



TDOT Internal Audit

How to Conduct a Performance Audit

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1 INTRODUCTION

This *"How to Conduct a Performance Audit Guide"* is designed to help the TDOT's Government Accountability Professionals (GAP) understand the process for conducting performance audit engagements. For specific guidance on quality standards, project management, and specific audit guidance auditors must refer to the *"TDOT Internal Audit Policies, Procedures, and Audit Guide"*.

1.1 What is Performance Auditing?

Government performance auditing is an offshoot of operational auditing that focuses on improving how governments provide programs and services. According to Government Auditing Standards (GAS), *"Performance audits are defined as audits that provide findings or conclusions based on an evaluation of sufficient, appropriate evidence against criteria"* (GAS, 2.10).

Performance auditing is slightly more complex than a pure financial and a pure compliance audit engagement. Because it encompasses the operations, performance audits tend to take a broader look at a division, an operation, a process, or even a transaction. Performance audits provide objective analysis to assist management in improving operational performance, reducing costs, and facilitating informed decision-making.

Performance audit objectives can vary, but the goal is to assess program effectiveness, economy, and efficiency; ensuring the presence of internal controls; compliance with laws, policies, and regulations; and prospective analyses. Performance audits may have more than one overall objective (GAS A2.02)



2 STANDARDS

To guide auditors in performing the work, we follow guidance provided by standard-setting bodies such as the Government Accountability Office (GAO), the American Institute of Certified Public Accountants (AICPA), and others. These professional standards **do not necessarily** dictate how we conduct the audit; but they do set quality expectations, for which to judge our performance of the audit engagement. Standards are principle-focused and provide a framework for performing high-quality audit work. Three distinct demarcations govern a performance audit engagement, the (a) planning phase, (b) fieldwork, and the (c) reporting phase. We mark the end of each phase by a tangible work product, namely, (a) the planning memorandum, (b) observation sheets, and (c) the draft and final reports respectively.

2.1 Authoritative Standard

The Office of the Internal Audit adheres to Government Auditing Standards (GAS), sometimes referred to as the Yellow Book or GAGAS, as promulgated by the Comptroller General of the United States' Government Accountability Office, Washington, D.C.

- We conduct audit and attestation engagements in accordance with all applicable GAS standards.
- For all audit and attest work undertaken by IA, auditors shall follow all applicable GAGAS requirements and cite the extent of compliance with those requirements in the audit report.
- We will conduct Non-audit projects in accordance with appropriate standards, based on the needs of the engagement. When conducting nonaudit engagements, our reports will not reference compliance to GAGAS.

2.2 Supplementary Standards

The Yellow Book allows the IA to use other professional standards issued by other authoritative bodies in conjunction with GAGAS such as:

- The AICPA for financial audits and attestations (GAS 2.20 a).
- The IIA for performance audits (GAS 2.21 a).
- The ISACA for information technology engagements (GAS 2.21 e).

Supplementary standards will be utilized whenever the performance audit engagement necessitated its use. A Modified or Unmodified GAGAS compliance statement will be included in the final report as applicable (GAS 2.24).

3 FOREWORD and OVERVIEW

“Auditing is auditing is auditing”

This section of the manual provides a **big picture** view of the entire audit process. This manual is designed to allow the auditor to gain confidence to take on any audit assignment. An audit is an audit is an audit and they all work the same way; no matter where you are and what industry you are in. All audits go through the same basic steps. However, depending on the engagement, the sequential order may differ.

What differs between types of audits?

Audit engagements differ only in three elements:

- **Subject Matter** – what you will be auditing
- **Criteria** – what you will be using to evaluate the subject matter against
- **Standards** – What standards are applicable to the engagement (AICPA, GAGAS, or IPPF)

Example of Differences

	FINANCIAL	COMPLIANCE	PERFORMANCE/ OPERATIONAL
SUBJECT MATTER	Financial Statements	Grants	????
CRITERIA	GAAP	Grant Requirements	????
STANDARD(S)	AICPA or GAGAS	AICPA, GAGAS, or IPPF	GAGAS or IPPF

Auditing is NOT linear

It is true that for all audits, the plans, objectives, and procedures may change because auditing is a dynamic process. However, for the purpose of teaching the audit process, auditing has to be shown as a linear activity divided into phases. For

example, in the stepwise illustration of the audit process below, observations or findings are listed at or near the end but in reality observations can appear at any point of the process. It is the job of the auditor to obtain sufficient evidence to substantiate the observations. Therefore, observations are developed as the audit progresses.

Which of the auditing standards dictate the order of audit activities?

Unbelievable but true, GAGAS and the IPPF do not provide guidance on the ordered steps to conduct an audit. The only standard-setting body that does this is the AICPA, and their guidance is in the form of a “conceptual framework”. The conceptual framework is actually a risk assessment process and is decision-making model; it is comprised of:

- 1. Gaining an understanding of the subject**
- 2. Assessing risks**
- 3. Responding**

For specific language on the standards, see AICPA AU-C 315 “Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement”.

Audit Planning Steps:



Sensitivity, Centrality, and Materiality

4 GETTING STARTED – PLANNING

4.1 Receive the Audit Assignment

Once the auditor receives the audit assignment, the planning phase is underway. Planning is the most critical part of an audit engagement. A well thought out and planned engagement is the key to audit efficiency. Planning begins with acquiring a knowledge of the audited entity and their essential operations; delineating the scope of work; setting broad objectives that will be specifically defined at the conclusion of the audit survey; assessing inherent risks and their corresponding controls (and the resulting residual risks); developing the testing approach or methodology to meet the audit objectives; allocation of audit resources; and the anticipation of problems and making required adjustments.

The overall objectives of the audit planning phase are (1) to gain an understanding of the auditee, (2) understand the organization's control environment, and (3) to prepare a functional and effective work program that will be utilized during fieldwork.

All members of the audit team must understand the auditee, the audit scope, and their role in the audit.

Set Broad Audit Objectives

Broad objectives are generated several ways. Usually, the broad objectives are determined by the results of enterprise-wide risk assessments, persistent audit issues in one area, management requests, or emerging issues.

Audit management initiates the broad audit as delineated within the annual audit plan. The audit manager and the in-charge auditor discuss these broad objectives to the auditee at the entrance conference.

Setting the Scope of the Audit

The scope of the audit is also a predetermined activity determined by audit management. Similar to the broad objectives, the Principal Auditor and the in-charge auditor discuss these with the auditee at the entrance conference.

Entrance Conference

After the auditee receives the audit notification (sent by the Audit Director or the Principal Auditor through email), a formal entrance conference is arranged. The Principal Auditor will arrange the date and location of the entrance conference and will normally request that the Division Director and/or Deputy be in attendance as

well as other key individuals. Auditors use this meeting to solicit the support of the audit client and include an inquiry on the audit client's perception of the objectives, scope, and related risks for the project.

Deliverables:

- Entrance Conference Agenda
- Documentation of the Entrance Conference

4.2 Gathering Information about the Subject Matter

Information gathering begins before the formal entrance conference. This is the most fun that the auditor will have (!). Once the audit has been announced, the auditor proceeds to conduct research; review policies and procedures; conduct process walk-throughs and facility tours; interview staff and management; and even "googling".

WARNING!!!

This phase of the audit normally called **scoping** is highly immersive. It is important that the auditor stay focused to minimize waste of audit resources. Scoping should be limited to 10 percent of budgeted audit time.

Much of the formal planning activity focuses on understanding the auditee and their operations. In the course of conducting a performance audit, auditors need to obtain information regarding the auditee and answer the following questions:

- ***What rules, regulations, policies, and procedures govern the activities of the auditee?***

To obtain the answers, the auditor must conduct research and inquiries. Ask the auditee if there are specific regulations that they must abide by; conduct research on specific statutes and rules. Review the current statutory authority, duties, responsibilities, and functions of the entity. You may also obtain information from other state DOTs, federal and state oversight bodies, or industry information.

- ***Gain an understanding of the auditee's financial flow of resources***

Auditors should understand the financial inflows and outflows of resources by the auditee. Do they have revenues? What are the sources? In what form is this received? What is their budget? What are their actual expenses? Who are involved in the process? Conduct interviews and map the process.

- ***What unique computer systems does the auditee utilize?***

A large part of understanding an operation is getting to know activity-specific computer applications. What does the application do for the entity? What type of

data do they keep? Who is responsible for the computer information? Who may have access to the information? Who or what determines the level of access to the system. At the conclusion of the inquiry, we want to know what computer data the auditee maintains and determine the reliability of computer generated data for audit purposes (e.g. whether such data will be used merely for background/supporting information or whether it will be used as the basis for a conclusion/result).

- **What key activities does the auditee perform?**

It is critical that auditors identify the key activities performed by the division and obtain an understanding of the process flows. Some divisions will have several functions (ex. Finance would have AR, AP, Payroll, Budgeting, etc.). Auditors will need to understand these operational activities pertinent or relevant to the audit objectives. Process mapping can be conducted by a thorough walkthrough and documenting the workflow process using flowcharting software or narratives. After completing the documentation, provide a copy to the auditee, and have it reviewed for accuracy and confirmation of the information.

Deliverables:

- Information Survey Documentation
- Interview Documentations
- Process Mapping Documentation (Visio or Narrative)
- Computer Application Systems Documentation
- Fraud Roundtable Documentation

4.3 Determine the Criteria

At this point in the engagement, it is necessary for the auditor to define the criteria and conclude or opine that the subject matter meets criteria. This is really the entire job in a nutshell. Criteria are best when:

- It comes from an objective third party
- It is agreed-upon by the auditor and the auditee
- It is free of subjective interpretation
- It comes from an authority on the subject matter

WARNING!!!

Auditors should try to refrain from using **good or prudent business practices** as the sole criteria unless it was initially agreed-upon by both parties. Why? Because using **prudent business practice** can be very subjective (“I know better than you”), condescending (“you are not doing a good job”), and even insulting (“everyone else does it, why aren’t you?”). To most auditees, an auditor’s subjective opinion means

Jack squat. Prudent business practice criteria should only be used on a supplementary basis.

Deliverables:

- Specific criteria to evaluate the subject matter against (will be delineated in the planning memo)

4.4 Risk Assessment and Internal Control Reviews

A risk assessment is the identification and analysis of relevant risks to achievement of objectives. The purpose of risk assessment is to focus audit work on important program elements or audit areas that may be at risk (“what can prevent the entity from meeting their own objectives?”). There are really two phases to the risk assessment (1) assessing the inherent risks, and (2) assessing the control risks.

Assessing inherent risks answers the “*who cares?*” question. Assessing the control risks answers the “*do they have controls about these items I care about?*” question. The auditor assesses inherent risks first (“decide if we care”) and evaluates controls second.

WARNING!!!

Auditors must note that although the risk assessment is completed during the initial planning phase, it is a dynamic process that can be, or is, updated throughout the audit process as needed.

Identifying risks and vulnerabilities enables the audit team to determine appropriate issues for audit and maximize effectiveness. There should be no preconception of the adequacy of existing procedures and controls. In order to document the risks identified during the planning phase, a Risk Register is completed.

The Risk Register summarizes and evaluates information that will be used to identify potential audit issues and develop audit programs. The Risk Register includes several elements from type of risk to mitigating controls. Some (not all) of the things that should be considered are:

- Which programs or activities are susceptible to fraud, waste, abuse, or mismanagement
- Where are the large dollar volume transactions taking place and what are the controls
- Has management expressed any concerns about specific programs or activities
- Areas or activities that have high inherent risks
- Prior audit observations
- Nature of transactions

- Level of internal controls
- Amount, extent, and type of oversight

Deliverables:

- Risk Register (Appendix E of P&P)

4.5 Refine and Define the Audit Objectives

At this point in the process, the auditor should have enough information to ascertain what is important and be able to refine and define the specific audit objectives. The specific audit objectives will be finite, testable, and definitive.

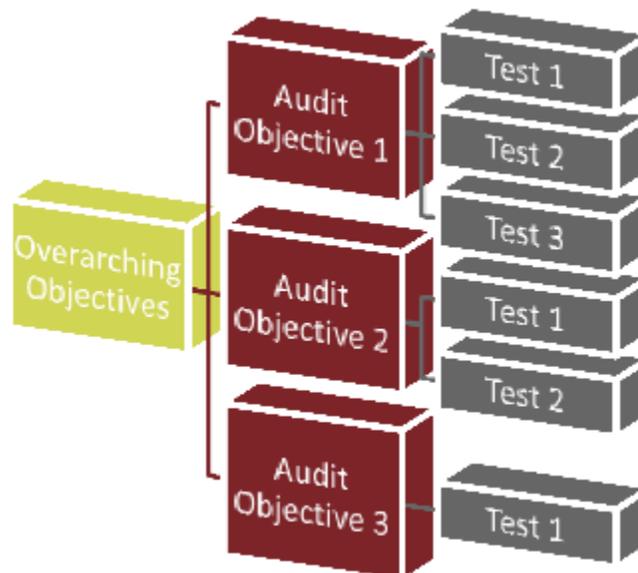
Example of a good audit objective: “Is TDOT receiving all revenues from oversized permits?”

Example of a not-so-good audit objective: “Do TDOT’s electronic warnings boards reduce impaired driving?”

Deliverables:

- Specific audit objectives (will be delineated in the planning memo)

Audit Objective Setting Hierarchy:



4.6 Select Testing Methodologies

This is the phase where the auditor selects the appropriate audit tests to answer the audit objective question. The methodology defines for the auditor (and the audit team) the answer to the question, **“how will I answer the audit objectives?”** for this engagement. The development of the audit program specifies the specific tasks and tests needed to answer the audit objective question. There are three types of tests commonly used by auditors:

- Substantive Tests or Tests of Details
- Test of Controls
- Dual Purpose Tests

Substantive tests provide assurance on risks “while the auditor is there” and control tests provide assurance on “will everything be in order when the auditor is away”. In most cases, to satisfy the sufficiency requirement, auditors do both types of tests. Note that methodologies have varying strengths and relevance depending on the audit objectives.

Deliverables:

- A plan to approach the audit objective question
- Specific audit program (will be delineated in the planning memo)
- An estimate of the time needed to complete the test work

4.7 Completing the Planning Phase

The conclusion of the planning phase is highlighted by the planning memorandum. The planning memorandum documents the essential background information and present key decisions about the objectives and scope. The planning memorandum will provide an audit plan for meeting the objectives of the audit.

A planning memorandum should be created by the auditor in-charge within 30% to 40% of the budgeted project time. The attachments for the Risk Register and the planning memorandum in the electronic working paper database will include the Principal Auditor and Audit Director as a reviewer. Approval should be obtained prior to beginning fieldwork.

After obtaining approvals of the audit plan, the auditor in-charge is responsible for entering the specific audit program steps (Steps D-Z) into the electronic working paper database.

Deliverables:

- Planning Memorandum

- Final Budget Request
- Specific Audit Objectives
- Specific data or information needs

WARNING!!!

Planning is critical to the end product, and I cannot stress this enough. Auditors cannot turn a bad plan into a great work product. However, a good plan WILL increase audit efficiency because it provides direction to prevent the auditor from pursuing irrelevant work, wasting audit resources, or just doing the wrong thing.

GAS 6.51 and 6.52 provides audit guidance in preparing the audit plan. It is suggested that the auditor review this section regularly to help ensure planning quality.

At this point of the activity, auditors should assess whether they are on-track. Even before fieldwork begins, the auditor should have the final product (the report) in mind. Because auditing is a self-directed activity, it is always a good practice for the auditor to constantly perform a self-assessment. Always ask the questions:

- *What am I doing?*
 - *Why am I doing this procedure?*
 - *Does the task I am performing help answer the audit objectives?*
 - *What will the report look like when I am done?*
 - *Is the available evidence likely to be sufficient and appropriate for the audit objectives?*
-

5 AUDIT FIELDWORK

Audit fieldwork is the process of gathering evidence, analyzing the evidence, and evaluating that evidence as directed by the approved Audit Procedures. Conclusions derived from the results of the audit tests performed, to address audit objectives, will form the basis for the audit opinion.

Based on the results of the audit planning, the auditor develops an Audit Program that consists of the audit objectives, scope, methodology, and related concerns. An audit program includes detailed audit steps, tasks, and procedures. We use audit programs to design tests and determine whether identified controls were properly designed and functioning as intended. The auditor wants to gain assurance that controls will prevent, eliminate, or minimize identified threats and that those controls are working as designed.

5.1 Specific Audit Program/Plan

After obtaining approvals of the audit plan (in the planning memorandum), the auditor in-charge is responsible for entering the specific audit program steps (Steps D-Z) into the manual or electronic working paper database.

The audit program guides the lead auditor and the audit staff through the necessary steps that will facilitate completion of audit fieldwork. In fieldwork, auditors obtain and analyze program data and information to determine if the identified controls are working as intended. This is accomplished by completing the audit steps identified in the audit program.

The objective of the fieldwork is to provide assurance when controls are in place and working as intended; to develop audit observations and put recommendations that enable the correction of an improper condition (control design or implementation); or to ascertain where the auditee can benefit from improved operational processes.

Deliverables:

- Specific Audit Program to address each audit objectives
 - Detailed audit steps
 - Testing protocol(s) – test of controls, test of details, or dual purpose tests
 - Sampling methodology
 - Defined exceptions
 - Criteria
 - Lead sheets and Test sheets
 - Supporting documentations

- Other tasks and procedures (as necessary)

5.2 Documentation

Throughout the course of the fieldwork, the auditor conducts objective tests, observations, variables testing, or attributes testing to answer the audit objective questions. Professional judgment is used to determine the sufficiency, relevance, competence, and reliability of the evidence. In some cases, multiple tests may have to be deployed to satisfy the audit objectives.

To ensure audit quality standards are met, the auditor documents all the activities associated with conducting this part of the engagement. The documentation should be sufficient to allow an experienced auditor, one that was not involved in the engagement, to understand from the documentation the nature, timing, extent, and results of the procedures performed, the evidence obtained, the source of the evidence, and the conclusions reached. This includes the evidence that supports the auditor's significant judgments and conclusions.

Deliverables:

- Fieldwork documentation of procedures and the record of work done.

WARNING!!!

Audit work is substantiated by the extent of documentation. The adage, "***if it was not documented, it did not happen***" is never more applicable than in the audit profession. Your documentation is testament of your professional work; it is in your best interest to do the best "documenting" that you can with every engagement.

Audit documentation is like a cat that has nine lives, or a zombie, and will be "resurrected" over and over. Audit leads or the Principal Auditor will conduct the first level reviews (dependent on project staffing) and the Audit Director will have final sign-off. Along the way, expect your work to be scrutinized, criticized, questioned, reassessed, and re-verified. This is the normal process flow for auditing and helps to ensure compliance with internal quality control and GAS requirements. Use these coaching events as learning opportunities to further enhance your own skills and develop your auditing acumen.

There is no such thing as an unquestioned work; get used to it.

To exemplify further the importance of documentation, other professionals will get an opportunity to review your work when we go through our peer review; they too will question your work.

5.3 Observation(s)

During the testing process or as a result of testing, significant issues may be identified or are made aware to the auditor (such as instances of non-compliance, financial misstatements, internal control deficiencies, inaccurate records, unsupported assertions, or even inability to meet program goals). TDOT Internal Audit classifies these issues as Observations.

However, before an observation becomes “official” in the audit records, the auditee is always informed of the anomaly and afforded an opportunity to explain, provide input, or provide additional substantiation to provide a reason for the noted exception. Once we have exhausted all avenues for explanation, yet all objective data still points to an irregularity, the issue then becomes a formal observation.

5.4 Elements of an Observation

There are four key elements of an audit observation and they include: (a) condition, (b) criteria, (c) cause, and (d) impact. Audit observations must include criteria to have a basis for determining that a problem does exist, a condition or situation that was observed, the effect or impact of the condition on the program or objectives, and the root cause of the problem (to the extent that it can be determined). Observations should result in recommendations that resolve the issue and are helpful to management.

Auditors are required to develop the elements of an observation to assist management of the audited entity, or oversight officials of the audited entity, to understand the need for corrective action. The four elements of a well-developed audit finding will include:

CONDITION	What was found?
CRITERIA	What standard applied? (Reference and detailed description of what should have been found)
CAUSE	Why did it happen? (be sure to get the “root” cause if possible)
RISK/IMPACT/EFFECT	What happened or could happen? Dollar value? Effect on service delivery?

Deliverables:

- Observation sheet(s)

5.5 Recommendation(s)

The auditor should recommend actions to correct deficiencies and other findings identified with the audit. Often, it is necessary to include a *statement of risk or potential exposures*, preferably in quantifiable terms, sufficient to answer the “**so what?**” question. Incorporating the risk statement enhances the validity of the observation and justifies the reason for reporting the observation.

Effective recommendations have the following characteristics:

- A logical flow based on the noted observations
- Directly addressing the noted issues
- Are not phrased in a volatile, antagonistic, or harsh manner
- Clearly state the specific actions needed to correct the issue
- Pragmatic and measurable
- Cost effective and cost beneficial

Deliverables:

- Observation sheet and corresponding recommendations.

5.6 Audit Exit Conference

The exit conference is a meeting between the internal audit team and client management. The purpose of the exit conference is to provide a medium for discussing audit tests, results, conclusions, observations, and recommendations. The exit conference often occurs after a discussion draft of the audit report has been prepared. Holding the exit conference after the draft has been prepared provides management an opportunity to comment on the specific language that will appear in the final audit report and to correct erroneous details.

At the conclusion of the audit fieldwork and once a discussion draft report is completed and verified, the in-charge auditor will arrange an exit conference with key individuals impacted by the audit observations.

Effective exit conferences have the following characteristics:

- A specific exit conference agenda
- Expression of gratitude by the audit team to the help extended by the auditee
- Highlights of exceptional achievements
- Discussion of audit observations
- Explanation of the required management responses (acknowledgment letter, and response matrix)
- Time allowance for management’s response

- Presentation of the discussion draft for review

Deliverables:

- Exit conference agenda
 - Exit conference documentations
-

6 REPORTING

After every engagement, a draft report (or other form of communication) is completed. The draft report is completed by the audit team (main responsibility to the Auditor-in-Charge) and preliminarily reviewed by the Principal Auditor. Final review is completed by the Director of Audit. While the reporting format is standardized, some variation exists based on the type of engagement.

For specific guidance on reporting, please refer to Chapter 9 of the P&P.

6.1 Discussion Draft Report

The discussion draft report is generated by the auditor-in-charge. After undergoing internal review and verification, the report is forwarded to the client with the notation that it is a tentative report for discussion purpose only.

Generally, we request the auditee or client management to review the draft and contact IA to discuss the contents within ten business days. The discussion draft will have a warning/reminder not to distribute the report to anyone other than operating management because the report is still in the draft stage, not open for public records requests, and is subject to change.

The discussion draft of the report is reviewed in detail during the exit conference by the audit team and client management. At the exit conference, IA will strive to reach an agreement with the client on conclusions and the approach to be taken by management to implement recommendations.

Deliverables:

- Discussion Draft Report

6.2 Final Report

The final report is prepared by the Audit Director based on the results of the exit conference and input from the auditee. The client's acknowledgement letter and responses to each recommendation is also incorporated into the final report. Copies of the final report are distributed to the appropriate individuals.

Deliverables:

- Final report

7 AUDIT FOLLOW-UP

To complete the audit cycle, auditors establish a follow-up process to ensure that management actions have been effectively implemented or that senior management has accepted the risk of not taking action.

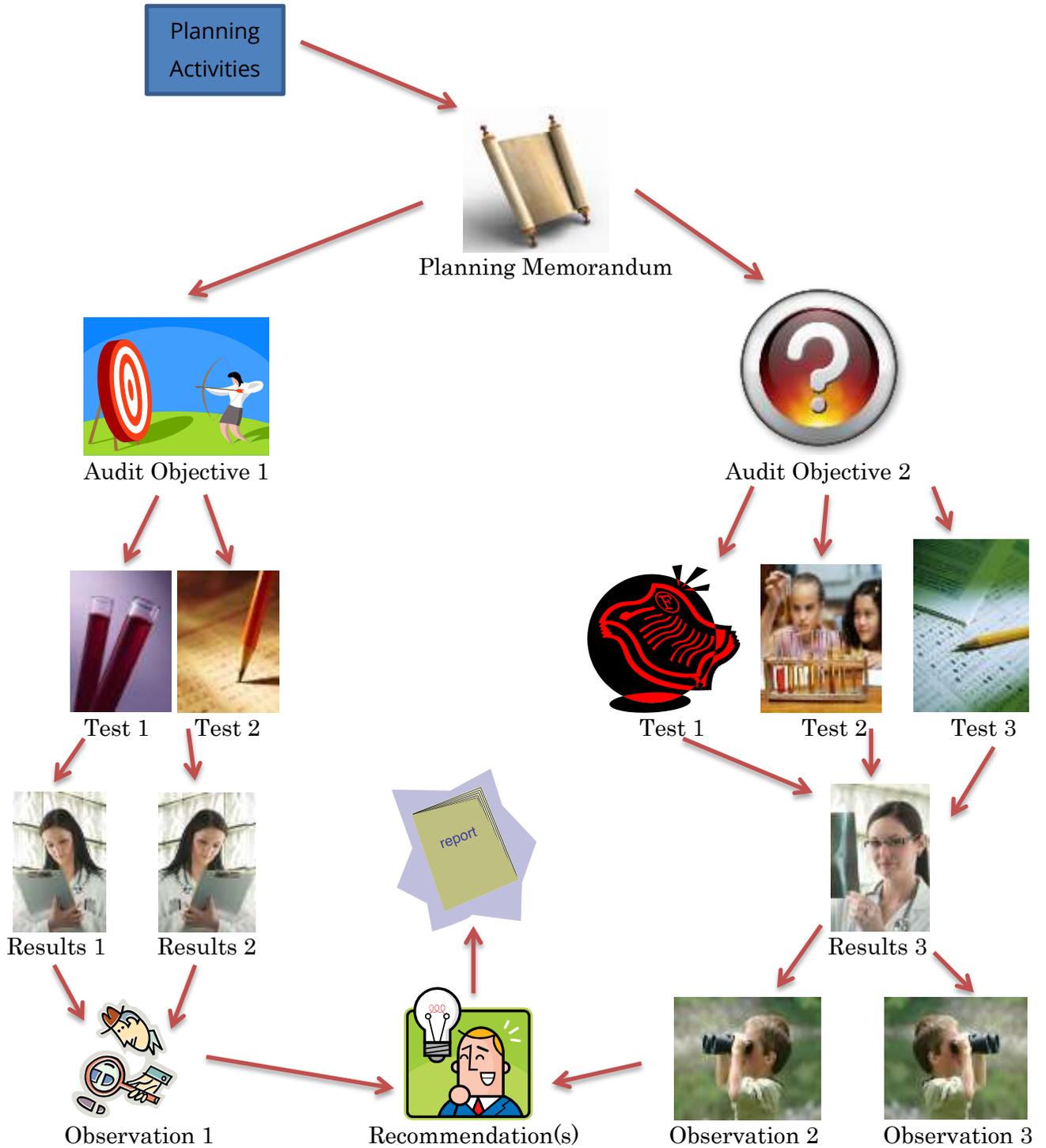
After a reasonable period, IA will contact the audit client to request a status report on the corrective action taken to date. IA will then evaluate the effectiveness of the corrective action taken and, if necessary, advise the client on alternatives that they can employ to achieve the desired improvements.

In larger, more complex audit situations, directed testing will be conducted to ensure the effectiveness of the corrective action taken. Additional on-site visits and reviews may be performed to ensure adequate implementation of recommendations.

Deliverables:

- Follow-up audit memorandum report
 - Testing documentation (as needed)
 - Other documentation to substantiate the follow-up work conducted
-

8 LOGICAL SEQUENCE



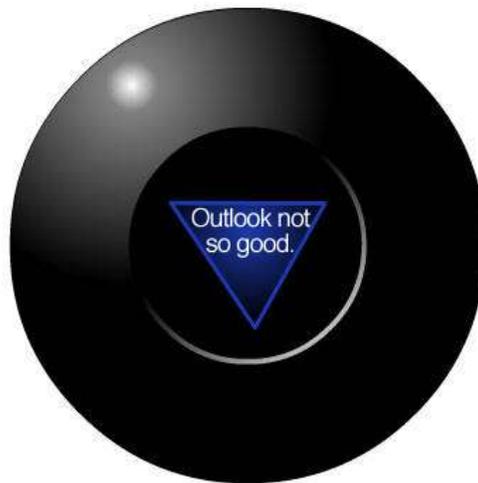
Sensitivity, Centrality, and Materiality

9 IF ALL ELSE FAILS

Most of the time auditing is too cumbersome, nit picking, and too much like busy work. Why bother with auditing when the auditor can just ask and get the answers? Why the heck does the auditor need criteria when the subjective opinion or interpretation is “sufficient”? All this auditing takes too much effort! I want to simplify it and be done with it!

There are several tools available for the auditor that greatly enhances efficiency and may even make the professional auditing obsolete. In those moments when all else fails, and the auditors need to use the path of least resistance, modern technology provides the answers....

PRESENTING (drumroll please), THE ONE, THE ONLY, MAGIC 8-BALL!!



This tool is economical, portable, works overtime for free, universally accepted, fun to use, and most of all, eliminates all that pesky documentation!

WARNING!!!

Please do not use sparingly!!! Apply liberally in delicate audit areas to relieve the stress of actual work. Take the ball with you during peer reviews!

