GUIDANCE

# Auditing the Efficiency of Application Processes for Government Programs or Licences

CANADIAN AUDIT & ACCOUNTABILITY FOUNDATION

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**Auditing the Efficiency of Application Processes for Government Programs or Licences – Applying the Concepts of the *Practice Guide to Auditing Efficiency***


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# Purpose of this Document

This document is a companion to the *Practice Guide to Auditing Efficiency*. It is a sample application of the Practice Guide to a common function in government: processing applications for licences or programs. The purpose of the document is to provide guidance to auditors on how to apply the concepts presented in the Practice Guide to a specific audit topic.

This document will be most valuable to auditors who are planning an audit of the efficiency of the process for applying for a government licence or program because it provides relevant examples of issues, objectives, criteria, and audit procedures.

## Characteristics of Application Processes

The primary objective of an application process is to control access to a privilege (for example, driving, hunting, and fishing licences) or a program (for example, student loans or social assistance). Many government programs are accessed through similar processes, which are, in effect, gatekeeping functions. Accurate processing and decision making according to established criteria are important to achieve stewardship over public resources and compliance with legislation and policy.

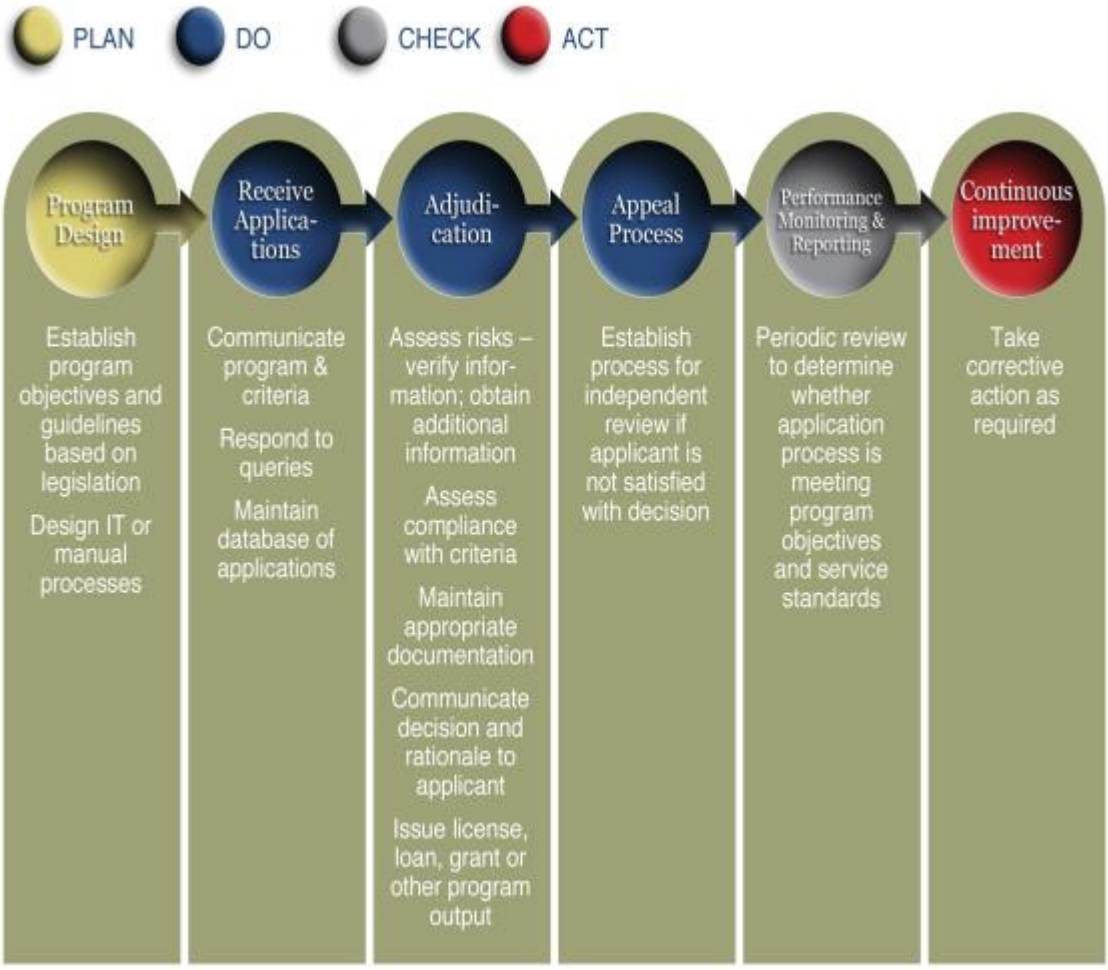
Government programs that receive applications for loans, grants, permits or licences often deal with large volumes of data and must manage processes that include multiple points where applications can be approved or denied. There may be opportunities to automate some of these processes to increase efficiency.

Typically, application processes consist of the following major components:

- **Legislation, regulations, and policies** to govern the program.
- **Communication of the program or licensing requirement,** including eligibility criteria and an application process.
- **A system to receive applications,** which may be manual or electronic.
- **A system for adjudication of applications,** which may include multiple decision points, requirements for submission of additional information, and verification of information. Adjudication may be manual or electronic.
- **Notification of results of the adjudication process,** including issuing licences or other access documents. There are often time limits on approvals (for example, five-year drivers' licences), which require periodic renewals and notification of expiry to licencees.
- **An appeal process,** which provides for independent review in the event that the applicant is not satisfied with the decision.
- **Monitoring and reporting** various aspects of program performance, including service standards (for example, time to process an application), statistics, and financial measures.
- **Continuous improvement** and innovation to ensure the program is current and based on good practices.

**Figure 1** illustrates how the main components of an application process are integrated to achieve program objectives. It also shows the components classified into the standard Plan-Do-Check-Act Management Model.

## Figure 1 – Components of an Application or Licensing Process




A key challenge for the managers of application processes is to balance efficiency, particularly timely processing of applications, with the need to control access according to legislation and policy.

Controlling access to programs and licences starts with the requirement that program management comply with legislation, regulation, and policies and that entities verify information submitted by applicants to ensure that it is accurate and reliable for decision-making purposes. Approaches to verification should be based on risk assessment.

Granting access or a licence to ineligible applicants can result in public safety concerns; for example, granting a drivers' licence to someone who has not passed a driving examination or approving immigration status for a known criminal. Program management has the important responsibility of ensuring that the relationships between efficiency, controls, and risk are appropriate based on risk assessment and judgments about risk tolerance. The risk of granting access to a program or a licence to applicants who do not meet requirements increases in situations where too much emphasis on efficiency has resulted in an excessive reduction of controls.

## Why Focus on Application Processes?

Application processes are common at all levels of government. They generally involve large amounts of data and consume relatively large amounts of resources (funding, staff, information technology, and so on).

In addition to the need to manage large amounts of data, staff working in application-processing functions must apply multiple selection criteria, transfer many files to other staff, and ensure that each application goes through all the required approval points. In this context, there is often the potential to better utilize human resources and information technology to improve efficiency, which makes application processes ideal candidates for audits of efficiency.

Applicants want timely service. When service standards are not met, the public may conclude that the process is inefficient. In some cases, cumbersome and slow processes may become a focal point for "red tape reduction" and increased efficiency. In other cases, the only ways to increase efficiency may be to automate or redesign processes, merge services, or increase the resources devoted to application processing.

Auditors can play an important role in identifying inefficiencies in application processes, determining their causes and recommending practical solutions. Examples of recent audit findings highlighting inefficiencies in application processes are presented in **Example 1**.

### Example 1

In its 2013 audit report *Access to Online Services*, the Auditor General of Canada identified several inefficiencies in federal online application processes:

> *"The integration of service delivery and the sharing of information among departments are limited. Individuals and businesses must work with departments separately, which frequently requires them to provide the same information multiple times. For example, departments require individuals' current address information for their programs, but this information is not centrally managed and it is not shared among departments. When individuals move, they must advise each department separately of their new address. In the case of some departments, individuals are required to separately inform each program of their change of address."*

> *"The government has introduced services to enable individuals to interact online with departments securely. However, multiple steps are required to set up a secure account and then enrol in a program, the latter of which users must repeat for each department from which they receive services. For example, a retired veteran wishing to interact with the Government of Canada online to manage his benefits and taxes must first set up a secure account and then follow different enrolment processes with Human Resources and Skills Development Canada (Service Canada), Veterans Affairs Canada (VAC) and the Canada Revenue Agency (CRA)." (Main points)*

By drawing attention to inefficiencies in application processes and their causes, auditors can influence organizations to develop improved application processes that have shorter processing times, use fewer resources, and result in more timely access to government programs and services. An example of a case where an audited organization successfully improved the efficiency of its application processes is presented in **Example 2**.

When economic conditions are difficult and governments attempt to find cost savings, the budgets for processing licences and applications may be targeted for reductions because they are viewed as administrative and a lower priority than direct funding or services to beneficiaries. In an environment of budget reductions, efficiency audits may be able to identify areas where maximizing efficiency will allow program managers to maintain activity levels with fewer resources.

## Example 2

The Auditor General of Canada performed audits of Passport Canada during the period when there was an increased demand for its services due to the Western Hemisphere Travel Initiative. In 2006–07, Passport Canada was meeting only between 11 and 45 percent of its service standards, as demonstrated by long lineups and excessive wait times for the public. By 2009, service standards were met by fundamentally changing how applications were processed. The Passport Canada experience illustrates how it is possible to increase efficiency while maintaining appropriate controls.

Source: Report of the Auditor General of Canada, 2009 March Status Report, Chapter 5 – Passport Services—Passport Canada.

## Factors Affecting the Efficiency of Application Processes

Many factors can affect the efficiency of an application process. In addition to the number, competence, and experience of staff, these factors include:

- the degree to which the communication of the program instructions and requirements to applicants is clear;
- the adequacy of supporting information technology systems and the degree of automation of the application processes;
- the adequacy (number and quality) of controls in relation to program risks and complexity;
- the degree to which program resources are allocated to high-risk, priority areas; and
- the degree to which opportunities to share resources with other application-processing departments have been seized.

The **clarity of instructions** provided to applicants has a direct effect on the efficiency of application processes. Clear instructions can result in applications being filled more rapidly, lower error rates, faster processing time and reduced processing costs per application. When instructions are clear, program staff spend less time answering questions from applicants or contacting applicants to obtain additional information.

Efficiency can also be achieved through the use of information technology. When properly applied, information technology can reduce manual processes and duplication of efforts and may generate cost savings or increase the volume of applications processed from the same resource base. The **degree of automation** of application processes varies according to whether:

- applications are received online, in person, or by mail;
- adjudication processes are automated or manual;
- communication with applicants is done by e-mail, by mail, by phone, or in person; and
- records of applications and supporting documentation are managed manually or though the use of electronic databases.

However, increasing automation does not necessarily lead to more efficient processes (in terms of cost per transaction, for example) because the cost of implementing new information technology must be considered in the equation. The concept of efficiency always relates inputs, including costs of staff and information technology, to outputs or outcomes.

The controls that are part of application processes also affect their efficiency. Like other elements such as staff or information technology systems, **controls** can be insufficient, adequate, or too abundant. Management should perform a risk assessment of each application program and use the results of this assessment as a basis on which to design processes and control. Appropriate controls based on a sound understanding of risks can have a major impact on efficiency and effectiveness of application processes. For example, Passport Canada has increased its efficiency by introducing a simplified renewal passport application for lower risk applicants.

Similarly, a risk-based approach to **allocation of resources** (staff, information technology systems, and so on) is key to optimizing efficiency. Management must have a good understanding of program risks in order to identify high-risk areas and allocate resources based on priority to these areas. Without a sound understanding of risk, it is unlikely that available resources will generate optimal application processing.

Finally, there may be **opportunities to share resources** among similar application processes and government departments in order to increase their efficiency. For example, if a government issues both hunting and fishing licences, it will likely be more efficient to establish a single system rather than to maintain two systems.

Following the same logic, the Government of Canada has established Service Canada to provide single-point access to a number of programs. Provinces have also established service delivery organizations similar to Service Canada, for example Ontario's ServiceOntario or British Columbia's Service BC. Single access points for multiple programs through a 1-800 number or website are other examples of efficiency improvements achieved through the sharing of resources.

Ideally, common processes should increase accessibility for applicants while also creating efficiencies and synergies for service providers.

# Planning the Audit

## Obtaining Knowledge of Business

During this phase of the audit process, auditors need to acquire a sound knowledge of business and an understanding of the risks facing the efficiency of processes for applying for licences and programs.

**Table 1** is a list of questions specific to auditing the efficiency of processes to apply for licences and programs that auditors can use to develop their knowledge of business. These questions are based on the general questions included in the *Practice Guide to Auditing Efficiency* and have been adapted and expanded in order to increase their relevance to an audit of application processes. (Additions to the questions and risks in the Practice Guide are shown in **Table 1** in italics.) Note that the questions have been classified according to the seven management activities enabling efficiency described in the Practice Guide.

## Table 1 - Examples of Knowledge of Business Questions for an Audit of Efficiency Focused on Application Processes

| Potential Risks to Efficiency | Questions |
|---|---|
| **Management activity #1 – Commitment and tone from the top** | |
| ▪ *The organization is concerned with the effectiveness of the application-processing function, but not with efficiency. (That is, management exhibits little concern for ratios of resources consumed to the number of applications processed or licences issued, or other outputs or outcomes.)*<br>▪ Organizational culture does not stress need for efficiency.<br>▪ There is no (or limited) internal audit function.<br>▪ Senior management challenge of the status quo is not sufficiently rigorous. | ▪ Has senior management created a culture of efficiency? How has it communicated its commitment to the organization's personnel and to the public? What have been management's actions and messages?<br>▪ Has senior management established expected results and standards for efficiency, complete with targets and indicators? *For example, has the entity defined the number of applications to be processed, or licences to be issued, in a given time period, and the expected time required to process an application?*<br>▪ Has the organization set baselines for the cost, quality, and level of service for each of its main services and activities? If so, what are they? How were they established?<br>▪ *Has management set targets for improvement in the efficiency of the application-processing function? For example, are there plans to increase the number of applications processed, or to decrease the time required to issue a licence?*<br>▪ Does the organization have an internal audit function? If so, does its mandate specifically refer to efficiency? Have any recent audits of efficiency been conducted?<br>▪ *Is there an up-to-date policy manual specific to the application-processing function?* |

| Potential Risks to Efficiency | Questions |
|---|---|
| **Management activity #2 – Strategic planning** | |
| ▪ *The verification strategy (for information included on applications and submission of additional information) is not based on a thorough analysis of risk and the criteria as defined in legislation and policy.*<br>▪ Opportunities for shared services have not been explored.<br>▪ Senior management challenge of the status quo is not sufficiently rigorous. | ▪ *Is there a high-level strategy setting out the approach to risk assessment, when and how information on the application should be verified, and when it is appropriate to have the applicant submit additional information?*<br>▪ *Does program management have information on the number of applications where information has been found to be incorrect, incomplete, or fraudulent? (Such information may help auditors understand the level of risk associated with the application process.)*<br>▪ *Is the error rate on applications consistent with a defined risk tolerance?*<br>▪ How does the strategic plan reflect the importance that the organization is placing on efficiency? Does the plan reflect specific, strategic efficiency initiatives in key areas such as shared services, human resources, procurement, asset management, IT systems, and business process redesign?<br>▪ Has the organization assessed the risks and potential consequences of inefficient operations?<br>▪ Has the organization assessed the feasibility of switching to less costly methods, including shared services *(particularly with other application-processing functions in government),* rationalizing the range of goods or services provided, and restructuring the organization, where appropriate, to function more efficiently?<br>▪ *To what extent does the government promote shared services among similar functions? Does it have service or access centres (for example, does it follow the Service Canada model), common call centres, or shared IT systems for common functions? Do staff process applications for multiple programs?*<br>▪ *How often do licences need to be renewed? How often do applicants apply for the program? Is the renewal period set out in legislation or policy? Is it based on risk analysis? (Note that the frequency of renewal or reapplication will have a major impact on program efficiency.)* |

| Potential Risks to Efficiency | Questions |
|---|---|
| **Management activity #3 – Operational planning** | |
| ▪ *Resource budgets are not based on the level of activity.*<br>▪ Organizational culture does not stress the need for efficiency.<br>▪ Personnel are not deployed to foster efficiency.<br>▪ *Staff are not fully utilized.*<br>▪ Costs of activities and programs are not known, or are not regularly collected and reviewed. | ▪ Does the organization have service level standards?<br>▪ Has the organization identified and analyzed the input costs for all its major services and programs?<br>▪ Does the organization have information on the unit costs of delivering its main services and how the unit costs are changing over time?<br>▪ *Does the entity collect and analyze cost information for major components of its operations? (For example, is the cost of processing an application, or issuing a licence, collected and monitored?)*<br>▪ Does the organization have information on how costs change in response to changing levels of activity?<br>▪ What are operating budgets and resource levels? Are operating budgets established based on unit costs or performance standards (for example, output/input ratios), or on historic funding levels? If the budget is based on unit costs or performance standards, what are the costs or standards reflected in the current budget?<br>▪ *How is the budget for the application- processing function established? Is it based on historical amounts, or on the level of activity?*<br>▪ What are full-time equivalent (FTE) resource levels in relevant business units? How does the organization optimize the allocation of its personnel to its different services or business units? For example, does it use staffing formulas or other allocation methods? Does the allocation method consider workload or production levels?<br>▪ How does the organization maximize the utilization of allocated personnel to achieve its operational and strategic goals? *Is there a staff scheduling system? Does it provide for optimal utilization of staff? If a call center is used, is a formal queuing model utilized to assess staff level needs and staff schedules?*<br>▪ *Are there defined staff utilization standards, guidelines, or targets? For example, staff may be expected to process X applications per hour. Is staff utilization data collected and monitored? Are staff utilization targets met?*<br>▪ Are there required competencies for all staff? Does staff meet the required competencies? Have any competency gaps been identified? If so, is there an identifiable cause for the gaps (such as the fact that |

| Potential Risks to Efficiency | Questions |
|---|---|
| | the labour market cannot meet demand)?<br>▪ Has the organization identified clear roles and responsibilities for managers and personnel delivering on efficiency objectives? If so, provide examples.<br>▪ Do senior management performance contracts (setting out annual performance objectives) include specific targets and measures related to the efficiency of the programs or services under a manager's control? If so, provide examples.<br>▪ Are incentives used to encourage managers and personnel to improve efficiency and meet established targets? If so, provide examples.<br>▪ What type of training is provided to managers and personnel in relation to efficiency? |
| **Management activity #4 – Project and operations management** | |
| ▪ *Application-processing functions are not managed and conducted with due regard to efficiency.*<br>▪ Controls are excessive in relation to similar well-managed organizations.<br>▪ Program design does not support efficiency.<br>▪ Standards of service are not met. | ▪ Does the organization have documented operations and/or project management systems and practices that demonstrate due regard to efficiency?<br>▪ How does the organization optimize its available production capacity, facilities, equipment, and personnel to produce the targeted volumes of outputs (goods and services)? For example, are there systems for monitoring the utilization of major resources *(such as staff and information systems)*?<br>▪ *Are resources targeted to the most significant risks? For example, can management demonstrate how resource allocation is connected to the risk assessment?*<br>▪ *Does the organization understand the flow of work (e.g., peak processing times and periods) and allocate resources to match this flow?*<br>▪ How does the organization measure performance and efficiency? What are the key performance indicators and targets related to efficiency? Are targets and standards being met?<br>▪ Does the organization have means of tracking the performance and efficiency of operations where the outputs are difficult to measure? For example, does the organization monitor achievement of milestones and target dates?<br>▪ Has the organization performed an assessment of controls over efficiency? If so, did the assessment include comparisons with other |

| Potential Risks to Efficiency | Questions |
|---|---|
| | organizations? |
| **Management activity #5 – Information technology (IT) systems** | |
| ▪ Systems and processes do not make effective use of information technology. | ▪ What IT systems are in place that have as their objective the enhancement of efficiency?<br>▪ Has the organization explored and assessed opportunities to use IT technologies (such as automation, online services, electronic documentation systems, and a paperless environment) to improve the efficiency of its activities and services? Have such systems been implemented?<br>▪ *Are IT systems shared with other application-processing functions in government to reduce costs?*<br>▪ *How is information on applications and supporting documentation collected and stored? (Consider manual and automated processes.) Is information technology used to its full potential? Can information on particular applications be retrieved quickly?*<br>▪ *Is the information requested and stored for each application or licence necessary, according to legislation or policy? (For example, if there are no age restrictions on a program, it may not be necessary to request and store birth certificates.)*<br>▪ *Are adjudication processes manual or automated? Who are the decision makers? Are there clearly defined policies regarding who can make the decision on an application? Are there policies indicating when a decision must be elevated to the next organizational level?*<br>▪ *Do adjudicators have the tools to enable them to complete and document decisions efficiently? For example, do they use automated checklists, templates, and automated report generators to increase efficiency and eliminate duplication?* |

| Potential Risks to Efficiency | Questions |
|---|---|
| **Management activity #6 – Performance monitoring and reporting** | |
| ▪ *There is a lack of attention to the efficiency of application processing.*<br>▪ There is a lack of performance information or insufficient attention to available information.<br>▪ Efficiency performance information is not reliable and relevant. | ▪ Does the organization monitor, and report on, the efficiency, quality, and level of service of the main services it delivers? How and how often is this reporting done?<br>▪ *Does the entity have performance information on its application-processing activities, such as*<br>  ○ *numbers of applications received;*<br>  ○ *results by type of action taken, such as number of applications approved and rejected; and*<br>  ○ *inputs utilized, such as number of staff and funds spent by major category of application?*<br>▪ Does the organization have information to show whether efficiency targets and standards are being met?<br>▪ Does the organization have information to show how efficiency, quality, and levels of service have changed over time for the services it delivers? *Is the entity becoming more efficient or less efficient? Consider the ratio of inputs (such as financial resources and staff) to outputs (activity such as applications assessed and licences issued) over time.*<br>▪ *Does the organization have mechanisms in place to assess and report on the root causes of any significant change in performance?*<br>▪ Does the organization have a clear strategy for benchmarking each of its main services in order to assess their relative efficiency? Has the type of benchmark information required been clearly defined? What are the benchmarks?<br>▪ *When performance is inferior to benchmarks, is there evidence that actions are being taken to improve performance?*<br>▪ Has the organization found any barriers in providing and obtaining benchmarking information? What are the strategies for overcoming any barriers?<br>▪ Does the organization regularly report progress against its efficiency objectives and initiatives? To whom does it report?<br>▪ Is the organization able to demonstrate the efficiency gains achieved from individual projects? How have these gains improved the services delivered? Do reported efficiency gains include information on upfront investments and recurrent costs incurred in delivering efficiency gains? |

| Potential Risks to Efficiency | Questions |
|---|---|
| | ▪ Does management have concerns about the relevance, reliability, timeliness, or completeness of performance information related to efficiency? What are the data sources for efficiency performance information? |
| **Management activity #7 – Continuous improvement and innovation** | |
| ▪ Opportunities for shared services (particularly with other application-processing operations in government) have not been explored.<br>▪ Systems and processes do not make effective use of information technology.<br>▪ Senior management challenge of the status quo is not sufficiently rigorous. | ▪ Does the organization periodically review its efficiency? If so, how is this done? Is a review of options for reducing waste and removing unnecessary activities conducted?<br>▪ Has the organization identified and assessed the merits of alternative service delivery methods and models as potential means of increasing its efficiency?<br>▪ *Has the organization examined alternatives to verification of applications, such as identification of low-risk applicants (such as renewals) or use of sampling?*<br>▪ *Has the organization considered auto-adjudication options for low-risk applicants?*<br>▪ Has the organization assessed opportunities for efficiencies that could be achieved through better collaborative arrangements (such as pooling of resources, removal of duplication, and use of shared services)?<br>▪ *Have opportunities for shared services been explored? For example, are IT systems shared with other application processes in government? Are common functional activities (such as human resources management, financial management, and information technology) shared with other government organizations?*<br>▪ Does the organization know what continuous improvement models and frameworks are being used in similar public sector *application-processing* organizations? |

**Source:** Many of these questions have been adapted from Northern Ireland Audit Office's *Improving Public Sector Efficiency: Good Practice Checklist for Public Bodies* (2010), as well as from recent audits of efficiency.

In addition to understanding key risk areas, auditors will also need to collect and analyze basic information on inputs, outputs, and outcomes during the planning phase of the audit.

Collection and analysis of information on inputs (for example, financial and human resources) and outputs (for example, applications processed and licences issued) will help auditors to determine whether there are indications of inefficiency. During the planning phase of the audit, auditors would not typically perform a detailed benchmarking exercise; rather, they would ask program management for its own analysis. If management has not

been analyzing this information, or if there is indication of declining input-output ratios over time, or if performance is below relevant benchmarks and targets, then there would likely be value in conducting an audit of efficiency.

Obtaining a basic understanding of a program's effectiveness (achievement of objectives or outcomes) is key to determining whether the program's major challenges are related to efficiency or to effectiveness. If the program is not meeting its objectives or targeted outcomes, then auditors might be well advised to focus on determining the root cause of the ineffectiveness in addition to, or as an alternative to, auditing efficiency.

## Selecting the Audit Approach and Objectives

When auditors have developed an adequate knowledge of the application process and have determined that there are efficiency concerns justifying an audit, the next step is to select an audit approach and audit objectives.

As noted in the *Practice Guide to Auditing Efficiency*, it is unusual to find a pure "systems" or pure "results" audit of efficiency. Although the starting point is usually systems, audits of efficiency typically include some results questions and procedures as well, particularly in cases where efficiency systems were found to be operating improperly. Using a balanced approach is applicable in situations where there is a system to achieve efficiency in place and efficiency results are measureable. An audit approach that combines both "systems" and "results" audit objectives and procedures will reduce the risk of reaching an incorrect conclusion, provide better assurance, and enable auditors to tell a more complete story.

**Table 2** lists key questions that will assist auditors in determining the most appropriate emphasis, either a systems emphasis or a results emphasis, for the specific application-processing or licensing audit under consideration.

### Table 2 – Key Questions to Ask when Determining the Audit Emphasis

| Question | What a "Yes" Response Indicates | What a "No" Response Indicates |
|---|---|---|
| 1. Has management implemented systems and practices to achieve efficiency? | An audit with a systems emphasis is feasible. | A systems emphasis is not advisable (that is, there is no system to audit; this could be the single reportable finding). |
| 2. Has management implemented a recognized efficiency improvement framework, such as Lean or balanced scorecard? | An audit with a systems emphasis on the implementation of this specific system is feasible. | The audit should not emphasize framework implementation. |
| 3. Does management measure efficiency? | An audit with a results emphasis is feasible. | Auditors will need to probe further (see question number 4 below) to determine if an audit with an emphasis on results is feasible. |
| 4. Could auditors measure efficiency themselves? | An audit with a results emphasis is feasible. | A "No" response combined with a "No" response from question number 3 indicates that a results emphasis is not advisable because neither management nor auditors are prepared to measure |

| Question | What a "Yes" Response Indicates | What a "No" Response Indicates |
|---|---|---|
| | | efficiency results. |
| 5. Are comparative benchmarks, recognized standards, or performance targets available? | An audit with a results emphasis, including a comparison with standards, targets, or benchmarks, is feasible. (This would be a "normative" audit objective, as described in the "Drafting Audit Objectives" section of the Practice Guide.) | A normative audit objective is not feasible. The result could still be examined using a "descriptive" objective. However, descriptive objectives are less likely to provide value-added findings than normative ones. |

Note that there may be situations where it is not advisable or possible to perform an efficiency audit. In some cases, the subject matter is not auditable. If management has not implemented systems and practices to achieve efficiency, and management does not measure efficiency, and auditors cannot measure efficiency, then it will not be possible to perform an audit.

Once a decision has been made on the appropriate emphasis for the audit of an application process, auditors must determine what their audit objective(s) will be.

### Sample Objectives with a Systems Emphasis

Examples of objectives applicable to audits with a systems emphasis are listed in **Table 3**.

## Table 3 – Sample Objectives of an Audit with a Systems Emphasis

| Sample Objective | Type of Objective | Focus of Objective |
|---|---|---|
| 1. To determine whether management systems and controls that support achievement of efficiency in the application process meet expectations (internal targets, best practices, benchmarks, and so on). | Normative | Systems for achievement of efficiency |

| Sample Objective | Type of Objective | Focus of Objective |
|---|---|---|
| 2. To determine whether management's systems and practices to measure and report efficiency achieved by the application process meet expectations (internal targets, best practices, benchmarks, and so on).[1] | Normative | Systems for measurement, reporting of efficiency |
| 3. To determine whether management's design and implementation of a recognized improvement framework (such as Lean and total quality management) for the application process meet expectations (internal targets, best practices, benchmarks, and so on). | Normative | Implementation of a recognized framework for improving efficiency |

### Sample Objectives with a Results Emphasis

Examples of objectives applicable to audits with a results emphasis are listed in **Table 4**.

## Table 4 – Sample Objectives of an Audit with a Results Emphasis

| Sample Objective | Type of Objective | Focus of Objective |
|---|---|---|
| 1. To determine whether the application process's operational efficiency performance meets appropriate benchmarks, standards, or key performance targets. | Normative | Efficiency results |
| 2. To assess change in efficiency of the application process over time. | Descriptive | Efficiency results |

Note that the objectives in Table 4 are not the only possible audit objectives. The audit objectives may combine both systems and results or a performance audit might include objectives that relate to areas other than efficiency, such as economy, effectiveness, or compliance. (See the "Determining the Audit Focus" section of the Practice Guide.) The selection of audit objectives will be influenced by the audit office's mandate and goals as well as the specific program or licence being audited.

[1] The distinction between systems-based and results-based objectives is not always clear. This objective could also be classified as a combined emphasis since it assesses management's *systems* to report efficiency *results*. For purposes of this document, the emphasis is classified as systems-based.

### Sample Objectives from Published Audits on the Efficiency of Application Processes

In 2009, the Auditor General of Canada conducted an efficiency audit of the process for selecting foreign workers under the immigration program with the following descriptive audit objective:

> *"The audit objective was to determine whether Citizenship and Immigration Canada (CIC) and Human Resources and Skills Development Canada (HRSDC) efficiently and effectively handle program planning and delivery to facilitate the entry of permanent and temporary foreign workers into Canada."* (About the Audit section)

The audit focused mainly on efficiency of systems but also commented on effectiveness and results. For example, the following conclusion relates to systems:

> *"Overall, we found that current practices of Citizenship and Immigration Canada (CIC) and Human Resources and Skills Development Canada (HRSDC) do not ensure that foreign worker programs are delivered efficiently and effectively. … [A]n information technology system that is key to its plans has been under development for almost 10 years. As a result, employees in offices abroad are still buried in paperwork and spending a great deal of their time on clerical tasks."* (paragraphs 2.139 and 2.143)

In 2013, the U.S. Government Accountability Office (GAO) conducted a review of the process for pipeline permitting, also using a descriptive objective. The objective did not include the term "efficiency" but the review focused on concepts such as timeliness, which are included in the concept of efficiency:

> *"Our objectives for this review were to determine (1) the processes necessary for pipeline companies to acquire permits to construct interstate and intrastate natural gas pipelines; (2) information available on the time frames associated with the natural gas pipeline permitting process; and (3) stakeholder-identified management practices, if any, that may improve the permitting process."* (page 35)

The GAO's findings focused on both results and systems, as demonstrated by the following excerpt:

> *"Both the interstate and intrastate natural gas pipeline permitting processes are complex and can involve multiple federal, state, and local agencies, as well as public interest groups and citizens, and include multiple steps…Time frames associated with the interstate and intrastate permitting processes vary because of multiple factors, according to stakeholders. For the interstate process, FERC [Federal Energy Regulatory Commission] does not track time frames, citing the limited usefulness of such data. GAO analyzed public records and found that, for those projects that were approved from January 2010 to October 2012, the average time from pre-filing to certification was 558 days; the average time for those projects that began at the application phase was 225 days."* (Highlights page)

Another recent GAO report focused on processing of veterans' disability benefits and had a similar descriptive objective:

> *"This report examines the (1) factors that contribute to lengthy processing times for disability claims and appeals at the Department of Veterans Affairs (VA) and (2) status of the Veteran Benefits Administration's (VBA) recent efforts to improve disability claims and appeals processing timeliness."* (page 35)

Again, the findings included both systems and results:

> *"A number of factors—both external and internal to the Veterans Benefits Administration (VBA)—have contributed to the increase in processing timeframes and subsequent growth in the backlog of veterans' disability compensation claims. As the population of new veterans has swelled in recent years, the annual number of claims received by VBA has gone up. Compared to the past, these claims have a higher number of disabling conditions, and some of these conditions, such as traumatic brain injuries, make their assessment complex. Moreover, due to new regulations that have established eligibility for benefits for new diseases associated with Agent Orange exposure, VBA adjudicated 260,000 previously denied and new claims. Beyond these external factors, issues with the design and implementation of the compensation program have contributed to timeliness challenges. For example, the law requires the Department of Veterans Affairs (VA) to assist veterans in obtaining records that support their claim. However, VBA officials said that lengthy timeframes in obtaining military records—particularly for members of the National Guard and Reserve—and Social Security Administration (SSA) medical records impact VA's duty to assist, possibly delaying a decision on a veteran's disability claim. As a result, the evidence gathering phase of the claims process took an average of 157 days in 2011. Further, VBA's paper-based claims processing system involves multiple hand-offs, which can lead to misplaced and lost documents and can cause unnecessary time delays. Concerning timeliness of appeals, VBA regional offices have shifted resources away from appeals and toward claims in recent years, which has led to lengthy appeals timeframes."* (Highlights page)

## Selecting Audit Criteria

Each audit is unique due to the auditor's mandate, audit focus, audit objectives, risks identified while obtaining knowledge of business, and the way the auditee approaches the achievement of efficiency in the application process.

The following sections suggest criteria for auditing application processes categorized according to whether the audit emphasizes systems or results, and according to the seven management activities enabling efficiency as described in the Practice Guide.

### Sample Criteria with a Systems Emphasis

Criteria in **Table 5** are taken from the general criteria presented in the Practice Guide and are supplemented with criteria specific to the efficiency of the application process. (Additions to general criteria in the Practice Guide are shown in **Table 5** in italics.) Auditors may also choose to add criteria for the four support functions that contribute to the achievement of efficiency.

An appropriate set of criteria should be selected based on specific audit objectives. For example, if the audit objective is number 1 in **Table 3** (normative objective focusing on systems for achieving efficiency), criteria related to all seven management activities in **Table 5** would likely be relevant. However, if the audit objective is number 2 in **Table 3** (normative objective focusing on systems for measuring and reporting efficiency), criteria relating to a subset of management activities would likely be selected (for example, commitment and tone from the top, IT systems, performance monitoring and reporting, and continuous improvement and innovation). In this case, the remaining management activities (strategic planning, operational planning, and project and operations management) would be less relevant.

Similarly, for objective number 3 in **Table 3** (normative objective focusing on implementation of recognized efficiency improvement framework), the criteria would need to relate specifically to the selected framework and good practices for its implementation, and the systems criteria listed in **Table 5** would only play a minor role.

## Table 5 - Examples of Criteria for Audits of Efficiency of an Application Process with a Systems Emphasis

| Management Activity | Criteria for Audits with a Systems Emphasis |
|---|---|
| 1. Commitment and tone from the top | **Efficiency as a priority.** Senior management has emphasized that efficiency is a priority *for the application process* and that achieving it is a shared responsibility of all managers and staff.<br><br>**Clear expectations.** Senior management has clearly established and communicated expected results in terms of efficiency, complete with targets and indicators *for the application process*.<br><br>**Established baselines.** The organization has established clear baselines for the cost, |

| Management Activity | Criteria for Audits with a Systems Emphasis |
|---|---|
| | quality, and level of service of each of its main *application process* activities.<br><br>***Policies.*** *Clear guidance is provided in the operational procedures on the steps that must be taken to process an application or issue a licence and who has decision-making authority.*<br><br>***Risk management.*** *Risk management policies and procedures are fully documented and endorsed by the head of the organization.*<br><br>***Renewal period.*** *Efficiency was considered when the time period for periodic reapplication or renewal of licences was established.* |
| 2. Strategic planning | **Strategic planning.** The organization has a strategic planning process that identifies organizational inefficiencies and prioritizes efficiency improvement initiatives *for the application process*.<br><br>**Risk assessment.** The organization has assessed the risks and potential consequences of maintaining *application process* operations identified as inefficient.<br><br>**Assessing opportunities.** The organization continually identifies and evaluates opportunities to improve efficiency *of the application process*.<br><br>***Program design.*** *Key program design features and related administrative processes are commensurate with the scale, nature, complexity, and risks involved in the application process.*<br><br>***Collaboration and partnerships.*** *Effective consultation and a constructive and cooperative relationship between the administrators, program beneficiaries, and other relevant stakeholders contribute to achieving more efficient, effective, and equitable administration of the program.*<br><br>***Risk-smart culture.*** *The organization should have the capacity to assess risks and act on opportunities to innovate, to simplify the application process, and to improve performance.* |

| Management Activity | Criteria for Audits with a Systems Emphasis |
|---|---|
| 3. Operational planning | **Operational planning.** The organization's systems and practices to allocate financial, human, and material resources to its *application process* projects and operations are designed to increase operational efficiency.<br><br>**Service levels.** The organization has adopted *application process* service level standards that are used by operational planners to identify, budget for, and allocate required inputs.<br><br>**Input costs.** The organization identifies and analyzes the input costs for all its major *application process* services and programs.<br><br>**Unit costs.** The organization calculates the unit cost of delivering its main *application process* services and tracks how the unit costs change over time.<br><br>**Cost variation.** The organization has a clear understanding of how costs change in response to changing levels of *application process* activity.<br><br>**Comparable financial information.** The organization continually compiles relevant financial information *on the application-processing and licensing functions* and produces information that is comparable over time.<br><br>**Personnel allocation.** The organization's systems and practices to allocate its personnel to its various *application process* services or business units are designed to increase efficiency.<br><br>***Allocation.*** *Human resources are allocated based on priority to the most important application process risk areas.*<br><br>**Qualified personnel.** *Application process* operations are designed and carried out by qualified personnel with clear roles and responsibilities.<br><br>**Accountability.** Roles, responsibilities, authority, and accountability for efficiency matters *in the application process* are clearly defined, attributed, and communicated. |
| 4. Project and operations management | **Due regard to efficiency.** The organization's project and operations management controls, operational systems, and work processes demonstrate due regard to efficiency.<br><br>**Operating systems and procedures**. The organization's service delivery operations are designed and carried out using efficient systems, processes, and procedures. |

| Management Activity | Criteria for Audits with a Systems Emphasis |
|---|---|
| | **Utilization of production capacity.** The organization optimizes the available production capacity, facilities, equipment, and employees to produce targeted volumes of goods and services.<br><br>***Guidance for applicants.*** *Clear and comprehensive guidance is provided to assist applicants in preparing and submitting quality applications.*<br><br>***Application form design.***<br><br>▪ *The application form design directs the applicant to supply required information.*<br>▪ *The information obtained provides sufficient, reliable evidence to determine whether the applicant satisfies eligibility criteria set out in the program guidelines or legislation.*<br>▪ *Applications comply with security and privacy requirements.*<br><br>***Timely decisions.*** *Decisions on an entity's (or individual's) application or licence are made in a timely manner and communicated promptly to the applicant.*<br><br>***Appeal process.*** *There are mechanisms to facilitate timely discussion, and where possible resolution, of a disagreement regarding a decision.* |
| 5. Information technology (IT) systems | **IT systems.** The organization periodically assesses opportunities to use IT technologies to improve the efficiency of its activities and services.<br><br>***Information.*** *The IT system provides appropriate information to decision makers, at the right time and at a reasonable cost to the organization, so that application or licensing decisions can be made efficiently.*<br><br>***Documentation policies.*** *Guidance is provided to decision makers on the information that must be compiled, retained, and stored in support of an application or licensing decision.*<br><br>***Information retrieval.*** *Guidance is provided on how to prepare and assemble documentation so that, in the event of an enquiry about a decision, information retrieval costs are minimized.* |
| 6. Performance monitoring and reporting | **Performance monitoring.** The organization continually monitors the performance of its main activities and services using reliable indicators of efficiency.<br><br>**Quality and level of service monitoring.** The organization continually monitors the |

| Management Activity | Criteria for Audits with a Systems Emphasis |
|---|---|
| | quality and level of service achieved for each of the main *application process* services it delivers.<br><br>**Benchmarking.**<br><br>▪ The organization regularly benchmarks the main *application process* services it delivers in order to assess their relative efficiency and identify areas for improvement.<br>▪ *The entity uses comparative data from similar application processes to understand the likely range of costs and areas of focus for obtaining greater value for money.*<br><br>**Reporting on efficiency initiatives.** The organization periodically reports on progress against its efficiency objectives and initiatives.<br><br>▪ The reports include relevant, timely, reliable, and complete information on efficiency achievements.<br>▪ The reports include information on the efficiency gains that have been achieved from individual projects and on how these gains have improved the services delivered by the organization.<br><br>**Reporting efficiency savings.** In reporting efficiency savings, the organization:<br><br>▪ Reports consistently over time, using valid and reliable measures and indicators.<br>▪ Compares current values against baseline data.<br>▪ Explains how efficiency savings are affecting cost, quality, and level of service, to show the full impact of changes.<br>▪ Is transparent about the upfront investments and recurrent costs incurred in delivering efficiency. |
| 7. Continuous improvement and innovation | **Improving existing methods of operations.** The organization continually assesses the feasibility of streamlining its systems and procedures, optimizing the allocation of its resources, and eliminating duplication and waste.<br><br>**Innovation.** The organization periodically identifies and assesses innovative ideas for improving the efficiency of its key activities and services.<br><br>**Service delivery alternatives.** The organization periodically identifies and assesses the merits of alternative service delivery methods and models that could increase its efficiency. |

| Management Activity | Criteria for Audits with a Systems Emphasis |
|---|---|
| | **Efficiency through collaboration.** The organization periodically assesses the merit and feasibility of increasing efficiency through new or improved collaborative arrangements (such as pooling of resources, removal of duplication, and use of shared services, *particularly with similar organizations within the government or public sector*).<br><br>**Continuous improvement process.** The organization has implemented a continuous improvement process to review and improve its service delivery systems and practices. |

**Source:** Many of these criteria were adapted from the Office of the Auditor General of Canada's *Auditing of Efficiency* (1995), the Northern Ireland Audit Office's *Improving Public Sector Efficiency: Good Practice Checklist for Public Bodies* (2010), the Australian National Audit Office's *Implementing Better Practice Grants Administration – Better Practice Guide* (2013), as well as from recent audits of efficiency.

### Sample Criteria with a Results Emphasis

If the objective for an audit of the efficiency of an application-processing or licensing function is focused on results, auditors should refer to the Practice Guide section on developing audit criteria for a results audit. The criteria listed for performance monitoring and reporting in **Table 5** for a systems audit are also relevant. **Table 6** provides examples of criteria for an audit with a results emphasis.

## Table 6 - Examples of Criteria for Audits of Efficiency of Application Processes with a Results Emphasis

| Criteria for Audits with a Results Emphasis |
|---|
| **1. Reliability and other qualitative characteristics of information.** The organization uses timely, relevant, reliable, and complete information to assess its efficiency. |
| **2. Choice of benchmarks.** The organization has selected relevant and reasonable benchmarks to assess its efficiency performance. |

| Criteria for Audits with a Results Emphasis |
| --- |
| **3. Performance meets targets or standards.** The organization meets the efficiency targets set out in its annual operational plan or recognized sectorial efficiency standards. Where performance is below expectations, the organization identifies the root causes underlying the sub-standard performance. |
| **4. Conclusions are supported by data.** The organization draws appropriate conclusions on its efficiency based on performance data and benchmarks, baselines, or performance targets. |
| **5. Reporting on efficiency initiatives.** The organization periodically reports on progress against its efficiency objectives and initiatives.<br>▪ The reports include information on the efficiency gains that have been achieved from individual projects and on how these gains have improved the application-processing and licensing services delivered by the organization. |
| **6. Reporting efficiency savings.** In reporting efficiency savings, the application-processing and licensing organization:<br>▪ Reports consistently over time, using valid and reliable measures and indicators.<br>▪ Compares current values against baseline data.<br>▪ Explains how efficiency savings are affecting cost, quality, and level of service, to show the full impact of changes.<br>▪ Is transparent about the upfront investments and recurrent costs incurred in delivering increased efficiency. |
| **7. Benchmarking process.**[2]<br>▪ Planning for the benchmarking process includes identification of appropriate benchmarking protocols.<br>▪ Benchmarking data is collected and analyzed according to the protocols.<br>▪ Performance gaps are identified.<br>▪ Benchmarking findings are communicated to senior management (and the public if appropriate).<br>▪ Targets are set for addressing identified gaps.<br>▪ Progress in achieving targets is monitored.<br>▪ There is a continuous improvement process for the benchmarking process itself. |

[2] Source: Business Process Improvement Resource, 2008, *Benchmarking*.

# Conducting the Examination Phase

## Selecting Audit Procedures

The challenge in this phase of the audit process is to ensure that audit procedures are robust enough to enable auditors to determine whether the audit criteria are met and to conclude on the audit objectives. Also, auditors should be selecting audit procedures to increase audit impact. Each audit is unique and there is no substitute for professional judgment when making key decisions on audit procedures.

**Table 7** includes examples of audit procedures that could be used to audit the efficiency of application processes. Note that some procedures are applicable only to audits with a systems or results emphasis, while others are applicable to both categories.

### Table 7 - Sample Audit Procedures for Auditing Efficiency of Application Processes

| Audit Emphasis | Audit Procedure | Related Management Activity (per the Practice Guide) |
|---|---|---|
| Systems or results | **Performance measures and targets**<br><br>Review reported results to determine if there are indications of inefficiency. Compare with benchmarks or standards. | Performance monitoring and reporting |
| Systems or results | **Data analysis and benchmarking**<br><br>▪ **Timelines** – Analyze information related to the time taken to process a sample of applications on a step-by-step basis. Were service standards and performance expectations met for each phase of the process? Are there any steps in the process that are taking longer than they should?<br>▪ **Historical trends** – Review history to determine trends in number of licences processed, timelines, and so on.<br>▪ **Costs** – Determine the average cost of processing a licence or application. How does it compare with management expectations? Benchmark with similar application and licensing functions. Calculate cost savings if all processing met benchmarks or management expectations.<br>▪ **Access and capacity** – Compare the volume of | Commitment and tone from the top, operational planning, project and operations management, performance monitoring and reporting |

| Audit Emphasis | Audit Procedure | Related Management Activity (per the Practice Guide) |
|---|---|---|
| | transactions with system capacity. Is the capacity appropriate for the volume of transactions? Determine whether there are backlogs awaiting processing at any point in the system. What constraints are causing backlogs? Is there indication of excess capacity? (For example, are there call centre or other program staff with significant free time?) Have options for using the excess capacity been explored? | |
| Systems or results | **Potential for automation or system improvements**<br>▪ **Perform walkthroughs of the system** – The goal is to ensure that auditors understand the systems, interfaces, and manual processes. Are there indications that the systems need to be improved? Are there cost-effective improvements that should be made?<br>▪ **Look for process inefficiencies** – Are there indications of duplication? For example, information that is entered at the beginning of the process should not be re-entered at a later stage. Are there indicators of other process or procedural inefficiencies (such as unnecessary process steps)?<br>▪ **Evaluate potential for online services** – Are services provided online? If not, has this option been explored? | Project and operations management, information technology (IT) systems, continuous improvement and innovation |
| Systems or results | **Verification processes for information on applications**<br>▪ Is the approach risk-based?<br>▪ How much time is spent on verification procedures?<br>▪ Determine the ratio of findings to information verified. Is there indication that verification is useful in reducing program risk?<br>▪ Are there more efficient ways of verifying information? For example, could some information | Strategic planning, project and operations management, information technology (IT) systems, continuous improvement and innovation |

| Audit Emphasis | Audit Procedure | Related Management Activity (per the Practice Guide) |
|---|---|---|
| | be verified through data-sharing agreements with other levels of government? Has this option been explored? | |
| Systems | **Incomplete applications**<br><br>Determine the number or percentage of incomplete applications and the process to achieve completion. If possible, quantify the time and costs to deal with incomplete filings. Determine whether there is anything that should be done (such as clarifying instructions for applicants) to reduce the number of incomplete filings. | Strategic planning, project and operations management, performance monitoring and reporting |
| Systems | **Staff training**<br><br>Interview a sample of application-processing and licensing staff to determine approach to training. Review policies and training records. Is there indication of insufficient training or that training does not promote efficiency? | Operational planning |
| Systems or results | **File documentation**<br><br>Review sample of application and licensing files to determine whether policies and standards are followed. Is documentation well-organized and easily accessible? Are there feasible ways of making the documentation process more efficient (that is, using less costly options to maintain the same quality of output such as scanned documents as opposed to paper files)? | Project and operations management, IT systems, continuous improvement and innovation |
| Systems or results | **Administrative overhead**<br><br>Benchmark administration costs with those of similar application-processing and licensing functions. Administration costs could include administration staff, office space, and other components of overhead. Calculate the savings that would result if performance | Operational planning, project and operations management, performance monitoring and reporting |

| Audit Emphasis | Audit Procedure | Related Management Activity (per the Practice Guide) |
|---|---|---|
| | met benchmarks. | |
| Systems or results | **Potential innovations to increase efficiency**<br>▪ Conduct research on options, especially shared services, and discuss feasibility. If the government has public service centres, access centres, or similar one-stop shopping models for government services, determine whether the function being audited is included and, if not, why not.<br>▪ Conduct research to determine whether there are ways to automate processes – for example, electronic document submission, capture and storage; electronic application submission or auto-adjudication mechanisms for defined low-risk applicants. | Performance monitoring and reporting, continuous improvement and innovation |

## Considerations Relating to Reliance on Information Produced by the Auditee

During the examination phase, the question of whether it is appropriate to rely on information produced by an entity's management systems will likely arise. This is especially true for audits that emphasize the results of the application process, or an entity's performance monitoring and reporting systems.

In order to rely on information produced by an entity's management, auditing standards require auditors to conduct sufficient, appropriate audit procedures to reduce the risk that information produced by management is incomplete or inaccurate. These audit procedures may include reviews of internal controls and systems, analytical procedures, and/or reliance on the work of other auditors or specialists. The requirement to audit management information systems and reports may consume significant audit resources. Auditors need to thoroughly plan and conduct procedures to support a conclusion that the risk of relying on the information produced by an entity's management is low.

## Reporting Audit Results

Reporting the results of an audit of the efficiency of application processing and licensing involves the same considerations as reporting for any other performance audit. The audit report should be clearly written to avoid misunderstandings and maximize impact. As indicated in the Practice Guide, quantification and use of graphics and charts are encouraged because these techniques capture the reader's attention and enhance understanding. Since process time is especially relevant for application-processing or licensing functions, auditors should refer to the discussion of this topic in the Practice Guide.

In an efficiency audit of application processing and licensing, it would be useful for the audit report to include estimates of cost savings, increases in the number of applications or licences processed, or decreases in service wait times that could be achieved through efficiency improvements. As indicated in the Practice Guide, a subject matter expert may be useful in validating cost estimates before they are published.

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