

## **Fieldwork/Testing/Analysis**

**Fieldwork is conducted according to requirements for performance audits under the guidelines of GAGAS. The fieldwork requirements relate to planning the audit; conducting the entrance meeting, providing direction to the audit team members, obtaining audit evidence; and preparing all audit documentation (GAGAS §8.02, Fieldwork Standards for Performance Audits)**

**The Institute of Internal Auditors defines audit evidence as the information obtained through observing conditions, interviewing people, and examining records. Audit evidence is documentation and information which supports conclusions.**

**The project manager may begin fieldwork as soon as the entrance meeting is completed by collecting the necessary documentation and information. The project manager will collect relevant audit evidence to address the audit objectives. The project manager may use Departmental databases or other resources to identify the population. These resources can be reconciled to ensure the completeness of all evidence. The project manager should perform inquiries with Department personnel and conduct observations. (GAGAS §8.77, Identifying Sources of Evidence and the Amount and Type of Evidence Required, and §8.108, Overall Assessment of Evidence).**

**The project manager is responsible for the development of the testing instrument(s). The testing instrument(s) provides the data analysis to support the results of the audit. Questions should be simple and be developed for “Yes” or “No” type responses. Other responses may include “Not Applicable” or “Unable to Determine,” for which a comment would be required. (See Attachment 8)**