

LEGISLATIVE AUDIT DIVISION


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MEMORANDUM

TO: Members of the Legislative Audit Committee
Legislative Audit Division Employees

FROM: Angus Maciver, Legislative Auditor 

DATE: October 12, 2021

RE: Results of FY 2021 Legislative Audit Division agency outreach survey

The following summarizes results from our first agency outreach survey, which was conducted over the course of FY 2021. Survey invitations were distributed to agency officials following each meeting of the Legislative Audit Committee and were compiled in separate batches through the year. Overall, the results indicate a high level of satisfaction amongst agency personnel with over 80% assessing their experiences working with us as positive. Further details are provided as follows.

Background

For the 2023 biennium, the Legislative Audit Committee developed a strategic initiative addressing intergovernmental collaboration. Specifically, the committee wanted to develop and implement tools and techniques to assess the effectiveness of audit and accountability services and monitor relationships with agencies. To address this objective, we developed a survey to assess whether staff in agencies believe we conduct our work in accordance with both professional standards, and the assurances we provide them when beginning an audit. The purpose of the survey should therefore be seen as an opportunity for the Audit Division to learn more about how agencies experience the audit process and how we can improve our communication and relationships with the other branches of government.

One important consideration regarding this type of survey is that we see limited utility in determining whether agencies are 'happy' about the results of our work. As an external audit organization in a separate branch of government, our primary mission is serving the legislature. In doing so, we are asked to make judgements that will inevitably bring us into conflict with the other branches. Our profession involves the inherent risk of differences of opinion, disagreement and discontent. Whether agencies agree or disagree with our findings, they are provided an opportunity to respond both in writing and in person during Audit Committee hearings. In summary, we shouldn't always expect agencies to be pleased about the results of our work, but that does not mean we cannot have professional, respectful and collegial interactions with them.

Survey Design and Administration

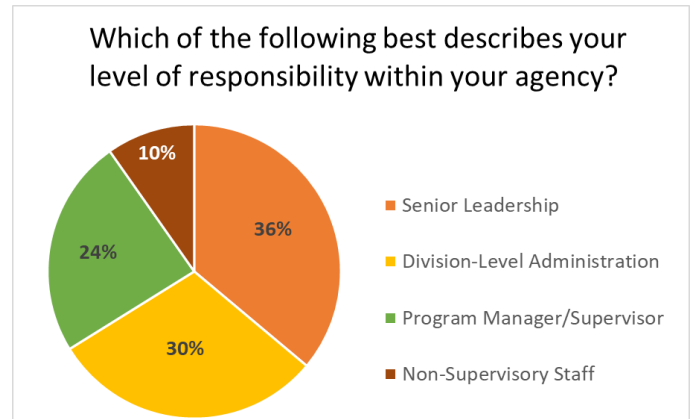
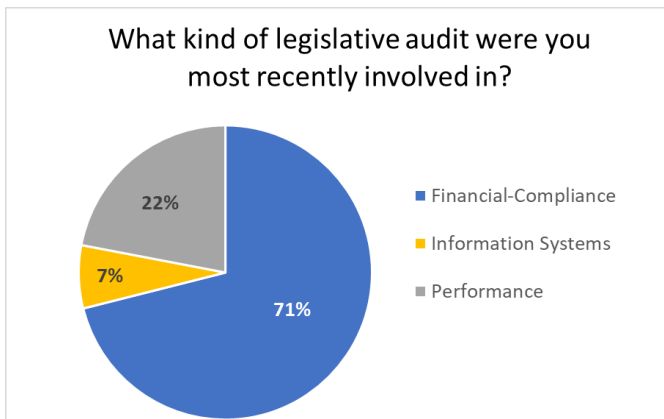
The target population within audited agencies was staff at all levels who had significant involvement in the audit process. By default, this will typically mean the agency director, deputy director/chief of staff, legal counsel, and division-level leadership staff being included as part of the survey population. However, we also identified program level and other non-supervisory staff

in the survey population, as these are typically the agency personnel we spend most time working with as part of our projects.

Following the October/December 2020, April 2021 and June 2021 committee meetings, we sent email invitations to agency staff. The survey was completed using our online survey software. Participants were asked to provide their own personal opinions and were encouraged to do so independently of executive/management involvement. Survey responses were anonymous and confidential, and we did not use any tools or methods to track individual respondents. We asked limited demographic questions, which are discussed briefly below. Survey participants were given two weeks to complete the survey with reminders being sent prior to closure. The survey invitation process and control of the actual survey tool were the responsibility of administrative staff within LAD, rather than staff from audit teams. This ensures an appropriate degree of separation from the function teams actually performing the work.

Response Rate & Demographics

We sent a total of 232 individual survey invites to 224 unique email addresses (some respondents were invited to multiple rounds because their agency was subject to more than one audit). For the FY 2021 survey, we received a total of 134 responses, for a response rate of approximately 58%. This exceeded our threshold response expectation of 50% and should generally be considered valid and reliable for this type of survey. The survey had a completion rate (the number of respondents who answered all questions) of 93% and respondents took an average of a little over 3 minutes to complete the survey. The following charts illustrate the demographic response variables:



For both demographic questions (audit type and agency role/responsibility) responses are generally consistent with expectations. The types of audits (Financial-Compliance, Information Systems or Performance) roughly align with workload/volume for the year. The roles/responsibilities of agency staff were also consistent with our experience and we feel a good cross-section of personnel levels within agencies responded to the survey.

Results

As summarized above, we received a strong positive overall response in the survey. The survey consisted of 16 positive attribute statements, which agency personnel responded to using a Likert scale for both agree (positive) and disagree (negative). Respondents were also able to choose a don't know/not applicable response when they had no basis for answering a question (these responses were excluded from the analysis of results). Based on all the questions where respondents had an opinion, the positive response rate was 81%, neutral response was 12%, and

the negative response was 7%. This was, frankly, a more positive response than we were expecting, but is also a good indicator that our relationships with audited agencies are generally sound. The chart on the last page of this memo shows the results for all the questions and the following discusses some of our observations regarding specific questions and variability in response:

Communication & Timeliness – we saw a strong positive response for most questions addressing our everyday interactions with agencies. What, how and when we communicate requests and information to and from agencies is an important part of our success and we appear to be getting it right most of the time. Our general rule is ‘no surprises’ and this is serving us well and promoting good, timely communication with agencies.

Confidentiality – we got a strong endorsement from agency staff on our awareness of the need to protect confidential information. This is an important focus area for us, so it is gratifying to see our efforts being recognized by the agencies we work with when accessing sensitive or privacy-protected data.

Systems & Data – there was a relatively less-positive response to a question relating to our awareness about agency IT systems and data. This should prompt us to step-up our efforts to better understand the role of technology in agency operations. We need to be able to demonstrate to agencies that we are actively considering the risks associated with technology and that we are making appropriate analytical use of the available data.

Methodology & Expertise – we asked questions relating to agency understanding of our methodology and whether we possess/develop/obtain sufficient technical expertise to understand agency operations. We also received a relatively less-positive response for these questions. This is not very surprising given the nature of our work; we have always recognized that subject matter expertise lies with agency staff and that independent evaluation of expert judgment inevitably creates tension. However, we should be open to exploring the potential linkage between agency understanding of our methodology and increasing confidence in our ability to incorporate subject matter expertise in our work. If we can do a better job of demonstrating the validity of our methodology, we should be able to persuade more agency staff that we have appropriately incorporated their input and, therefore, their expertise.

Committee Interaction – although a majority of respondents indicated the committee hearing was a meaningful opportunity to discuss the audit findings, this is an area where further analysis could help us make improvements. We could ask supplemental questions about the length or format of hearings or solicit other input from agencies on how committee hearings could be revised make them more meaningful.

Results from this first agency engagement survey will be incorporated into our strategic planning process as a Key Performance Indicator. We will continue to conduct surveys annually, monitor trends and identify areas for further improvement.

2021 Agency Engagement Survey Results

