |
| | 3 | 2 | |
| | 4 | | |
| | 5 | | |
| | 6 | | |
| 3. The contents of the course are easy to understand. | 1 | 2 | 2.75 |
| | 2 | 10 | |
| | 3 | 14 | |
| | 4 | 3 | |
| | 5 | | |
| | 6 | | |
| 4. The contents of the course are relevant to my job. | 1 | 10 | 1.23 |
| | 2 | 10 | |
| | 3 | 2 | |
| | 4 | | |
| | 5 | | |
| | 6 | | |
| 5. The lessons from the course will be useful to me in my work in the future. | 1 | 13 | 1.46 |
| | 2 | 8 | |
| | 3 | 3 | |
| | 4 | | |
| | 5 | | |
| | 6 | | |
| 6. The duration of the course is (check one) | Too long | 0 | |
| | Just right | 9 | |
| | Too short | 20 | |
| 7. The duration of the working day is (check one) | Too long | 12 | |
| | Just right | 9 | |
| | Too short | 3 | |

| | Rating | No. of Responses | | Mean | |
|--|--------|------------------|--------|----------------------|--------|
| | | Blue | Howard | Blue | Howard |
| 8. The instructor is generally well prepared for class: | 1 | 14 | 13 | 1.42 | 1.46 |
| | 2 | 10 | 11 | | |
| | 3 | | | | |
| | 4 | | | | |
| | 5 | | | | |
| | 6 | | | | |
| | | | | <u>Combined Mean</u> | |
| | | | | 1.44 | |
| | | | | ===== | |
| 9. Explanation of basic concepts and principles is clear and easy to follow. | 1 | 10 | 8 | 1.63 | 1.75 |
| | 2 | 13 | 14 | | |
| | 3 | 1 | 2 | | |
| | 4 | | | | |
| | 5 | | | | |
| | 6 | | | | |
| | | | | <u>Combined Mean</u> | |
| | | | | 1.69 | |
| | | | | ===== | |
| 10. The objectives of each session was clearly stated | 1 | 6 | | 1.92 | |
| | 2 | 14 | | | |
| | 3 | 4 | | | |
| | 4 | | | | |
| | 5 | | | | |
| | 6 | | | | |
| 11. The objectives of each session was important | 1 | 10 | | 1.67 | |
| | 2 | 12 | | | |
| | 3 | 2 | | | |
| | 4 | | | | |
| | 5 | | | | |
| | 6 | | | | |
| 12. The objectives of each session was achieved. | 1 | 4 | | 2.04 | |
| | 2 | 15 | | | |
| | 3 | 5 | | | |
| | 4 | | | | |
| | 5 | | | | |
| | 6 | | | | |
| 13. The text books were easy to understand. | 1 | 0 | | 2.79 | |
| | 2 | 6 | | | |
| | 3 | 17 | | | |
| | 4 | 1 | | | |
| | 5 | | | | |
| | 6 | | | | |
| 14. The text books were relevant | 1 | 6 | | 1.8 | |
| | 2 | 16 | | | |
| | 3 | 2 | | | |
| | 4 | | | | |
| | 5 | | | | |
| | 6 | | | | |
| 15. The other hand out material was easy to understand | 1 | 0 | | 2.5 | |
| | 2 | 11 | | | |
| | 3 | 12 | | | |
| | 4 | | | | |
| | 5 | | | | |
| | 6 | | | | |
| 16. The other hand out material was relevant. | 1 | 5 | | 1.96 | |
| | 2 | 14 | | | |
| | 3 | 4 | | | |
| | 4 | | | | |
| | 5 | | | | |
| | 6 | | | | |

| | Rating | No. of Responses | | Mean | |
|---|-------------------------------|------------------|--|------------------------------|------------------------------|
| | | Blue | Howard | Blue | Howard |
| 17. The instructor is able to create interest in the course material. | 1 | 8 | 7 | 1.7 | 1.75 |
| | 2 | 15 | 16 | | |
| | 3 | 1 | 1 | | |
| | 4 | | | | |
| | 5 | | | | |
| | 6 | | | | |
| | | | | | <u>Combined Mean</u> 1.73 |
| 18. The instructor is generally enthusiastic in teaching. | | Blue | Howard | Blue | Howard |
| | 1 | 16 | 16 | 1.33 | 1.37 |
| | 2 | 8 | 7 | | |
| | 3 | 0 | 1 | | |
| | 4 | | | | |
| | 5 | | | | |
| | 6 | | | | |
| | | | | <u>Combined Mean</u> 1.35 | |
| 19. The instructor has excellent knowledge of the subject. | | Blue | Howard | Blue | Howard |
| | 1 | 15 | 15 | 1.38 | 1.42 |
| | 2 | 9 | 8 | | |
| | 3 | 0 | 1 | | |
| | 4 | | | | |
| | 5 | | | | |
| | 6 | | | | |
| | | | | <u>Combined Mean</u> 1.40 | |
| 20. The instructor allows enough question time and all questions are answered satisfactorily. | | Blue | Howard | Blue | Howard |
| | 1 | 8 | 8 | 1.71 | 1.71 |
| | 2 | 15 | 15 | | |
| | 3 | 1 | 1 | | |
| | 4 | | | | |
| | 5 | | | | |
| | 6 | | | | |
| | | | | <u>Combined Mean</u> 1.71 | |
| 21. There is no difficulty in understanding the instructor. | | Blue | Howard | Blue | Howard |
| | 1 | 5 | 5 | 2.21 | 2.21 |
| | 2 | 10 | 10 | | |
| | 3 | 8 | 8 | | |
| | 4 | 1 | 1 | | |
| | 5 | | | | |
| | 6 | | | | |
| | | | | <u>Combined Mean</u> 2.21 | |
| 22. The instructor speaks (check the appropriate responses) | | Blue | Howard | Blue | Howard |
| | Too fast | 0 | 6 (sometimes) | | |
| | At the right speed | 17 | 11 | | |
| | Too slow | 3 | 3 | | |
| | Too loud | 0 | 2 (one person marked both too loud and too soft) | | |
| | Just right | 14 | 10 | | |
| | Too softly | 1 | 2 | | |
| | Uses simple language | 19 | 12 | | |
| | Uses too many technical Terms | 1 | 4 | | |
| | Speaks clearly | 19 | 15 | | |
| | Speaks indistinctly | 4* | 3 | | |
| | | | | | <u>Combined Mean</u> 2.21 |

*3 persons marked both clearly and indistinctly

| | <u>Rating</u> | <u>No. of Responses</u> | <u>Mean</u> |
|---|---------------|-------------------------|-------------|
| 23. Use of the microphone is very helpful. | 1 | 3 | 2.45 |
| | 2 | 10 | |
| | 3 | 7 | |
| | 4 | 1 | |
| | 5 | 0 | |
| | 6 | 1 | |
| 24. The facilitator Nontapon was well prepared. | 1 | 10 | 1.75 |
| | 2 | 10 | |
| | 3 | 4 | |
| | 4 | | |
| | 5 | | |
| | 6 | | |
| 25. The facilitator has a good knowledge of the subjects. | 1 | 7 | 1.71 |
| | 2 | 14 | |
| | 3 | 3 | |
| | 4 | | |
| | 5 | | |
| | 6 | | |
| 26. The facilitator could give all necessary explanations to participants. | 1 | 9 | 1.63 |
| | 2 | 12 | |
| | 3 | 3 | |
| | 4 | | |
| | 5 | | |
| | 6 | | |
| 27. The facilitator was helpful and necessary for the course. | 1 | 12 | 1.70 |
| | 2 | 8 | |
| | 3 | 2 | |
| | 4 | 0 | |
| | 5 | 1 | |
| | 6 | | |
| 28. The facilitator was enthusiastic in facilitating training. | 1 | 12 | 1.5 |
| | 2 | 9 | |
| | 3 | 3 | |
| | 4 | | |
| | 5 | | |
| | 6 | | |
| 29. There was good coordination between the instructors and the facilitators. | 1 | 10 | 1.75 |
| | 2 | 10 | |
| | 3 | 4 | |
| | 4 | | |
| | 5 | | |
| | 6 | | |
| 30. The training program was well organized and managed. | 1 | 4 | 2.17 |
| | 2 | 12 | |
| | 3 | 8 | |
| | 4 | | |
| | 5 | | |
| | 6 | | |
| 31. The training facilities were satisfactory. | 1 | 5 | 2.08 |
| | 2 | 13 | |
| | 3 | 5 | |
| | 4 | 1 | |
| | 5 | | |
| | 6 | | |
| 32. DTEC personnel were helpful and gave good support to the course. | 1 | 7 | 1.71 |
| | 2 | 14 | |
| | 3 | 3 | |
| | 4 | | |
| | 5 | | |
| | 6 | | |

| | <u>Rating</u> | <u>No. of Responses</u> | <u>Mean</u> |
|--|---------------|-------------------------|-------------|
| 33. The living arrangements at the hotel are satisfactory. | 1 | 1 | 2.3 0 |
| | 2 | 15 | |
| | 3 | 7 | |
| | 4 | 1 | |
| | 5 | | |
| | 6 | | |

Questions 34 to 38 were open-ended questions in which participants were asked for their suggestions on the course, the instructors, the facilitators, the training program arrangements and the living arrangements.

34. Do you have any suggestions about the course?

- should have more time.
- yes, I have suggested that after we have finished the course about 4 or 6 months, DTEC will be provided the meeting of trainees/facilitator/instructor (if could be) for feed back evaluation.
- need more time.
- push harder/forget about rest/night or even holiday/full time study.
- the duration of the course is too short, it should be about 5-6 weeks.
- should find way to enforce all participants to participate in class and case discussion, if not should increase standard of participants(higher quality action).
- details of subject are very good but the light in a lecture room is not bright and desks are not be able to lay much documents.
- the course ought to have more course for discussing. And have more time about 6 weeks.
- Too much materials for such a short period. Too much assignments.
- the course should be longer as to allow enough time for learning, especially when the participants have the language problem.
- should take more time and have more detailed chapter about the interesting contest in the text.
- I think that this training program is very very useful, and it is difficult to understand because of language so the term that we pay for from 6th May to 25th is the short term for me to clearly understand. I think it should pay about 4 weeks for this training.
- more time shouldbbe given to each assignment.

35. Any suggestions about the instructors?

- excellent instructors, though a little bit pushy
- they are good instructors, although sometimes I can't understand what they said.
- none, they are excellent.
- no, suggestions because the instructors are good and kind too.
- good
- good

36. Any suggestions about the facilitator?

- dim light, materials, should be enlarged for projector.
- good
- the facilitator is good and kind too.
- if select participants that has no language problem (at least hearing) no need to recap, thus more material can be covered.
- he ought to discuss with the participant about a lesson before class, or translated the difficult lesson or cause for understanding clearly.
- well done in conclusions and suggestions.

37. Any suggestions about the training program arrangements?

- hand out, especially those reading test should be distributed
- too rush-hard to perceive especially in the latter days of week.
- program training is just right, but ought to add the other program outline for we will close-up together between DTEC personnel , instructors, facilitator and participants.
- should be arranged schedules for study so learners can prepare for the session correctly.
- good

- should need more time.
- need more time.

38. Any suggestions about the living arrangements?

- also dim light in living room, hard to read according to assignments.
- the place must have more light enough to read and write.
- hotel service still have a lot to desire especially lunch has never been served on time.
- I am very satisfy.
- convenient site, too much charges, clean and comfortable room.
- services are not good enough.
- food provided is not good enough.

APPENDIX E

University of Connecticut
IPS International

Performance Auditing Program
Thailand

Preliminary Summary of Final Evaluation

A Final evaluation of the program was held at the end on Friday May 25. All 24 participant completed the questionnaire.

The Preliminary results of the Final evaluation are tabulated below.

In questions 1 through 6, 16 through 36, and 38 through 49 & 51 a six point scale was used where.

- 1 = Strongly agree
- 2 = Agree
- 3 = Mildly agree
- 4 = Mildly disagree
- 5 = Disagree
- 6 = Strongly disagree

The lower scores indicate satisfaction with the program and the higher scores indicate dissatisfaction.

Learning Objectives:

At the end of this program, participants can be expected to:

- Have a thorough understanding of the concepts and practices of performance auditing;
- Be able to plan, design, and implement performance audits as individual auditors and
- Be able to develop and manage performance auditing programs in their own organization including the extremely important functions of selecting and developing the audit staff.

| | <u>Rating</u> | <u>No. of Responses</u> | <u>Mean</u> |
|--|---------------|-------------------------|-------------|
| 1. These objectives were achieved. | 1 | 1 | 2.08 |
| | 2 | 20 | |
| | 3 | 3 | |
| | 4 | | |
| | 5 | | |
| | 6 | | |
| 2. The course material is stimulating. | 1 | 6 | 1.75 |
| | 2 | 18 | |
| | 3 | | |
| | 4 | | |
| | 5 | | |
| | 6 | | |
| 3. The course content and support materials are well designed. | 1 | 2 | 2.00 |
| | 2 | 20 | |
| | 3 | 2 | |
| | 4 | | |
| | 5 | | |
| | 6 | | |
| 4. The contents of the course are easy to understand. | 1 | 2 | 2.13 |
| | 2 | 17 | |
| | 3 | 5 | |
| | 4 | | |
| | 5 | | |
| | 6 | | |
| 5. The contents of the course are relevant to my job. | 1 | 9 | 1.71 |
| | 2 | 13 | |
| | 3 | 2 | |
| | 4 | | |
| | 5 | | |
| | 6 | | |

| | <u>Rating</u> | <u>No. of Responses</u> | <u>Mean</u> |
|--|---------------|-------------------------|-------------|
| 6. The lessons from the course will be useful to me in my work in the future. | 1 | 9 | 1.63 |
| | 2 | 15 | |
| | 3 | | |
| | 4 | | |
| | 5 | | |
| | 6 | | |
| 7. The duration of the course is (check one) | Too long | | |
| | Just right | 5 | |
| | Too short | 18 | |
| 8. How long should the program be (weeks) | 3 | 1 | 4.32 |
| | 4 | 7 | |
| | 5 | 8 | |
| | 6 | 5 | |
| | 7 | 1 | |
| 9. Should this program be held again for Thai government personnel? | Yes | 22 | |
| | No | | |
| Yes if changed(list change be specific) | | 2 | |
| - Reading Books before learning by sending them to the learner. | | | |
| - Case study should be more.(Presentation by groups) | | | |
| - To be a program for higher level might and just talk about concepts.of the audit, not in detail of practicing the audit. | | | |
| - EDP audit | | | |
| - By adding more times. | | | |
| - The duration, place, contents. | | | |
| - More intensify. | | | |

10. If so list positions potential participants

- Junior and Senior Auditor of the office concerning about auditing.
- The head office who can change policy and the person who work as a auditor.
- Senior audit responsibilities.
- Every internal auditors.
- Level 7 and up.
- Have experience in auditing at least 5 years and at least rank C6 in government agency.
- Not only the auditor but also the auditee who is managed with the program.
- Level 4-6
- P.C. 4-7
- Internal auditor, Audit Technician, middle level officials

11 If this program was held again in Thailand.would your recommend some one from your office to attend

| | | |
|---------------|--------|---------------------|
| | Yes | 23 |
| | No | - |
| (if not why?) | May be | 1 (Depends on Boss) |

Cont. 10.

- C. 5-8
- More specific at least C7 in the government PC, both working experience and English listening/reading.
- Now just right.
- Middle levels (level 4-6-7)
- C5-8 level, Auditor General, Supervisor.
- Middle manager and above.
- C6-9
- About C 6-7

12. If held again in Thailand the following existing program topics (look at course syllabus) should have more time spent on them.
- Program Results Reviews.
 - Performance Auditing, Program Results Review.
 - Detailed review phase, writing audit report. (more exercise)
 - Performing the field work-Program Results Review EDP Auditing.
 - E & E Audit, Program Results Reviews.
 - Program Results Reviews.
 - E & E, P.R.R., organization and management function.
 - E & E audit, Program Result Review, Building for performance auditing in your organization.
 - Internal Control how to select the standard, MIS
 - Audit Report, working papers, how to manage audit organization, agency relationship.
 - Program Budgeting.
13. If held again in Thailand. the following existing program topics (look at syllabus) should have less time spent on them
- Financial & Compliance Auditing and so describing the definition.
 - Financial Auditing.
 - Contents of Financial Statements - overview
 - Financial Audit
 - Module II
 - Financial and Compliance Audit
 - Financial Audit , Basic and objectives and Policies.
 - About the definition.
 - Basic Audit Objectives & Policies, Financial and Compliance auditing.
 - Except No. 12. It's just right.
 - Financial Audit, Budgeting.
 - Financial Audit Introduction.
14. If held again in Thailand, the following new topics should be included.
- Human Relations, Social Benefit.
 - Computer system auditing.
 - Management by objectives.
 - Performance management.
 - EDP Audit
 - Just old topics but each topic should have more time.
 - ADP Internal control.
 - The topic is already good but financial & Compliance auditing. should be left.
 - Analysing the Case study in Performance Audit.
 - The other things of these topics.
 - Auditing Computers, MIS.
 - Problem in each level.
 - ADP, MIS.
15. List specific things you learned that will be useful to you on the job
- Operational Auditing, Management Auditing, Program Results Reviews.
 - Idea and contents that I get from E & E audit, including program results review.
 - Performance auditing & Program Results Reviews.
 - Doing the audit - E & E, Program Results Reviews.
 - Managing the audit.
 - E & E Audit.
 - E & E Audit, Program Result Review Audit.
 - Performance Audit, E & E Audit.
 - Management cycle, Audit finding, E & E
 - The case study.
 - E & E Auditing, and Program Results Review.
 - Program Result Reviews, Management Control System.
 - Standard, objective.
 - Program Results Reviews, flow to Read Financial Statement.
 - E & E-the way to identify Job , audit work, systematically.
 - E & E Audit and Program Result Review.
 - Program Results Review, Organizing and Managing the Audit Function, E & E Audit.
 - E & E Audit and Program Results Review.
 - E & E Audit and Program Results Review.
 - E & E Audit and Program Results Review.
 - Understand management, Audit report, - Performance audit concept & scope.
 - Session 3
 - All topics.
 - 4 & 7 elements approach to Performance Auditing.

14. (cont.)

- More ADP, but more detail; depth
- Internal Control, Computer examination.
- Just old topic but need more time.
- Management Concept, Logic
- Sampling Auditing, MIS.

| | <u>Rating</u> | <u>No. of Responses</u> | <u>Mean</u> |
|---|---------------|-------------------------|-------------|
| 16. The objectives of each session was clearly stated | 1 | 8 | 1.63 |
| | 2 | 15 | |
| | 3 | 1 | |
| | 4 | | |
| | 5 | | |
| | 6 | | |
| 17. The objectives of each session was important. | 1 | 8 | 1.75 |
| | 2 | 14 | |
| | 3 | 2 | |
| | 4 | | |
| | 5 | | |
| | 6 | | |
| 18. The objectives of each session was achieved. | 1 | 3 | 1.92 |
| | 2 | 20 | |
| | 3 | 1 | |
| | 4 | | |
| | 5 | | |
| | 6 | | |
| 19. The overall grade I would give this program.. | A | 3 | B+ |
| | B | 19 | |
| | C | 1 | |
| | D | | |
| | E | | |
| | F (Failing) | | |

Program Materials

| | | | |
|--|---|----|------|
| 20. <u>Stettler</u> textbook was easy to understand. | 1 | 1 | 2.13 |
| | 2 | 19 | |
| | 3 | 4 | |
| | 4 | | |
| | 5 | | |
| | 6 | | |
| 21. The <u>Stettler</u> textbook was relevant to the program objectives. | 1 | 2 | 2.66 |
| | 2 | 14 | |
| | 3 | 8 | |
| | 4 | | |
| | 5 | | |
| | 6 | | |
| 22. The <u>Herbert</u> textbook was easy to understand. | 1 | 2 | 2.25 |
| | 2 | 17 | |
| | 3 | 3 | |
| | 4 | 1 | |
| | 5 | 1 | |
| | 6 | | |
| 23. The <u>Herbert</u> textbook was relevant to the program objectives | 1 | 9 | 1.66 |
| | 2 | 14 | |
| | 3 | 1 | |
| | 4 | | |
| | 5 | | |
| | 6 | | |
| 24. The <u>Brown</u> textbook was easy to understand | 1 | 3 | 2.25 |
| | 2 | 13 | |
| | 3 | 7 | |
| | 4 | 1 | |
| | 5 | | |
| | 6 | | |
| 25. The <u>Brown</u> testbook was relevant to the program objectives. | 1 | 6 | 1.83 |
| | 2 | 16 | |
| | 3 | 2 | |
| | 4 | | |
| | 5 | | |
| | 6 | | |

| | <u>Rating</u> | <u>No of Responses</u> | | <u>Mean</u> | |
|--|---------------|------------------------|---------------|-------------|---------------|
| 26 The other hand out materials were easy to understand. | 1 | 2 | | 2.08 | |
| | 2 | 18 | | | |
| | 3 | 4 | | | |
| | 4 | | | | |
| | 5 | | | | |
| | 6 | | | | |
| 27 The other hand out materials were relevant and interesting | 1 | 7 | | 1.75 | |
| | 2 | 16 | | | |
| | 3 | 1 | | | |
| | 4 | | | | |
| | 5 | | | | |
| | 6 | | | | |
| 28. The textbooks and other materials will be useful to me in the future | 1 | 15 | | 1.38 | |
| | 2 | 9 | | | |
| | 3 | | | | |
| | 4 | | | | |
| | 5 | | | | |
| | 6 | | | | |
| 29. Analyzing the cases was an effective way to achieve the program objectives. | 1 | 14 | | 1.42 | |
| | 2 | 10 | | | |
| | 3 | | | | |
| | 4 | | | | |
| | 5 | | | | |
| | 6 | | | | |
| 30 The group work/presentation was an effective way to achieve the program objectives. | 1 | 10 | | 1.58 | |
| | 2 | 14 | | | |
| | 3 | | | | |
| | 4 | | | | |
| | 5 | | | | |
| | 6 | | | | |
| <u>The Instructors</u> | | <u>Blue</u> | <u>Howard</u> | <u>Mean</u> | |
| 31. The instructors was able to help the participants achieve the objectives of the session. | | | | <u>Blue</u> | <u>Howard</u> |
| | 1 | 12 | 15 | 1.54 | 1.38 |
| | 2 | 11 | 9 | | |
| | 3 | 1 | | | |
| | 4 | | | | |
| | 5 | | | | |
| 6 | | | Combined | 1.44 | |
| | | | | ===== | |
| | <u>Rating</u> | <u>Responses</u> | | <u>Mean</u> | |
| | | <u>Blue</u> | <u>Howard</u> | <u>Blue</u> | <u>Howard</u> |
| 32. The instructor is able to create interest in the course material | 1 | 14 | 16 | 1.42 | 1.33 |
| | 2 | 10 | 8 | | |
| | 3 | | | | |
| | 4 | | | | |
| | 5 | | | | |
| | 6 | | | Combined | 1.38 |
| | | | | ===== | |
| 33. The instructor is generally enthusiastic in teaching | 1 | 14 | 15 | 1.42 | 1.38 |
| | 2 | 10 | 9 | | |
| | 3 | | | | |
| | 4 | | | | |
| | 5 | | | | |
| | 6 | | | Combined | 1.4 |
| | | | | ===== | |
| 34. The instructor has excellent knowledge of the subject | 1 | 15 | 18 | 1.38 | 1.25 |
| | 2 | 9 | 6 | | |
| | 3 | | | | |
| | 4 | | | | |
| | 5 | | | | |
| | 6 | | | Combined | 1.32 |
| | | | | ===== | |

| | <u>Rating</u> | <u>Responses</u> | | <u>Mean</u> | |
|---|---------------|------------------|--------|-------------|---------------|
| | | Blue | Howard | Blue | Howard |
| 35. The instructor allows enough question time and all questions are answered satisfactorily. | 1 | 13 | 12 | 1.63 | 1.67 |
| | 2 | 8 | 9 | | |
| | 3 | 2 | 2 | | |
| | 4 | 1 | 1 | | |
| | 5 | | | | |
| | 6 | | | | |
| | | Combined | | 1.65 | |
| 36. There is no difficulty in understanding the instructor. | 1 | 8 | 7 | 2.08 | 2.13 |
| | 2 | 8 | 9 | | |
| | 3 | 7 | 7 | | |
| | 4 | | | | |
| | 5 | 1 | 1 | | |
| | 6 | | | | |
| | | Combined | | 2.11 | |
| 37. The instructor speaks (check the appropriate responses) | | | | | |
| | | | 0 | 3 | |
| | | | 19 | 17 | |
| | | | 1 | 1 | |
| | | | 2 | 2 | |
| | | | 17 | 17 | |
| | | | | | |
| | | | 21 | 19 | |
| | | | 1 | 2 | |
| | | | 22 | 21 | |
| | | | | | Combined Mean |

| | <u>Rating</u> | <u>Responses</u> | | <u>Mean</u> | |
|---|---------------|------------------|--------|-------------|--------|
| | | Blue | Howard | Blue | Howard |
| 38. The instructor is generally well prepared for classes. | 1 | 11 | 12 | 1.54 | 1.50 |
| | 2 | 13 | 12 | | |
| | 3 | | | | |
| | 4 | | | | |
| | 5 | | | | |
| | 6 | | | | |
| | | Combined | | 1.52 | |
| 39. Explanation of basic concepts and principles is clear and easy to follow. | 1 | 12 | 10 | 1.50 | 1.58 |
| | 2 | 12 | 14 | | |
| | 3 | | | | |
| | 4 | | | | |
| | 5 | | | | |
| | 6 | | | | |
| | | Combined | | 1.54 | |

| | <u>Rating</u> | <u>Responses</u> | <u>Mean</u> |
|---|---------------|------------------|-------------|
| <u>The Facilitator</u> | | | |
| 40. The facilitator Nontaphon was well prepared. | 1 | 11 | 1.63 |
| | 2 | 11 | |
| | 3 | 2 | |
| | 4 | | |
| | 5 | | |
| | 6 | | |
| 41. The facilitator has a good knowledge of the subjects. | 1 | 15 | 1.38 |
| | 2 | 9 | |
| | 3 | | |
| | 4 | | |
| | 5 | | |
| | 6 | | |

| | <u>Rating</u> | <u>Responses</u> | <u>Mean</u> |
|--|---------------|------------------|-------------|
| 42. The facilitator could give all necessary explanations to participants. | 1 | 14 | 1.39 |
| | 2 | 7 | |
| | 3 | 2 | |
| | 4 | | |
| | 5 | | |
| | 6 | | |
| 43. The facilitator was helpful and necessary for the course. | 1 | 15 | 1.42 |
| | 2 | 8 | |
| | 3 | 1 | |
| | 4 | | |
| | 5 | | |
| | 6 | | |
| 44. The facilitator was enthusiastic in facilitating training. | 1 | 17 | 1.29 |
| | 2 | 7 | |
| | 3 | | |
| | 4 | | |
| | 5 | | |
| | 6 | | |
| 45. There was good coordination between the instructors and the facilitator. | 1 | 14 | 1.46 |
| | 2 | 9 | |
| | 3 | 1 | |
| | 4 | | |
| | 5 | | |
| | 6 | | |

Facilities

| | | | |
|---|--------|----|------|
| 46. The training facilities were satisfactory. | 1 | 4 | 1.88 |
| | 2 | 19 | |
| | 3 | 1 | |
| | 4 | | |
| | 5 | | |
| | 6 | | |
| 47. DTEC personnel were helpful and gave good support to the program. | 1 | 9 | 1.65 |
| | 2 | 13 | |
| | 3 | 1 | |
| | 4 | | |
| | 5 | | |
| | 6 | | |
| 48. The living arrangements at the hotel are satisfactory. | 1 | 1 | 2.38 |
| | 2 | 14 | |
| | 3 | 8 | |
| | 4 | 1 | |
| | 5 | | |
| | 6 | | |
| 49. This hotel should be used for future DTEC Training programs. | Yes | 3 | |
| | No | 11 | |
| | May be | 10 | |

General Comments

| | | |
|---|------------|---|
| 50. The length of the class day was generally (check one) | Too long | 9 |
| | Just right | 9 |
| | Too short | 5 |

| | <u>Rating</u> | <u>Responses</u> | <u>Mean</u> |
|---|---------------|------------------|-------------|
| 51. The training program was well organized and managed. | 1 | 2 | 2.25 |
| | 2 | 14 | |
| | 3 | 8 | |
| | 4 | | |
| | 5 | | |
| | 6 | | |
| 52. List your suggestions for improving the program. | | | |
| - More time, --More discussion, more sheets, concerned the program. | | | |
| - The program is too short for studying all the subjects which we want to learn. | | | |
| - Participants can be know guideline before learning, such as, reading textbook have time for another business. | | | |
| - We should get the textbooks and other hand sheets about 1 month before class for reading and understanding. | | | |
| - Should have a permanent schedule for participants. | | | |
| - The program should not include a topic on financial auditing. It should contain topic on performance auditing and a few related topics. | | | |
| - Need more time training. | | | |
| - Need more time about 5-6 weeks. | | | |
| - One more week should be provided to have participants have more time to do exercise. | | | |
| 53. List your suggestions for improving the instructors. | | | |
| - To give more time in reading and studying about case study. | | | |
| - To give assignment so much, there is no time to review the lecture. The important point should be printed in Thai language. | | | |
| - Please keep track with time schedule. | | | |
| - Well done. | | | |
| - How about 2 more instructor. | | | |
| - The instructors ought to change their actions when the participants going to sleep. | | | |
| - Difficult to see the words. | | | |
| 54. List your suggestions for improving the facilitator. | | | |
| - I think that the program should have more facilitators. | | | |
| - The facilitator should recap only some topic that are worthy such as the topic that was hard to understand not to recap every time. | | | |
| - He or she should be informed months before, for his preparation. | | | |
| - The facilitator Nontaphon was well and excellent. No suggestions. | | | |
| - That is all right. | | | |
| - Having a breakfast. | | | |
| 55. List your suggestions for improving the training program arrangements. | | | |
| - Time schedule training should be provide before about 2 days for Trainees. | | | |
| - Improve lecture room. | | | |
| - Planning about the time schedule, having more time for resting(no class at night) | | | |
| - Should have English course before the training program because most of the participants are poor English. | | | |
| - Should be provide time schedule for the participants. | | | |
| - Support enough necessary equipments using. | | | |
| - Program Outline ought to print better than this. It ought to intent subject, time, and instructor, and included with objective and the manual used follow. | | | |
| - DTEC should in advance, after participants were chosen, formal & informal arrange meeting for the participants, for them to understanding the session (objective & procedure) | | | |
| - Not enough training facilities. | | | |
| - Have one facilitator for ten participants. | | | |
| - The food and the services of the hotel is not so good as it should be. Taking Chinese food everyday was boring. Training facilities should be | | | |

52. List your suggestions for improving the program.

- Should be getting more instructors (about 3-4).
- Add more time than this time.
- The duration of the course should be longer so that we could have ;time revise the subject we learned each day,
- The instructor should have not less than 3.
- The duration of the course should be longer that participants have more time to review the subjects and read textbook.
- Training material & handout & book, should, if possible be distributed to participants weeks before, (including cases require them to prepare exclusive paper or report.
- Time is very short. So, that the instructors quickly to teach. Sometime we miss the important point or subject. And the instructor didn't follow program outline. I think it was made like a book.
- Instructor should be one more. Time should be about 5 weeks.
- Need more time in training (about 5-6 weeks)
- More carefully in selecting participants. Meeting should be assumed afterward, so we can discuss the implementation of our learning.
- Should have a class only 5 hours a day.
- Case assignment should be more. Time should be about 4 weeks. Instructor should be one more.
- More time, more discussion.

55. List your suggestions for improving the training program arrangements.

- provided more such as X-ray. The visual aid and the training room is not good.
- Should be getting more comfortable, such as the study room, the poor light etc..
- Training room is not good enough due to light, visual.
- Should provide time schedule for the participants.
- Should English before the training program, because most of the trainees' English are poor.
- Schedule for daily lunch and farewell party. That is let participants know the schedule of specific activities to be taking place.
- Most of participants have difficulty in English. DTEC should help the participants by conducting a English course prior the training course. It will be useful and the participants can enjoy learning and getting much more knowledge.
- Should be on time for lunch.
- Planning about the time schedule, to have more time for resting.

56. List your suggestions for improving the living arrangements.

- The room is not bright, so hard to read the book and do assignment.
- It should have more comfortable. The light is not bright enough for reading.
- The room must have more light than this one.
- The hall is fine, but not really enough light. Not enough light to study in the bed room.
- Better lighting for reading in bedroom.
- Anything that make more comfortable.
- The light is too poor.
- Light is too dim, one person for one room, food should be changed.
- Should be getting more comfortable, such as the study room the light is very poor.
- Poor light in reading.
- Change the hotel to another one with better atmosphere. The light in the room is poor.
- Dim light in class room and bed room.
- Change to first class hotel.
- one participant one room, if possible, suit rooms (2-3) for subgroup discussion.
- Food is very expensive. Not enough light, air-condition, in the bed room.
- Improving the quality of food, water for drink, the light is very dim.
- It is too far to see the board, the light is so poor, should be decreased Chinese food.
- Anything that makes more comfortable.
- Should be other place.

APPENDIX F

PROGRAM CERTIFICATES AND GRADING

Certificates of Achievement will be awarded jointly by D.T.E.C. and the University of Connecticut to all participants who successfully complete the project Management Program.

To qualify for a certificate a participant is required to attend at least 95% of all classroom sessions.

Participants will also receive a transcript listing the courses and workshops in the program and giving an overall rating of their performance plus assessments under the following headings:

1. Active Participation in Class.
2. Completion of Assignments.
3. Test Scores.
4. Instructors' Overall Assessment.

Letter grades from E (excellent) through S (satisfactory) to U (unsatisfactory) will be used in assessing participants.

APPENDIX G

| <u>PARTICIPANTS' NAME</u> | <u>ASSESSMENTS</u> | | | | | | | | | <u>OVERAL GRADES</u> |
|---------------------------------------|--------------------|-----|-----|-----|-----|-----|-----|-----|-----|----------------------|
| | 1ST | 2ND | 3RD | 4TH | 5TH | 6TH | 7TH | 8TH | 9TH | |
| 1. MISS BUNMEE LEARTPICHET | E | S | E | E | E | S- | E | E | E | E |
| 2. MR. BUNSUCK VORAVISUTH | S | S | E | E | E | S | E | S- | S | S+ |
| 3. MR. CHAVALIT SALEEPOL | E | S- | S | E | E | E | S+ | S | S+ | S+ |
| 4. MISS CHIRABHA VUTIBAN | S | E | E | E | E | E | E | E | E | E |
| 5. MISS CHUTIMA WONGCHUENGAM | E | E | S | E | E | S | S+ | E | E | E |
| 6. MRS. DANUCHA YINDEEPIT | E | E | E | E | E | S | E | E | E | E |
| 7. MISS JARUMAN TANAPRATEEPKUL | S | S | S | E | S | S- | E | S+ | E | S |
| 8. MISS JONGJAI CHANTASAKMONGKOL | S | E | E | E | E | S | E | S+ | E | E |
| 9. MR. PEERA CHINWANNABUTR | E | S | E | E | E | E | E | E | E | E |
| 10. MR. PHANCHAI PHANPHANIT | E | S | E | E | E | S | S | S+ | S | S+ |
| 11. MISS POONSOOK VATANAVICHARN | E | S | E | E | S- | S | E | S | E | S+ |
| 12. MISS PODCHAMARN WONGPIYA | S- | E | S | E | E | S | E | S+ | E | S+ |
| 13. MRS. RUJIRAKE NATEENAN NA-LAMPANG | S | S | S | E | S | S | S- | E | E | S |
| 14. MRS. SALINEE WANGTAL | E | E | E | E | E | S | E | E | E | E |
| 15. MR. SERI SURABAL | E | S | E | E | E | E | E | S+ | S+ | E |
| 16. MISS. SIRIORN HARITAVORN | E | S | E | E | E | E | S+ | E | E | E |
| 17. MISS SRISUDA ACHAVANUNTAKUL | E | S | S | E | E | E | E | E | S+ | E |

| | | | | | | | | | | | |
|-----|-----------------------------|----|----|---|---|----|---|----|----|---|----|
| 18. | MISS. SRISUNONE PENKUM | E | E | E | S | E | S | E | S+ | E | E |
| 19. | MR. SURAPONG JITPHASERTPORN | S- | S | S | E | S | S | E | E | E | S+ |
| 20. | MISS VEEPAVAN SEETAPAN | S | S | E | E | E | S | S+ | S+ | E | S+ |
| 21. | MR. VICHAN AMOROJANAVONG | E | S | S | S | S | S | S+ | S+ | E | S |
| 22. | MISS VORARATANA KIATANAVITH | E | E | E | E | E | S | E | E | E | E |
| 23. | MR. UDOM SINGHAKOM | S | S- | E | E | S+ | E | S+ | E | S | S+ |
| 24. | MRS. VILAWAN SUBIN | S | S | S | E | S | S | S | S+ | E | S |