## Appendix 1

(Ref: Para 7)

## **The Nature of A Performance Engagement**

Select Activity's Performance to evaluate [Subject Matter]	Identify Aspect of performance to evaluate [Performance Principle(s)]	Identify Engagement Objective(s)	Identify/Develop Criteria to Evaluate Activity's Performance [Identified Criteria]	Evaluate Activity's Performance against Identified Criteria and Develop Findings	Formulate Conclusion(s) Develop Recommendations (if appropriate)
ENTITY A Activity ENTITY B	Economy, Efficiency, Effectiveness, and/or Ethics (or others)	Overall Objective  Sub- Objective  Sub- Objective  Objective	Criteria	Compare Actual Performance (What is) to Identified Criteria (What should be)  Identify Significant Variations in Performance  For each Finding determine the Cause (why) and Consequence (impact)	Assurance Practitioner's Conclusion(s)  Assurance Practitioner's Recommendations