MANAGEMENT OBJECTIVE(S)

Ensure that entity operations are consistent, conform to applicable legislation, regulations, plans, and technical, professional or ethical standards, and promote achievement of the entity's mission, goals, and objectives. Provide general guidelines for problem-solving and decision-making in certain situations. Specify protocols for the execution of recurring tasks.

BACKGROUND

Policies and procedures are integral to the planning process and are essential tools for managerial direction and control of the operating environment.

State regulatory entities may issue policies and procedures through the administrative rule making process. In these cases, the very process through which the policies and procedures are formulated is governed by state law.

Policies and procedures pervade an entity and may differ depending on function and level. Boards and commissions use policies to guide their managerial deliberations. Line supervisors are more concerned with the application of policy to the direction and control of daily operations.

Some policies and procedures address internal management processes, such as travel reimbursements, time sheets, and personnel matters. Other policies and procedures address the entity's external operating environment.

Procedures tend to be more numerous and detailed at the lower levels of the entity. The development and implementation of procedures can be prescribed, limited, or otherwise directed by such norms and standards as legislation, rules, regulations, technical criteria, professional or ethical standards, or organization structure.

Standardization of procedures governing recurrent processes is generally a pre-condition for improving operations. Standardization allows management to apply "best known" operating procedures to a given process and enables management to track and gather baseline data on performance. Such measurement provides the starting point for analyzing operations to improve quality and efficiency.

Integrating and coordinating policies and procedures are difficult because:
- They are often unwritten.
- Their interpretation may vary within and across entities.
- Their intent may be unclear or at odds with actual practice.
- Underlying legislation, mission statements, or planning documents may be vague or subject to change during the operating cycle.

DEFINITIONS
(in alphabetical order)

Policies provide general guidelines for solving problems and making decisions in pursuit of specific entity goals. A policy's main purpose is to ensure consistency and control across entity operations and to avoid unnecessary repetition in decision-making.

Procedures derive from and conform to policies but are more tactical, specific, concrete, and detailed than policies. Procedures serve as a management control mechanism by standardizing daily operations to ensure consistent processing of recurrent tasks. Procedures specify how recurring tasks are to be executed and enumerate both the steps and sequence to be followed. Since they address future scenarios, procedures are also a form of standing plans.

Stakeholders are all parties who have an interest in or are affected by the entity's existence and operations.

OVERVIEW OF THE
PROCESS

The basic phases of a policies and procedures process are:
- **Within the context of the entity's goals and objectives, identify those management decisions and recurring tasks which require standardization.**
- **Develop policies for these management decision areas and procedures for these recurring tasks based upon input from appropriate internal and external stakeholders.**
- **Document policies and procedures.**
- **Disseminate and communicate policies and procedures in writing to appropriate stakeholders.**
- **Implement, monitor, and review policies and procedures for appropriateness, compliance, and alignment with entity goals and objectives; adjust policies and procedures as necessary.**

PROCEDURES

Suggested procedures, organized according to the elements of a finding, are listed below. They should be expanded or tailored to fit the specific entity being reviewed.

Note: The following procedures and the process described above are normative, rather than prescriptive. That is, they represent "average" or baseline thinking since they assemble information which repeatedly appeared in the various resources used to prepare this module. Do not be too hasty or literal in applying a given criterion or procedural step to a specific entity. While omissions or variations may be <u>obvious</u>, judgment must still be used to determine whether such omissions or variations are <u>material</u>.

Review criteria:
   General criteria

General criteria applicable to the policies and procedures process are as follows:

Policies should support the mission, goals, and objectives of the entity while providing prudent and sufficient managerial and operational control.

Policies exist at all levels of an entity -- entity-wide, functional area, department, program, or project. Regardless of level, policies must permit some degree of managerial discretion, otherwise they become procedures. Well-designed policies encourage yet appropriately limit discretion and initiative.

Policies should:
- Integrate with policies at higher levels and policies governing related internal operations.
- Clarify the nature and scope of entity plans.
- Provide sufficient flexibility to anticipate and resolve problems associated with managing the entity.
- Prevent repeated or duplicate analysis of management or operational issues.
- Avoid excessive operational detail.
- Permit managers to delegate authority while maintaining control.
- Be well-formulated, communicated, understood, updated, accepted, and used.

Procedures are more effective control tools if the entity consciously assesses their relationship to its policy and operational systems. Procedures often extend to more than one functional area or department. This increases their importance as controls. For example, accounting, personnel, and purchasing procedures, among others, affect most entity departments.

Procedures:
- Exist at all entity levels.
- Organize operation and control of the entity.
- Reduce the need for managerial direction of routine matters.
- Improve efficiency by standardizing actions.
- Delineate and sequence task steps.
- Facilitate personnel training.

Procedures should:
- Provide sufficient flexibility to handle both daily operations and reasonably foreseeable abnormal situations.
- Allocate and use resources efficiently and not cost more to develop and implement that the risk(s) they seek to avoid.
- Be clearly understood, thoroughly delineated, and easily accessible in writing.
- Add value to the service or product delivered to internal or external customers.

Specific criteria

The criteria related to the basic phases of the policies and procedures process are as follows:

Within the context of the entity's goals and objectives, identify those management decisions and recurring tasks which require standardization
Management should view policies and procedures as extensions of the planning process which seek to link goals and objectives to strategies and operations. Policies should ensure consistency between and align with the entity's goals and objectives and provide appropriate benchmarks for managerial action and decision-making.

As a rule, the closer the policy is to the level of goals and objectives, the broader should be the policy statement. Conversely, the closer to the tactical or operational level, the more specific should be the policy statement.

Just as policies should tie to goals and objectives, procedures should connect with strategies and operations. Procedures which bear no rational relationship to the larger systems of planning and related policies should be avoided.

Management should actively distinguish between those decisions and tasks which require standardization and those which do not. For example, decisions and tasks which are vital to entity success or which frequently recur in routine entity management or operation are good candidates for standardization through policies and/or procedures. Management should also assess the need for developing a given policy or procedure when addressing non-routine issues and problems. Such occurrences may be handled better as isolated instances.

Develop policies for these management decision areas and procedures for these recurring tasks based upon input from appropriate internal and external stakeholders
Policies may be developed for almost any decision area, for example:
- strategic planning
- budgeting and finance
- personnel administration
- purchasing
- customer needs assessment

Policies and procedures should not be developed in a vacuum. Before policy is written, policymakers should research both the specific issue and any associated legal or policy constraints or operational limitations. Entities may be able to obtain useful policy research from external sources with a similar mission or function or known expertise in a given policy area. Among the possible constraints which should be researched prior to policy or procedure development

are legislation, rules, regulations, grant requirements, policy environment characteristics, mission statements, plans and associated goals, objectives and strategies, budgets and other resource limitations, and technical, professional or ethical standards.

Policies and procedures often affect both the internal and external operating environment. For example, an inspection process may be mandated to occur randomly rather than on a set schedule. This decision affects both internal staff assignments and daily operation of the entity being inspected. In such cases, the entity should incorporate information from its policy environment assessment(s) and from those stakeholders most likely to be well-informed and/or directly affected by the process or product of developing policies or procedures. Process participants should have significant input on procedural decisions affecting their work. See the module on Policy Environment for more information.

Management should be clear about the criteria upon which policies and procedures are based. It should also carefully assess the risks, costs and benefits associated with developing and not developing a given policy or procedure. See the modules on Risk Assessment and Problem-Solving and Decision-Making for more information.

Entities should clarify who develops policy and procedure, by whom and how policy and procedure are written, who reviews and comments on new policy and procedure, and how policy and procedure are implemented, coordinated and monitored in the relevant areas of the operating environment. Policy and procedure development is most effective when managerial authority and operational responsibility co-reside in one person or unit.

When possible prior to promulgation, an entity should devise an operational test of new policies or procedures and/or obtain professional viewpoints to minimize potential legal, managerial, and operational problems.

Though more tactical and specific, procedures should derive from and conform to policy and have a logical relationship to entity goals and objectives. Since groups of procedures often interrelate, they should be planned and coordinated together. For example, accounting procedures tend to be interrelated with personnel, purchasing, and other procedures.

Some of the questions management should consider when formulating new procedures are (Box, p. 81):
- How long will it take to develop and implement this procedure?
- Using an average salary rate multiplied by the number of staff involved, what is the its nominal cost of development and implementation?
- Since the people involved are already busy, what will they not be required to do?
- What is the cost of not doing these things?

- Taking all of these things into account, is this substitution of activities wise?

Policies and procedures related to a specific function, such as personnel practices, may apply to an entire agency. On the other hand, individual divisions or programs may promulgate policies and procedures specific to their operations. However, care should be taken to ensure that policies and procedures which satisfy the internal needs of a division or program area do not interfere with or create bottlenecks for other areas of an organization. The requirements of these internal customers should be given adequate consideration when formulating or revising policies and procedures.

Document policies and procedures
To minimize exposure to risk and facilitate both internal and external reporting and control, entities should document both the process and product of policy and procedure development. Process documentation is particularly important when policy issues are complex or when external stakeholders have input to or substantial interest in the process or product of a given policy or procedure. Regardless of its source, the level of such stakeholder interest may determine the extent of the documentation required to firmly establish the content and intent of a given policy or procedure.

Policies and procedures should be clear, comprehensive, workable, and, above all, published. However, in reality, policies and procedures are often poorly written and/or vague. Confusion easily results when policies and procedures are not documented, communicated, or understood. Informal customs and practices, particularly those exhibited by management, can be misinterpreted as formal policies and procedures by subordinates. Managers should also be aware that subordinates may interpret minor decisions as precedent-setting statements of policy or procedure.

While excessive documentation should be avoided, once developed, entity policies and procedures should be written and made accessible to all interested stakeholders. Many entities establish and maintain standard manuals of policies or operating procedures for these purposes. Open Meetings and Open Records legislation may determine the extent to which the policies and procedures process should be documented and made accessible to interested external stakeholders.

Disseminate and communicate policies and procedures in writing to appropriate stakeholders
Policies and procedures should be communicated in writing in a timely fashion to all appropriate internal and external stakeholders. Optimally, internal stakeholders should receive both verbal and written notification of newly developed policies and procedures. Entity-wide policies and procedures, such as sick leave policies and time keeping procedures, should be distributed to

every employee. Updates and revisions should be communicated in a timely manner.

Implement, monitor, and review policies and procedures for appropriateness, compliance, and alignment with entity goals and objectives; adjust policies and procedures as necessary
Management should consider formulating an implementation plan for new policies and procedures, depending upon their potential impact on the policy environment, stakeholder interest, or operational effect. Such plans should specify:
● how and why the policy/procedure was developed
● by whom, by when, and within which parts of the entity implementation will occur
● which specific tasks and resources will support implementation
● how to communicate problems arising during implementation

Where appropriate, employees should be trained in the use of newly promulgated policies or procedures. Following distribution, managers should follow up to ensure that staff understand the policies or procedures, use the latest iteration, and employ them as intended.

During implementation and routine use, policies and procedures should be monitored for relevance, effectiveness, and continued alignment with entity goals and objectives. Entities should monitor their operations to determine if and why policies are not being used and/or enforced. While policies and procedures should address changes in the external environment, constant or excessive revisions may indicate that they have been inadequately formulated. Decisionmakers should have a process for identifying and determining the effects of unwritten or informal policies or procedures which do not align with entity goals or objectives. Management should also be able to monitor operations to determine in which areas new policies or procedures are needed to standardize operations or facilitate attainment of goals and objectives.

Procedures may get out of control because:
● Top managers may not devote adequate resources to procedural planning and control.
● Managers may formulate or revise procedures to respond to atypical problems instead of providing better policy, delegation, or direction. Such actions often add unnecessary complexity to daily operations.
● A new procedure may be imposed by managers who are distant or removed from the process without adequate understanding of the root cause of the problem in question or of the impact of their solution.
● Procedures may fossilize if an entity or operating unit resists change or lacks timely revision or compliance monitoring.
● Managers may be unaware of procedural intent, cost, duplication, or revision.

- Implementation of procedures may cost more than the risk they are designed to control.
- Different areas of the entity may develop and use conflicting procedures.
- Operating units may document the same subject matter in different ways.
- Key components may lack adequate operational definitions to permit consistent interpretation.

Assess Condition:
    Determine the actual process used

Conduct interviews, observe operations, and identify and collect available documentation in order to gain an understanding of the entity's actual policies and procedures process and controls. Included in the actual process are both official/unofficial and formal/informal processes and controls. An official process may exist even if it is not documented. Possible procedures include, but are not limited to:

- Obtain and review all plans, policy and procedure manuals, or other documents containing policy or procedure statements relevant to the operation(s) under review. Include documentation on the relationship of entity policies and procedures to entity goals, objectives, strategies, and plans, if available.

- Identify significant informal policies or procedures affecting the operation(s) under review through document review, interview, observation, survey, or other appropriate data gathering technique.

- Determine how, how often, in what unit(s), by whom, and why relevant policy and procedure statements are developed, coordinated, reviewed, and documented. Determine the criteria used to select the participants in this process.

- Determine whether and how management appraises the entity's policies and procedures process and product.

- Determine whether policies and procedures are evaluated in response to crisis or disaster, as opposed to part of an ongoing management cycle.

- Determine if and how management consciously selects and employs the assumptions, criteria, methods, processes, and techniques used to develop relevant policies and procedures. Obtain and review available documentation on the assessment of risk, costs, and benefits.

- Establish how policies and procedures information is communicated to affected internal and external stakeholders, particularly those with managerial authority, operational responsibility, or reasonable capacity to discover flaws in the process.

- Trace a recent policy or procedure through all the steps in the development process. Observe such a process, if possible.

- Determine how and to what extent management assures that policies and procedures are sensitive to constraints imposed by laws, rules, regulations, the policy environment, entity mission, plans, goals, objectives, budgets, resources, and technical, professional or ethical standards.

- Interview staff to determine their awareness, use, and support of relevant policies and procedures.

- Determine whether and how staff has input into the policies, procedures, and other decisions that directly affect their work.

In addition to gaining an understanding of the actual process, also try to find out:
- how the participants view the actual process
- what parts of the process they see as successful or unsuccessful and why
- what they think is important about the process and why

This information may help identify causes and barriers.

Determine the strengths and weaknesses of the actual process

Using the tailored criteria, the understanding of the entity's process gained above, and the procedures in this section, analyze the actual process to determine if it:
● is designed to accomplish the management objective (this module, page 1)
● has controls that provide reasonable assurance that the process will work as intended
● is implemented and functioning as designed
● is actually achieving the desired management objective(s)

Suggested procedures for each of these four analysis steps are detailed below. In executing these procedures, remember to identify and analyze both strengths and weaknesses.

Identify and review the steps in the actual process to determine if the process is designed to accomplish the management objective(s). Possible procedures include, but are not limited to:
● Determine if all major steps in the criteria are included in the actual process. If steps are missing, determine if their absence is likely to have a materially negative impact on the policies and procedures process.
● Determine if all the steps in the process appear to add value. For example, are there unnecessary, multiple sign-offs or layers of approval required for routine processing or decision-making? If there are steps that do not appear to add value, try to get additional information on why they are included in the process.
● Review the order of the steps in the process to determine if it promotes productivity.
● Review the level of technology used in the process to determine if it is up-to-date and appropriate to the task. Besides computer, electronic, communications and other mechanical technology, you should also consider what kinds of management technology are used (Gantt charts, process maps, decision matrices, etc.). See the appendix to the module on Problem-Solving and Decision-Making for more information.

Identify the controls over the process to determine if they provide reasonable assurance that the process will work as intended. These controls should be appropriate, placed at the right point(s) in the process, timely, and cost effective. Possible procedures include, but are not limited to:

● Draw a picture of the process, the controls, and the control objectives (see the graphic of the procurement process in the Introduction for an example.) Flowcharts of the policies and procedures process can help identify inputs, processes, outputs, and critical points.
● Determine if the control objectives are in alignment with the overall management objective(s) (this module, page 1).
● Identify the critical points of the process (i.e., those parts of the process most likely to determine its success or failure or expose the entity to high levels of risk) and the controls related to them. Consider whether the

controls are:
- in the right location within the process (input, operations, output)
- timely (real time, same day, weekly, etc.)

- Determine if and how the entity monitors implementation of policies or procedures and identifies problems which can be addressed by new policies or procedures.
- Compare the cost of the control(s) to the risk being controlled to determine if the cost is worth the benefit.
- Determine what controls are in place for monitoring, evaluating, and reporting on the overall effectiveness of the policies and procedures process and making sure that changes are made in the process if it does not yield the desired results.
- Identify, describe, and assess the process used to gather input from employees who might reasonably discover flaws in the process.
- Determine what controls are in place to ensure that entity policies and procedures align with entity goals and objectives, are relevant and reasonable, and account for the various constraints listed at the bottom of page 4 of this module.
- Identify the controls in place to ensure that the external/internal policy environment assessment process provides information to the policies and procedures process.

Review observations, interviews, documentation, and other evidence and design specific audit procedures, as needed, to determine if the process and/or the controls have been implemented and are functioning as designed. Depending upon the objectives of the project, these procedures may include both tests of controls and substantive tests, more information on which is found in *The Hub*, pp. 2-B-8, ff. Possible procedures include, but are not limited to:
- Determine if any evidence of management override exists.
- Walk through the actual process, i.e., follow a transaction through the people and documents involved, and compare to the official process.
- Determine if policies and procedures are aligned with entity goals and objectives and cover all areas of entity activity.
- Determine how frequently and by what means the external/internal policy environment assessment information actually feeds into the policies and procedures process.
- Interview staff to determine whether policies and procedures are clear, understood, and enable individual initiative, where applicable, in problem-solving, decision-making, and changing operating conditions.
- Determine if entity goals, objectives, or significant operations exist which are not supported by policies or procedures.
- Determine if unwritten policies or procedures exist which may prevent the entity from achieving its goals and objectives or which countermand written policies or procedures.
- Identify activities, functions, or practices that deviate from policy intent.
- Assess the implementation of policies and procedures through observation of operations, document review, interview, or other appropriate data

gathering technique.
- Determine whether staff have a consistent interpretation of policies and procedures, especially in situations where informal policies or procedures exist.

Review and analyze any reports used by the entity to monitor the outcome(s) of the policies and procedures process and/or any other information available to determine if the process is actually achieving the desired management objective(s) (this module, page 1). Possible procedures include, but are not limited to:
- Review the results of evaluations of the policies and procedures process. Determine and assess any trends.
- Discuss any apparently material negative or positive trends with management.
- Determine if and how management acts upon these trend reports and what changes, if any, were made in the process or controls as a result. Some process refinements, especially those affecting entity mission, goals, and outcome measures, may need to wait until the next appropriation cycle.
- Review policy environment assessment reports for changes that would impact the entity's goals and objectives. Determine if changes were considered in the entity's policies and procedures process.
- Determine if policies and procedures are planned, appropriate, necessary, and designed to efficiently and effectively accomplish the entity's plans.

Determine causes   Determine what circumstances, if any, caused the identified weaknesses in the policies and procedures process. Possible procedures include, but are not limited to:

- Determine if the participants in the policies and procedures process understand the entity's mission, goals, and objectives and support them through their management of the policies and procedures process.
- Determine if the participants understand both the purpose of and their role in the policies and procedures process.
- Determine if the performance appraisal process rewards compliance with policies and procedures to support their implementation.
- Determine if the relationship between the policies and procedures process and other entity processes is clear.
- If the policies and procedures process occurs at multiple locations, determine the nature and scope of the communication and coordination among them.
- Determine if the policies and procedures process has adequate human, dollar, time, information, and asset resources. If they appear inadequate, determine if entity resources have been allocated according to the materiality of the policies and procedures process relative to other entity processes.
- Determine if the entity has considered using alternative resources such as industry associations, non-profit organizations, academic institutions, or other governmental entities to meet its policies and procedures resource needs.
- Determine if resources available to the policies and procedures process have been allocated and used in a manner consistent with the importance of that resource to the policies and procedures process.
- If there are negative trends in the reports used to monitor the outcome(s) of the policies and procedures process, determine if these reports are communicated to and used by the appropriate parties to modify the policies and procedures process.

Determine what internal or external constraints or barriers, if any, must be removed in order to successfully overcome these weaknesses. Possible procedures include, but are not limited to:

- Review the applicable entity, state, or federal laws or regulations to determine if any of them prevent the necessary changes from being made in the policies and procedures process.
- Determine if any key employees are unwilling to change the process and why they are unwilling.

Determine effect

Compare the actual entity process to a recommended alternative process(es) and determine if each weakness in the entity process is material. Alternatives can be developed by using the criteria contained in this module, applying general management principals to the process, using the processes at comparable entities, etc. Materiality can be measured by comparing the dollar cost, impact on services (either quantity or quality), impact on citizens, impact on the economy, risks, etc., of the actual process to the recommended alternative process(es). Measurements can be quantitative, qualitative, or both. Possible procedures include, but are not limited to:

- Identify performance benchmarks (industry standards, historical internal data, other comparable entities, etc.) for the process in question and compare to actual performance. Measure the difference, if possible. Include the cost of the additional controls or changes in the process.
- Estimate the cost of the actual process and the alternative process(es) and compare.
- Estimate the quantity and/or quality of services provided by the actual process and by the alternative process(es) and compare.
- Identify the risks associated with the actual process and with the alternative process(es). Measure and compare the risks.

Develop recommendations

Develop specific recommendations to correct the weaknesses identified as material in the previous section. In developing these recommendations, consider the tailored criteria, kind of process and control weaknesses identified, causes and barriers, effects, and additional resources listed at the end of this module. Possible procedures include, but are not limited to the following:

- Identify alternative solutions used by other entities.
- Identify solutions for removing barriers.
- Provide general guidelines as to the objectives each solution should meet. Then the entity can tailor the solution to its specific situation.
- Provide specific information, if available, on how each recommendation can be implemented.

RESOURCES

The resources listed here address policies and procedures at the higher level of entity management. However, the vast majority of available information deals with policies and procedures as they pertain to a specific industry, sector, program, or function. Thus, when seeking additional resources on policies and procedures, auditors should explore at the level of a given professional discipline, e.g., human resources, health care, insurance, and so forth. This is particularly true when scanning online data bases, such as The University of Texas' UTCAT data base of library holdings.

Articles

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Miller, Thomas J., III. "Change: Getting Them To Meet You Half Way -- How To Get Employees to Support Changes in Policy or Procedure." *Management Solutions* 33:7:37-43, July 1988. Location: The University of Texas, Perry-Castañeda Library (MFICHE 8047).

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Yanow, Dvora. "The Communication of Policy Meanings: Implementation As Interpretation and Text." *Policy Sciences* 26:1:41-63, February 1993. Location: The University of Texas, Perry-Castañeda Library (H 1 P7).

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University of Texas, Perry-Castañeda Library (HD 30.33 P33 1984).

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Evaluation*. New York, NY: AMACOM, American Management Association,
1985. Location: SAO Library and The University of Texas, Perry-Castañeda
Library (HD 58.95 P67 1985).

Travis, A. B. *The Handbook Handbook: The Complete How-To Guide To
Publishing Policies and Procedures*. New York, NY: Bowker Publishers,
Incorporated, 1984. Location: The University of Texas, Perry-Castañeda Library
(HF 5549.5 C62 T72 1984).

Data Bases

ABEST (Agency Budgets & Strategic Plans)

ABEST data are compiled by the Legislative Budget Office and include information on the following:

- budget requests
- input, output, and efficiency measures
- capital expenditures
- budget recommendations
- quarterly and year-to-date performance measures
- classified positions
- entity strategic plans
- statewide strategic plan

ABEST information is maintained dating from 1992 and projecting forward to 1994 and 1995. In-house contacts on ABEST are Dean Duan (4829), Tom Tharp (4912), and Sherry Varnado (4716).

UTCAT (On-Line Catalog of the General Libraries of UT-Austin)

A search of UTCAT using various combinations of the words "policy(ies)/procedure(s)/policy making/policy science(s)" reveals the following holdings at UT-Austin:

- 552 books
- 709 articles in academic periodicals
- 783 articles in business periodicals

Searching UTCAT using the word "management" as a broader operational descriptor for "policies and procedures" reveals the following holdings at UT-Austin:

- 1,036 books
- 601 articles in academic periodicals
- 1,465 articles in business periodicals

Search parameters used to identify these holdings include:

- S (subject) for books
- S (subject) and SK (subject keyword) for periodicals
- T (title) and TK (title keyword) for books and periodicals
- PT (periodical title) and PK (periodical title keyword) for periodicals

An S (subject) search in the books data base or an SK (subject keyword) search in the periodicals data bases lets you scan all subjects related to policies and procedures, such as "policy sciences" or "procedure (law)." This lets you focus the subject of your search away from things like "insurance policies."

Regardless of subsidiary data base, a TK (title keyword) search lets you scan bibliographic entries for all books or articles which have some variant of the words "policy(ies)/procedure(s)/policy making/policy science(s)" in their titles.

Note: Books, academic periodicals, and business periodicals are accessed in different subsidiary data bases in UTCAT. While all SAO employees can access the main UTCAT data base, access to the periodicals data bases is limited to holders of current identification or courtesy borrower's cards from either UT-Austin, UT-Dallas, or UT-Pan American.

Human Resources

The following staff members have specialized training or ongoing interest in policies and procedures:

Employee	Title/Function
Tony Claire	UT System Management Audit
Michael Gray, CPA, CFE	UT-Austin Audit
Nancy Hennings, CPA, CISA	DIR Audit
Kyle Kelly	Texas Tech Audit
Linda Lansdowne, CPA	DPS Audit
Clint Loeser, CPA	OAG Audit
Sandra McElvaney, CPA	TABC Audit
Chris Munn, CPA	MHMR Audit
Lynn Redwine, CPA	UT System Management Audit
John Swinton	WCC Audit
Marcia Carlson	Module Writers/Editors
Amy Graves, JD	
Babette Laibovitz, MPA	
Linda Lansdowne, CPA	
Bruce Truitt	
John Young	
Barbara Hankins, CPA	Reviewers
Jeannie Henderson, CPA	
Randy Townsend, CPA	

Periodicals

Administration and Policy Journal
Published monthly by the Institute for Policy Research
Location: The University of Texas, Public Affairs Library (H 1 A4546)

Administration and Society
Published monthly by Sage Publications, Incorporated
Location: The University of Texas, Perry-Castañeda Library (JA 3 J65)

American Journal of Political Science
Published quarterly by the University of Texas Press
Location: The University of Texas, Perry-Castañeda Library (JA 1 A946)

American Political Science Review
Published quarterly by the American Political Science Association
Location: The University of Texas, Perry-Castañeda Library (320.5 AM31)

American Review of Public Administration
Published quarterly by the American Society for Public Administration
Location: The University of Texas, Public Affairs Library (JA 1 M5)

Budget in Brief
Published periodically by the Texas Research League
Location: SAO Library

Business and Society
Published quarterly by the Heller College of Business Administration at
Roosevelt University
Location: The University of Texas, Perry-Castañeda Library (HF 5001 B9609)

Capital Topics
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House Research Organization Publications
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Published monthly by the American Management Association
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Management Solutions
Published monthly by the American Management Association
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Management Today
Published monthly by the Haymarket Press
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Management World
Published monthly by the Administrative Management Society
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Professional Associations and Research Entities

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American Accounting Association
Sarasota, Florida
(813) 921-7747

American Institute of Certified Public Accountants
New York, New York
(212) 596-6200

American Management Association
New York, New York
(212) 586-8100

American Political Science Association
Washington, D.C.
(202) 483-2512

American Society for Public Administration
Washington, D. C.
(202) 393-7878

Association for Public Policy Analysis and Management
Washington D.C.
(202) 857-8788

Association of Government Accountants
Alexandria, Virginia
(703) 684-6931

Bureau of Business Research, UT Graduate School of Business
Austin, TX
(512) 471-1616

Cornell University Graduate School of Business and Public Administration
Ithaca, New York
(607) 255-2327

Council of State Governments
Lexington, Kentucky
(606) 231-1939

Government Finance Officers Association
Washington, D.C.
(202) 429-2750

Governmental Accounting Standards Board
Norwalk, Connecticut
(203) 847-0700

Harvard Business School
Cambridge, Massachusetts
(617) 495-9400

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Altamonte Springs, Florida
(403) 830-7600

Institute for Policy Research
Lawrenceville, New Jersey
(609) 799-3535

Lyndon Baines Johnson School of Public Affairs
Austin, Texas
(512) 471-4962

Management Board Secretariat
Toronto, Ontario, Canada
(416) 586-2111

National Association of State Auditors, Comptrollers, and Treasurers
Lexington, Kentucky
(606) 276-1147

National Conference of State Legislatures
Washington, D.C.
(202) 624-5400

National Governors Association
Washington, D.C.
(202) 624-5300

National Institute of Business Management
New York, New York
(800) 543-2053

Policy Studies Organization
Urbana, Illinois
(217) 313-5000

Texas Association of Certified Public Accountants
Dallas, Texas
(214) 689-6000

Texas Association of Certified Public Accountants, Austin Chapter
Austin, Texas
(512) 452-9439

Texas House of Representatives Research Organization
Austin, Texas
(512) 463-0752

Texas Legislative Reference Library
Austin, Texas
(512) 463-1252

Texas Research League
Austin, Texas
(512) 472-3127

Texas Senate Research Center
Austin, Texas
(512) 463-0087

United States General Accounting Office
Washington, D.C.
(202) 512-6000

University of Georgia Institute of Government
Athens, Georgia
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