PPHA 33670 – Government Performance Assessment

Harris School of Public Policy • The University of Chicago

Spring 2025 Quarter

Instructor: Chad J. Williams, chadwilliams@uchicago.edu

> **NOTE**: *The opinions and views expressed during this course are the instructor's own and do not necessarily reflect the institutional views of the U.S. Government Accountability Office (GAO).*

Teaching Assistant: Haley Klosky, klosky@chicagobooth.edu

Time: Thursdays, 5:00 – 7:50pm (in-person only, note that sessions will **not** be recorded)

Location: Keller Center, KELL0010

Office hours: Mondays from 4:00 – 5:00pm (via Zoom only)

Course Description

This course provides an understanding of the principles and practices involved in evaluating public sector institutions, equipping students with knowledge and tools critical to organizational performance and accountability efforts. The class will examine the critical planning and design stages of an evaluation, exploring the trade-offs encountered in the work to determine the researchable questions, scope, and methodologies to ensure the best use of resources. Discussion will include the assessment of the sufficiency evidence against explicit criteria, as well as the importance of independence, objectivity, and the ethical considerations of conducting this work from inside and outside of an organization. Students will engage in classroom discussion, prepare assessments relevant to real world policy issues, and present on the benefits and limitations of their planning.

Student Expectations, Assignments, and Grading

Expectations & Accommodations

The class will meet once weekly for a 3-hour seminar. All students are expected to come to class fully prepared to discuss all the readings—at one point in the quarter—all students will be asked to be prepared to help introduce the assigned readings and themes to begin class discussion.

The instructor will be available for regular office hours on Mondays from 4:00 to 5:00pm via Zoom. Individuals and small groups are equally welcome and encouraged to schedule time.

This syllabus will inevitably be subject to minor changes to respond to feedback as this new course progresses. In no event will you have less than a week's notice to any change in the syllabus (including modifications to reading assignments).

Please do not hesitate to contact the instructor with questions about disability accommodations or for support in accessing other university-wide resources.

Grading

Grading will be based equally on two factors: (1) classroom and group participation (50 percent) and (2) completion of a series of assignments (50 percent).

The classroom and group participation portion (40 percent) will be determined based upon:

1.   attending each week's session in its entirety (10 percent);
2.   making thoughtful contributions to class discussion, based on instructor and teaching assistant's assessment (10 percent);
3.   presenting—as part of a small group—the key lessons of the assigned readings (via slides or verbal discussion) for one week's session during the quarter (10 percent); and
4.   working well with others during all stages of the group project, based on your team members' anonymous assessments of your contributions at the end of the course (10 percent).

The completion of a series of assignments portion (60 percent) will be determined based upon:

1.   Project proposal and design matrix (week four/week six): 25%
2.   Draft outline with potential recommendations (due week eight): 15%
3.   Final paper (due finals week): 20%

The project will involve planning an evaluation of a public program or law—to be chosen by the students in each group—and result in a 3 to 5 page summary report due during finals week. Completion of this policy analysis report—which will be written in memo format with headings, subheadings, supporting bullets, and figures (as necessary)—will be developed over three phases at times noted on the syllabus below, with two rounds of general review and feedback from the instructor (and TA). We will discuss the framework and requirements for the paper in Week Two.

Plagiarism

Plagiarism of any part of any assignment will result in a failing grade. Your basic rules of thumb should be to not place any text you did not write or prompt the writing of yourself into your paper without clearly referenced quotations, and to cite all your sources such that any reader could locate them without difficulty. If you have any doubts about what this means, talk to the instructor.

Use of Artificial Intelligence

Use of AI is permitted, but *must* be disclosed, including program used and inputs or query submitted. Use of AI does not change the plagiarism rules and the obligation to correctly cite all sources accurately.

Readings

There will be no purchases required for this course, as all readings will be available online or posted in PDF format on the Canvas site.

Plan for Readings, Topics to be Covered, and Timeline of Assignments

Week 1 (March 27): Introductions & Purpose of this Course

Pre-reading:

1.   GAO (Staats, 1979) "*Who is Accountable? To Whom? For What? How?*" (LINK)
2.   INTOSAI Development Initiative, *Performance Audit: ISSAI Implementation Handbook* (LINK), PDF p15-26
3.   AFROSAI, *Template Performance Audit Manual*, November 2016 (LINK), PDF p16

- Hour One: Instructor discussion of course origin, pre-readings, and PowerPoint slides
- Hour Two: Finish PowerPoint slides and walk through assignments and expectations
- Hour Three: Student introductions and discussion of what we want to get out of this

Other links for students to review if they want more information:

- GAO 'Yellow Book' (LINK)
- Collection of relevant GAO products (LINK)

Week 2 (April 3): Goals of Planning & Types of Objectives

Pre-reading:

1. INTOSAI Development Initiative, *Performance Audit: ISSAI Implementation Handbook* (LINK), PDF p65-70, 76-77, 82-86 (p86 = approaches); 87-88 (p88 = question types)

2. AFROSAI, *Template Performance Audit Manual*, November 2016 (LINK), PDF p76-77

3. '*What is the Purpose of a Performance Audit?*' YouTube.com (LINK)

- Hour One: Student pre-reading presentation; instructor walks through PowerPoint slides
- Hour Two: Continue PowerPoint slides; conduct 'developing questions' breakout exercise
- Hour Three: Discuss outcomes of breakout exercise, take first look at design matrix (PDF p104-106 of INTOSAI Handbook), and discuss how to start teams' group project work

> **TO DO: Consider (1) Team Members with Whom You Will Work on for Remainder of Quarter, and (2) Topic Area Upon Which Your Assignments Will Focus Upon**

Week 3 (April 10): Criteria, Methodology Options, and Limitations

Pre-reading:

1. INTOSAI Development Initiative, *Performance Audit: ISSAI Implementation Handbook* (LINK), PDF p78, PDF p91-92 (scope), PDF p73-74 + 92-96 (criteria), PDF p96-99, 111-115, 118, 137, 147 (evidence gathering), PDF p69-82 (data collection approaches), p100-102 (limitations); and PDF p104-106 (design matrix)

2. INTOSAI, *GUID3910: Central Concepts for Performance Auditing* (LINK), PDF p26-28

3. AFROSAI, *Template Performance Audit Manual*, November 2016 (LINK), PDF p83-86

- Hour One: Student pre-reading presentation; instructor walks through PowerPoint slides
- Hour Two: Continue PowerPoint slides; conduct 'design matrix' breakout exercise
- Hour Three: Discuss outcomes of breakout exercise and how to apply to assignments

> **TO DO: Finalize (1) Team Members with Whom You Will Work on for Remainder of Quarter, and (2) Topic Area Upon Which Your Assignments Will Focus Upon**

Week 4 (April 17): Continuing to Design Your Assessment

Pre-reading:

1. INTOSAI Development Initiative, *Performance Audit: ISSAI Implementation Handbook* (LINK), PDF p104-106

2. GAO, Designing Evaluations – 2012 Revision (LINK), PDF p10-11

3. Department of State, Evaluation Design Matrix (LINK), PDF p1-7 (PDF p3 = 'hints')

- <u>Hour One</u>: Student pre-reading presentation; instructor walks through PowerPoint slides
- <u>Hour Two</u>: Discussion of challenges teams are facing as they prepare their design matrix
- <u>Hour Three</u>: Instructor presents varying examples of design matrixes for discussion

> <u>DUE</u>: **Teams' Proposed Design (in "Design Matrix" format) @ 5:00pm CT Next Day (4/18)**

Week 5 (April 24): Finalizing Design & Preparing to Analyze Findings

<u>Pre-reading</u>:

1. Vermont Office of the Auditor of Accounts, *Professional Standards Manual – version 3.3* (LINK), PDF p154-155

2. AFROSAI, *Template Performance Audit Manual*, November 2016 (LINK), PDF p89-93

3. GAO, *Government Auditing Standards – 2024 Revision* (LINK), PDF p148-151

- <u>Hour One</u>: Student pre-reading presentation; instructor walks through PowerPoint slides
- <u>Hour Two</u>: Breakout into teams to discuss instructor feedback and pose questions
- <u>Hour Three</u>: Full class reassembles to discuss feedback, prepare to enter analysis phase

> <u>TO RECEIVE</u>: **Instructor to Provide Feedback on Each Group's Proposed Design Matrix, the Finalized Version of Which Will Need to be Completed by Next Week**

Week 6 (May 1): Introduction to the 'Four Elements of a Finding'

<u>Pre-reading</u>:

1. Yellowbook-CPE.com, *The Elements of an Audit Finding* (LINK)

2. INTOSAI Development Initiative, *Performance Audit: ISSAI Implementation Handbook* (LINK), PDF p148-153, 157-162

- <u>Hour One</u>: Student pre-reading presentation; instructor walks through PowerPoint slides
- <u>Hour Two</u>: Continue PowerPoint slides; conduct 'four elements' breakout exercise
- <u>Hour Three</u>: Discussion of breakout exercise and teams' design matrix finalization

<u>Other links for students to review if they want more information</u>:
1. Gaudini, Michael; *Auditor's Paradise: Coolio's Elements of an Audit Finding* (LINK)

> <u>DUE</u>: **Finalized Design Matrix @ 5:00pm CT Next Day (5/2)**

Week 7 (May 8): The Four Elements & Crafting Recommendations

1. Institute of Internal Auditors, *Audit Report Writing Toolkit* (LINK), PDF p7-9

2. INTOSAI Development Initiative, *Performance Audit: ISSAI Implementation Handbook* (LINK), PDF p165-171 (drafting a report)

- <u>Hour One</u>: Student pre-reading presentation; discussion of feedback on final matrixes
- <u>Hour Two</u>: Instructor presentation of how public reports depict the four elements in writing
- <u>Hour Three</u>: Discussion of how to organize team-specific findings to begin drafting

> <u>**TO RECEIVE**</u>: **Instructor to Provide (1) Feedback on Each Group's Final Design Matrix, and (2) Hypothetical 'Findings' to be Used to Draft Final Paper Assignments (see below)**

Week 8 (May 15): Additional Recommendation Considerations & Summarizing Findings

1. GAO, *Examples of Findings from Governmental Audits* (LINK)

2. University of Minnesota, *Common Recommendations for Common Audit Findings* (LINK)

3. (REVISIT PROCESS): INTOSAI Development Initiative, *Performance Audit: ISSAI Implementation Handbook* (LINK), PDF p62-62

- <u>Hour One</u>: Student pre-reading presentation; instructor walks through PowerPoint slides
- <u>Hour Two</u>: Breakout into teams to discuss progress on outline and pose questions
- <u>Hour Three</u>: Instructor presents examples of recommendation structure for discussion

> <u>**DUE**</u>: **Draft Report Outline for Instructor Feedback @ 5:00pm CT Next Day (5/16)**

Week 9 (May 22): Discussion of Final Projects & Course Wrap-Up

1. INTOSAI, *GUID3910*: *Central Concepts for Performance Auditing* (LINK), PDF p31-41, 61-66

2. INTOSAI Journal, *Letter from the Chair of INTOSAI – The Strategic Importance of Foresight for the Work of Supreme Audit Institutions* (LINK)

3. Governing.com, *The Impact That Government Auditing Could Have (and Doesn't)* (LINK)

- <u>Hour One</u>: Student pre-reading presentation; instructor walks through PowerPoint slides

- <u>Hour Two</u>: Instructor to present case study scenarios of management commitment, relationships with stakeholders, and professional competence & skepticism

- <u>Hour Three</u>: Group discussion of course's takeaways and how they can use in future

> <u>**TO RECEIVE**</u>: **Instructor to Provide Feedback on Each Group's Draft Report Outline**

Finals Week (May 28): Completion of Final Report

> **DUE: Final Paper (with Recommendation(s)) @ 5:00pm CT Last Day of Next Week (5/28)**