



Improving the Efficiency of
Audit Workflows

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Problems with Existing Audit Processes

The purpose of agency Offices of Inspector General (OIGs) is to provide regulatory oversight of agency operations. Main responsibilities include:

- Conducting and supervising audits and investigations independently and objectively
- Preventing and detecting fraud and abuse in programs and operations Advising the progress of corrective action
- Generating Congressionally mandated semi-annual reports to describe significant problems, abuses and/or deficiencies, as well recommendations for corrective action

Although it is the goal of OIG audits to ensure that agency programs are operating economically, efficiently and effectively, oftentimes the audit process itself lacks these qualities. Most audits are currently handled via scattered manual processes, often with bulky spreadsheets or clunky homegrown systems. These systems lack effective records tracking, management and document retention, and do not provide consistent tracking and documentation of work. As a result of these decentralized processes, reports require added effort as all relevant information must be manually compiled.

Irregular audit systems lead to duplication of effort, inconsistencies in communications and reporting, and an overall lack of visibility into a process that was formed around the purpose of increasing the transparency of agency processes.

The Solution: eCase Audit

eCase Audit provides a collaborative workflow-driven solution to support audit and compliance processes for both auditing organizations (i.e. agency OIGs) and their audited agency counterparts. The application is built upon the eCase platform, AINS' comprehensive adaptive case management application.

eCase Audit spans the complete audit lifecycle: from audit planning, audit performance and audit follow-up to recommendation tracking and reporting. The eCase Audit solution provides capabilities to track the workflow of audit events, artifacts, reports, recommendations and corrective actions. It provides fully repeatable processes along with records management for required evidentiary audit documents.

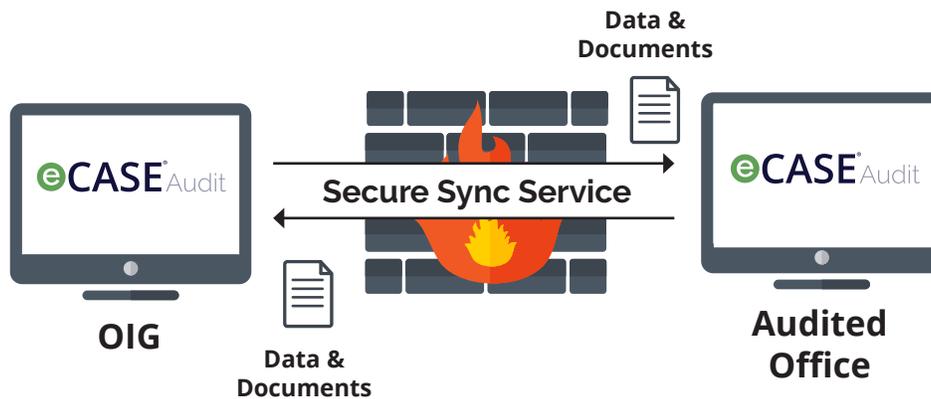
Features and Functions

- **Workflow-driven efficiency:** automation of critical workflow tasks with assignation, delegation, routing and approvals/rejections as well as full lifecycle tracking of audits and recommendations. Pre-defined, parallel, contingent or ad hoc workflows can be tailored to organizational needs
- **Role-based:** ability to create user roles with appropriate permissions for audit staff such as: auditors, analysts, IT experts, economists, statisticians, editors, other specialists, HQ and field offices
- **Collaborative:** discussion threads, polling, journal entries and comments, as well as the ability for users to work simultaneously on case folders and documents with document version control and check-in/check-out of documents
- **Traceable/Accountable:** unalterable capture trail of user actions with associated date and time stamp
Searchable: full text search with Optical Character Recognition (OCR)
- **Configurable:** customization of dashboards, offices, user roles and permissions, fields, letter and email templates, ad hoc tasks, security settings, permissions, choice list values, reports and more
- **Timely:** notifications, alerts and deadline tracking to ensure responses are on time
- **Ease of Reporting:** semi-annual report, management reports, event reports, processing times reports, pending/closed/overdue case types reports, and custom reports at the click of a button Built-in Correspondence Management: email integration with Microsoft Outlook (or other email service based on SMTP settings) and Word-based correspondence templates provide ease of communication
- **Flexible:** can be configured for any case type, including but not limited to: accounting, auditing, financial analysis, law, management analysis, public administration and investigations
- **Secure:** role-based permissions and permissions at the system, application, case type and folder levels
- **Comprehensive document management:** all records, reports, audits, reviews, documents, papers, recommendations, or other material relevant to the audit case can be exported as Excel, Word, and pdf files. Document retention schedules can be set

Deployment Options

eCase Audit can be implemented as a stand-alone application to automate either the OIG-side “auditor” process or the agency-side “auditee” process. However, to deliver even further efficiencies and processing consistency, eCase Audit can be implemented as an integrated auditor/auditee solution with data communication lines between the OIG and the audited agency-side office. In this shared deployment situation, each instance of eCase Audit is physically separate to prevent unauthorized information access, but utilizes secure pre-defined web services communication and data synchronization between the auditor and auditee applications to provide efficient case data population and document sharing.

In addition, eCase Audit can be deployed onsite or deployed as a SaaS solution from AINS secure NIST-compliant datacenter.



Audit Case Processing with eCase Audit

eCase Audit provides efficient and consistent audit/recommendation case processing and tracking for both “auditor” OIG-side processes and “auditee” agency-side processes, as well as support for the interactions between the OIG and the audited agency office.

Support of Auditor Processes

eCase Audit supports all steps of the OIG-side audit process, including:

- 1. Fiscal Year Planning:** When creating long-range strategic plans to prioritize audit issues for the upcoming fiscal year, eCase Audit logs external audit requests or

referrals from Congress and agency officials and generates research reports from internal historical data to provide assessments of audit area needs.

- 2. Audit Planning:** eCase Audit creates audit cases for planned audits with an initial form containing the objectives, criteria, information needed for evaluation, and methods to gather and analyze information.
- 3. Internal Meeting:** When scheduling an initial internal meeting to present the proposed audit plan and deciding whether or not to proceed with the audit, eCase Audit sends calendar appointments to required attendees. Meeting minutes can then be attached to the audit case or incorporated as data in a pre-configured form. If approved, the case will proceed to the next stage of the workflow; if rejected, the audit case will be closed.
- 4. Audit Notifications:** eCase Audit pushes notifications about the impending audit from the OIG to the audited agency. The date and time-stamped copy of the notification is recorded and stored within the system.
- 5. Entrance Conference:** When scheduling an entrance conference for the OIG to meet with auditee to explain the scope, objectives and requirements of the impending audit, eCase Audit sends calendar appointments to required attendees and meeting minutes can be attached to the audit case folder.
- 6. Field Work/Send Information Requests:** eCase Audit sends requests for information to the audited agency and the agency can then input data and documents. Other types of gathered information can be attached to the case folder, including notes from official interviews, meeting minutes, facility inspection documents, and spreadsheets mined from computer databases. Questionnaire forms can be sent through eCase Audit to be filled out within the application by the audited agency. All communications related to the audit case are stored in eCase.
- 7. Records Management:** eCase provides a configuration option to store documents and case folders within the agency's records management system.
- 8. Exit Conference:** When scheduling an exit conference for the OIG to meet with the agency to present preliminary findings and recommendations, eCase Audit sends calendar appointments. Meeting minutes can be attached to the audit case folder.
- 9. Draft Audit Report:** Various reports can be generated from the case data to help create the draft report. eCase Audit sends the OIG's draft report to the agency for review and comment; the agency then returns the reviewed report to the OIG via eCase.

- 10. Final Report Delivery:** eCase Audit can send the final report to the agency and required Congressional contacts.
- 11. Recommendation Tracking:** Recommendations are created as subworkflows to the parent audit case. The statuses of these recommendations are tracked as the OIG monitors agency actions to address recommendations.
- 12. Recommendation Closure:** As recommendation actions are fulfilled, each recommendation subworkflow is closed.
- 13. Close Audit:** Once the audit workflow and all recommendations subworkflows are complete, the audit case is closed out and retention schedules are set for documents related to the case.
- 14. Congressional Semi-annual Report:** The semi-annual report to Congress is generated from the application data.

Support of Auditee Processes

eCase Audit supports the full lifecycle of an audited agency's audit response process, including:

- 1. Audit Notification Receipt:** The audited agency office receives audit notifications from the OIG through eCase and acknowledges receipt of notification.
- 2. Office Notifications:** The audited agency sends office notifications about the impending audit to staff members who will be involved in the audit response process.
- 3. Response to Information Requests:** The audited agency receives information requests from the OIG and communicates back and forth with the OIG using eCase. The audited agency sends documents to the OIG through eCase and can input data directly into eCase. All of these correspondences are tracked within eCase with a date and time-stamp (for greater transparency throughout the process).
- 4. Receive Audit Report Draft:** eCase sends the OIG's draft report to the agency for review and comment; the agency can then return the reviewed report to the OIG via eCase.
- 5. Final Audit Report Receipt:** The audited agency receives the final report via eCase.
- 6. Execution of Corrective Actions:** Corrective actions based on OIG recommendations are created as subworkflows to the audit case and then

tracked through their workflows. Alerts and notifications are set to ensure compliance with the deadline.

7. **Closure Requests:** The audited agency sends requests to close out recommendations through eCase Audit to the OIG. The OIG then accepts or rejects the closure request.
8. **Audit Close-out:** Once the audit workflow and all recommendations subworkflows are complete, the audit is closed out and records management retention schedules are set for documents related to the case.

Support of the Interplay/Interactions Between the Auditor and Auditee

When both the agency OIG and the audited agency office implement eCase Audit, their separate instances of the eCase Audit application can communicate via pre-defined and secure web services. Data synchronization allows both the OIG and the agency to populate forms and attach documents to the same case in the two separate instances of eCase Audit. This improves collaboration between the auditor and auditee, and speeds the audit process. In addition, every action taken by a user is tracked on both ends, providing a highly visible process that ensures accountability for each task in the workflow.

Benefits of eCase Audit

By automating and centralizing the audit process for both OIGs and audited agencies, eCase Audit provides a wide range of benefits, including:

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- Increased visibility into the entire audit process
 - Centralization and consistency of processes Increased timeliness
 - Improved collaboration/communication Increased accountability
 - Better analytics and ease of reporting

Consistency, Accountability, Efficiency and Visibility

The goal of agency OIGs is to improve efficiency and operations agency-wide; this overarching motivation should extend to the audit process itself. eCase Audit offers OIGs the ability to update and centralize their audit systems and automate the audit workflow. Implementation of eCase Audit will improve the consistency of audit processes and save time and money. In addition, eCase Audit improves accountability for the completion of each task and increases visibility into the entire audit process.

About the eCase Platform



The eCase Platform can power a wide range of business process applications.

eCase Audit is an application built on the eCase platform—a dynamic case management framework with the capability to power a wide range of workflow-driven processes and core case management functions. eCase can help agencies produce or replace ad hoc workflow applications under a single unified platform to streamline architecture, thus decreasing O&M costs and time to upgrade multiple applications. eCase's powerful configuration options allow agencies to automate diverse business processes and quickly adapt to change in their processes or in their IT environment – without expensive custom coding. The eCase platform presents a new, more versatile architecture that speeds application production and maintenance while greatly reducing IT costs.

About AINS

AINS Inc. is a minority-owned, small business headquartered in Gaithersburg, Maryland that has been providing innovative solutions for Enterprise Information Management (EIM) since 1988. AINS provides comprehensive Information Technology (IT) services to federal, state and local governments, health institutions, and commercial customers. By offering a single point of service for designing, installing, implementing, and supporting commercial off-the-shelf (COTS) and custom solutions, AINS is able to help our customers make best use of technology in support of their business.