

# LEGISLATIVE AUDIT DIVISION

## Performance Audits

Performance audits are reviews and analyses of state programs undertaken to determine whether the programs are: 1) achieving the intended results, 2) being conducted efficiently and economically, and 3) in compliance with related laws and regulations. These reviews result in recommendations which, if implemented, should increase the effectiveness or efficiency of the program and/or result in cost savings.

## Audit Process

Performance audits are conducted in accordance with generally accepted government auditing standards. Audits progress through the following distinct stages:

