

Performance Expectations

Senior Auditor/Auditor-in-Charge

Planning

Develop an awareness of how assigned audits relate to Army strategic objectives/initiatives and the Agency's strategic audit plan.

Assist in the development/refinement of audit objectives.

Make the necessary coordination for all required entrance conferences.

Introduce and market the audit to the client at the entrance conference, being fully prepared to discuss the audit objectives, audit approach, genesis of the audit, importance of the audit, and the envisioned benefits of the audit.

Manage preparation of the audit guide ensuring the guide includes the steps necessary to: comply with GAGAS, fully understand the audited activity's operations, processes, and control environment; gather and analyze sufficient and appropriate audit evidence; identify elements of findings; realize envisioned benefits of the audit; and identify potential monetary benefits.

Coordinate with the Audit Manager to assess the sufficiency and qualifications (including independence) of the assigned audit staff in light of the complexity of the required work. Coordinate with the Audit Manager to organize and assign work staff based on these considerations and developmental needs of individual team members.

Summarize and logically organize preliminary audit work and present results to Agency leadership at the 30 percent IPR. Reassess audit objectives and approach and recommend the future course of action (for example, curtail work, expand scope, etc.).

Execution

Manage audit execution to gather sufficient and appropriate evidence to answer objectives, support conclusions and form recommendations that improve Army operations. Manage audits, through application of technical knowledge and effective working relationships with staff, to meet milestones, use resources effectively (auditor days, travel dollars, and travel time) and achieve expected benefits. Work collaboratively and flexibly with others to accomplish team goals. Seek occasional guidance from AM as appropriate.

Make appropriate changes to the audit guide based on decisions made at the 30 percent IPR. Adjust the audit guide as required to ensure sufficient and appropriate audit evidence is used to develop audit conclusions and recommendations that improve Army operations. .

Discuss significant changes to the audit (e.g., objectives, envisioned approach) with the client.

Reassess work assignments and continuously monitor the work of assigned audit staff ensuring work is completed in accordance with GAGAS and in time to meet approved milestones. Take the necessary actions to ensure work is completed by approved milestones.

Make meaningful reviews of working papers focusing on adherence to GAGAS and the sufficiency and appropriateness of audit evidence needed to fully develop audit conclusions, recommendations, and potential monetary benefits. Work paper must be reviewed before information is released and should be done to meet PCIE criteria of NLT 60 days after work paper is completed.

Summarize and logically present audit results at the 60 percent. Identify and present the additional work needed to fully develop audit findings, conclusions, and recommendations. Present a plan for completing the audit and issuing the report by approved milestones; and recommend and support proposed changes to milestones.

Develop the message outline for the draft report.

Keep the client informed of tentative conclusions and recommendations. Market the benefits of the recommendations to the client while considering client comments in finalizing conclusions and recommendations.

Execute required quality assurance requirements—supervisory review, QC checklist, independent review.

Maintain/generate current corporate-level information—e.g., AAAsist, staff notes.

Complete audits within approved staff days established at the 60% review.

Communication

Develop draft reports that are technically complete (adheres to GAGAS, contains sufficient and appropriate audit evidence answering audit objectives, is logically organized, complete, accurate, protectively marked (as appropriate), and in the approved Agency format/style). Supervisory assistance is expected—some back and forth editing may be required.

Develop recommendations that are well-supported, feasible, action-oriented, focused on the root cause, and when appropriately implemented, will achieve desired results. Some supervisory input may be required.

Prepare draft reports by the date agreed to at the 60 percent review.

Process draft report IAW Agency policies:

- Prepare the draft report transmittal memorandum.
- Prepare final report package documents (QC checklist, management control matrix, etc.) in time to meet agreed-to milestones.
- Manage the cross-referencing of the draft report and ensure all statements of fact are adequately supported and referenced to supporting working papers.
- Support the independent review process and resolve all comments by the independent reviewer. Elevate unresolved issues to the audit manager.
- Prepare required USAAA Forms 328 and ensure they are cross-referenced to supporting working papers.

Maintain continuous open communication at an appropriate level through various means to promote clients and stakeholders relations; keep client informed throughout the execution of the audit. Use multiple tools to obtain feedback, measure overall satisfaction, and address client concerns. These tools may include:

- Feedback received during audit specific meetings such as entrance conferences, IPRs, command updates and other meetings while auditing.
- Participation in Army integration activities such as Army task forces, working groups, and committees.
- Routine contact and coordination via telephone and or email.
- Other informal interactions.

Keep the client fully informed of audit results and conclusions and discuss the draft report with the client, helping to meet corporate goals for client and stakeholder satisfaction for benefits of engagement and timeliness of information. (Specific corporate goals are contained in the Agency's FY 07-12 Strategic Plan.) Coordinate required changes with the audit manager.

Deliver clear and accurate briefings and IPRs both to internal managers and external clients.

Assist the Audit Manager as required during the command reply process to obtain timely and responsive replies. Also, provide support to resolve disagreements, support Agency conclusions, and respond to client concurrences.

Prepare strategic communications as directed—Army Leadership Notes, information papers and staff notes.

Workforce Development

Establish and communicate specific audit-related performance expectations to assigned audit staff—e.g., tasks, milestones, quality expectations. Provide constructive feedback to the staff.

Lead, coach, and develop assigned staff by making significant contributions to their overall technical skills, to meet corporate goals for client and stakeholder satisfaction for effectiveness of the audit team. Also, achieve retention rate of 85%. Contribute to these goals by taking the following actions:

- Complete OJT plans when required.
- Develop the technical audit skills of assigned staff by assigning work, explaining processes, reviewing products, and providing feedback.
- Ensure staff members have adequate supervision.
- Ensure staff members are appropriately work-loaded.

Provide accurate and supported performance feedback to the annual rater of assigned audit staff—including suggested training for inclusion on IDP.

Demonstrate an organizational perspective by supporting organizational initiatives, membership in professional organizations, participation in developmental assignments, long term training, and corporate projects.

Model a high standard of performance and professional conduct for others.

Contribute to team achieving a workforce satisfaction rating of 70% by promoting an environment that encourages empowerment, leadership, accountability, teamwork, and cooperation. Respect and value individual differences and diversity by treating everyone fairly and professionally. Collaborate effectively with team members to resolve disagreements/conflicts in a positive and constructive manner. Build a safe work environment, based on teamwork and cooperation, and promptly address allegations of discrimination, harassment, or retaliation.