



# Accountability Standards What is Changing?

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# Focus on Two Areas

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- Responsible Conduct of Research
  - International Research Collaborations:  
Work of GSF
  - World Conference: Diversity in Action
- Government Auditing Standards
  - US Yellow Book Project
  - Plans for Implementation



# International Research Collaborations

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- OECD: Global Science Forum
  - Background
  - Process
  - Recommendations
- Challenges
  - Resistance
  - Complications



# OECD: Global Science Forum

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- Background
  - Challenges of Investigating allegations of “misconduct in research”
  - Established recommended definition:
    - Plagiarism
    - Fabrication of data
    - Falsification of data



# OECD: Global Science Forum

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- Process
  - Established International Committee
  - Developed “Principles”
  - Distributed recommendations



# OECD: Global Science Forum

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- The goal to develop methods of facilitating investigations into allegations of research misconduct in international collaborations
  - Develop core principles
  - Identify useful tools
  - Promote international awareness of the issues
  - Develop network among experts



# OECD: Global Science Forum

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- Why unique?
- Progress in implementation?
- Challenges ahead?
- Acceptance of change?
- Next steps?
  - World Conference: Singapore 21-24 July 2010



# Government Auditing Standards

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- Role of Government Accountability Office
  - Legislative Branch of government
  - Sets Generally Accepted Government Auditing Standards (GAGAS)
  - Sets framework for high quality audits for governments and entities receiving federal funds
    - Federal
    - Stated
    - Local level



# Government Auditing Standards

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- Standards are currently under review
  - Exposure draft of GAGAS Revision by June 2010
  - Comments due September 2010
  - Issue 2011 Revision of GAGAS- Early 2011
  - Effective date to be determined
- Focus changing from “rule” to “judgment” basis – relies heavily on professional expertise



# Government Auditing Standards

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- Major Issues under consideration
  - Definitions of auditor, audit team, audit organization, and audit period
  - Independence
  - Competence & Training
  - Quality Control and Assurance Financial Audits
  - Attestations
  - Performance Audits



# Government Auditing Standards

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Under proposed conceptual framework  
approach for *independence*

Auditors would:

1. identify threats to independence
2. evaluate the significance of threats identified
3. apply safeguards when necessary to eliminate the threats or reduce them to an acceptable level



# Government Auditing Standards

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## Broad Categories of Threats

1. Self-interests
2. Self-review
3. Bias
4. Familiarity
5. Undue influence
6. Management participation
7. Structural



# Government Auditing Standards

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- Non-audit Services
  - Not Permissible
    - Management Responsibility
    - Preparing Accounting records
    - Valuation Services
    - Internal Audit Service
    - IT System Services
    - Recruiting Service



# Government Auditing Standards

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- Why change?
- Acceptance by Audit Community?
  - Financial vs. Performance Auditors
- Public Accountability Compromised?
- Implementation Issues?
  - Training?
  - Resources?
  - Public Opinion?



# Government Auditing Standards

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- Performance Audits
  - Definition of “waste”
    - The intentional or unintentional careless expenditure, inappropriate consumption, mismanagement, inappropriate use of, or squandering of government resources.
    - Also includes incurring unnecessary costs as a result of inefficient or ineffective practices, systems, controls



# Contact Information

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