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American Law Article: ***The Governance Audit Practice***

Public and private entities are increasingly being scrutinized by oversight and governing agencies regarding their compliance with laws and regulations and, in the case of governments and their component agencies, their compliance with international laws and treaties. The United Nations and its sub-entities such as the International Labor Organization, focusing on issues such as employment, labor, human rights, aviation protocols and trade practices, to mention a few. Many of these organizations conduct inspections or investigations that can lead to hearings, litigation, arbitration or one of various forms of retaliation and result in international sanctions, fines or simply the "mobilization of shame." The goal is compliance with the international norm or treaty at issue to the benefit of the State and the international community as a whole. Audits enable entities to gain information regarding the particulars of policy implementation and practice and can be an extremely effective mechanism with which to manage domestic and international legal obligations.

Our assessments (or Audits) are based on and conducted with the precision and thoroughness of the traditional financial audit. The process we use incorporates both the traditional risk analysis that relies heavily on data driven barrier analyses and the culture analysis that measures various qualitative components of the environment in which individuals interact. The purpose is to provide accurate INFORMATION on which to base decisions governing how an entity manages the process being reviewed – for example, gender discrimination, child labor laws, trade policies and practices or human rights practices.

Our assessments are carefully planned to flow seamlessly from the audit of the policies and practices to the development and implementation of strategic recommendations and an appropriate STRATEGY. The strategies ultimately implemented are designed in response to the specific information that is gathered during the audit. The goal of the process is to drive sustainable strategies based on a thorough understanding of the policies and practices audited.

The audit process, when fully and properly implemented, produces the accurate information that is critical to the development of effective and sustainable strategies. Strategies must be managed to be successful and an accurate baseline against which to measure progress is essential.

Strategies for sustainable change cannot be managed without both quantitative and qualitative tools with which to monitor and measure the implementation and effectiveness of policy and initiative implementation. The strategy must be implemented with professional and informed precision to ensure that often limited resources are targeted at specific barriers and that they drive the alignment of the policy with the entity's vision, mission and compliance objectives.

A fully and accurately implemented audit generates information that provides a basis (and necessary legal rationale) for the policy that the government seeks to implement. It also facilitates targeting often-limited resources to solve identified problems relative to the police or related practices, or to support specific and relevant objectives. In this regard, in addition to identifying systemic barriers that negatively impact government objectives, audits can enable staff to focus on specific, targeted training needs, as well as appropriate and meaningful initiatives that support desired sustainable change.