

OPEGA Preliminary Research – Menu of Procedures

Purpose of Preliminary Research:

- ❖ To gain a general understanding of a program/activity;
- ❖ To identify potential areas of concern and preliminary exceptions for further review; and
- ❖ To identify data sources.

Topic Area – Areas of Existing or Prior Concern

Procedures or steps

- Obtain input from Government Oversight Committee members
- Obtain input from members of relevant Joint Standing Committee(s)
- Obtain input from OPLA and OFPR analysts
- Review any relevant media reports
- Obtain input from key personnel with information
- Obtain input from auditees'
- Identify and review audit reports or studies, including from other states and the federal government (such as the Government Accounting Office)
- Review related findings from any past audits (internal or external)
- Review reports from special studies or commissions

Topic Area – Mission and Purpose

Procedures or steps

- Determine mission and purpose of program/activity
- Identify existing goals and objectives
- Identify target populations/entities served
- Identify output products or services being delivered or performed
- Obtain and review existing performance or accomplishment measures/metrics
- Review relevant state legislative reports (OPLA, OFPR, presentations to committees)
- Review relevant state executive department reports

Topic Area – Operating Methods and Controls

Procedures or steps

- Obtain and review or develop relevant organizational charts
- Obtain listing of key employees with titles and contact information
- Review managing agency's public communications
- Identify and document key operational processes
- Obtain or develop relevant workflow charts
- Obtain and review relevant policies and procedures
- Obtain and review ethics or employee code of conduct policies

- Determine general state of control environment (tone at the top, the “management controlling” process)
- Review legislative or executive branch reports
- Identify funding sources and any expected changes in funding sources
- Prepare year-by-year tabulations of funding sources – from appropriations and revenue generating sources and identify trends
- Determine and document the budget process
- Determine and document accounting processes/practices
- Determine relevant current legislative budget – appropriations/allocations
- Determine any borrowing authority, limitations on financing or spending – how much can be spent on what
- Analyze expenditures over time and by categories (activity and function - cost categories such as operations vs. capital investment, resource type such as personnel, supplies, energy, space, equipment, technology)
- Determine any existing liabilities for commitments being paid at a future date
- Determine any contingencies that might have to be paid on defaults, loans or lawsuits
- Determine the types, amount, cost, and location of major assets
- Determine staffing levels, degree of turnover and relevant trends over time
- Determine unit prices of major resources (including human resources/head count)
- Determine unit costs for outputs

Topic Area – Laws and Regulations

Procedures or steps

- Review statutes, rules and policies relevant to program or entity managing the program
- Identify and document relevant compliance and reporting requirements from funding sources and others
- Identify any recent or anticipated changes to relevant laws and regulations (federal or state)
- Obtain or perform a legislative history

Topic Area- Information Systems

Procedures or steps

- Identify automated information systems in use – what types of management reports do they generate and what types of data is stored that could be queried
- Determine entity’s record keeping system with respect to the subject of the review including documents prepared and processed as a part of normal operations – determine how documents and records are prepared, where they are located and general reliability of data

Topic Area – Comparison Data and Information

Procedures or steps

- Identify relevant and readily accessible sources of data at federal and state level that could be used in comparing Maine to others for the subject of the review
- Identify sources of best practice information or models relevant to subject of the review.