

Performance Expectations

Auditor

Planning

Independently conduct research to develop a thorough understanding of the audit entity.

Independently plan work for assigned area based on research and identification of applicable criteria. Plan and organize work to meet agreed-to deadlines: 30 percent IPR, 60 percent review, message meeting, and draft report to command. Update plans as appropriate and to incorporate revisions agreed to at milestone reviews.

Based on a thorough understanding of audit entity, control environment, processes, and issues, develop an audit approach with detailed survey and audit steps to answer objective for assigned segment. Ensure the approach:

- Documents the process in a narrative or flow chart.
- Identifies key controls.
- Assesses risk.
- Identifies scope, responsibilities, and sources of data—other reports, regulations, management information systems, and budgets.
- Evaluates data reliability.
- Recommends appropriate audit test/techniques.
- Include steps to identify and calculate benefits and contribute to the Agency's ROI goal.
- Estimate resource requirements (elapsed and staff days) and milestones.

Execution

Independently execute survey and audit steps through application of prescribed audit techniques. Gather sufficient and appropriate evidence (to include testimonial, analytical, physical, documentary) to arrive at well supported conclusions.

Identify essential audit elements (condition, criteria, cause, effect, and recommendations).

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

Document audit results in working papers IAW GAGAS and Agency policy within established milestones. Promptly and fully address reviewer comments timely.

Work collaboratively and flexibly with other audit team members to facilitate efficient completion of work.

Communication

Summarize and succinctly present (written and orally) audit results at in process reviews, and briefings for Agency leaders and clients. Effectively communicate results for area with clients and demonstrate open-mindedness to legitimate client concerns or alternative solutions. Validate and document command actions taken during the audit.

Keep clients informed to contribute to the corporate goals for client satisfaction for timeliness of information and benefits of engagement. (Specific corporate goals are contained in the Agency's FY 07-12 Strategic Plan.)

Maintain professional relationships with clients and stakeholders to foster client satisfaction. Provide appropriate updates, collaborate on solutions, and solicit feedback to ensure accurate interpretation. Use multiple tools to obtain feedback, measure overall satisfaction, and address any client concerns. These tools may include:

- Feedback received during audit specific meetings such as entrance conferences, IPRs, command updates and other meetings while auditing.
- Routine contact and coordination via telephone and or email.
- Other informal interactions.

Complete a thorough, well organized outline for assigned segment with conclusions that answer objectives and identify condition, criteria, cause, effect, and recommendations.

Write portion of draft report that is logically organized, grammatically correct, and IAW with Agency writing style. Products are technically correct (complete, accurate, well-supported and contain required finding elements). Ensure product is consistent with agreed-to message and outlines. Cross-reference assigned portions of draft report to supporting working papers.

Deliver all products (e.g., updates, briefing slides for in process reviews, outlines, portions of draft reports) by agreed-to dates to facilitate meeting audit milestones.

Workforce Development

Demonstrate knowledge/understanding of GAGAS and Agency audit policies and requirements to include the Agency's writing style for audit products.

Be an active and fully participating team member who assists others, shares information, and exhibits the Army values to achieve Agency and audit goals.

Through gaining and sharing of knowledge, communication, and teamwork contributing to the corporate goal for client satisfaction for effectiveness of audit team. Independently handle minor work-related disagreements in a positive and constructive manner.

When assigned a task together with a junior auditor, lead the junior auditor to accomplish the audit steps. Make meaningful reviews of working papers focusing on adherence to GAGAS and the sufficiency and appropriateness of audit evidence needed to develop audit conclusions, recommendations, and potential monetary benefits.

Collaborate with AM and AIC to identify training/OJT needs and ensure individual training requirements (CPE and mandatory training) are met. Apply knowledge gained at the training.

Serve as an independent reviewer ensuring compliance with GAGAS and Agency policies.

Enhance the Agency by volunteering for corporate-level projects and field office support duties.

Enhance professional and technical skills through professional development opportunities.