

Performance Expectations

Auditor IV

Planning

Thoroughly research audit topic and entity, including organization and functions documents, prior reports and audit guides; and any applicable websites to identify information applicable to the audit.

Identify the sources and types of policies and guidance that are potentially applicable to the audit and use them to plan survey/audit work for assigned areas IAW GAGAS/Agency policies. (Sources of guidance include Congress, laws; GAO; OMB, DOD and DA directives, circulars, instructions, regulations, and pamphlets).

Based on thorough research of audit entity, control environment, processes and issues, assist in developing an audit approach by independently identifying and analyzing processes, systems, and internal controls related to assigned audit area. Plan and organize work to meet agreed-to deadlines.

With general supervision, for assigned areas, prepare detailed steps or an audit guide to answer audit objective for the survey and execution phases and update the guide to incorporate revisions agreed to at milestone reviews. The steps or guide should identify appropriate audit techniques (such as observations, interviews, comparative analyses, tests, etc.) and analytical techniques (data analysis, regression analysis, economic analysis, linear programming, etc.) to gather sufficient and appropriate audit evidence. Also include steps to identify and calculate benefits and contribute to the Agency's ROI goal. Product should be complete although AIC may note opportunities for improvement.

Execution

With general supervision, apply basic knowledge and skills to execute audit steps for assigned areas to gather sufficient and appropriate audit evidence, and:

- Use effective communication techniques, including performing interviews, to gather information.
- Use other evidence-gathering techniques to obtain and analyze the evidence necessary to answer the purpose of each audit step.
- Demonstrate knowledge of evidentiary rules, choosing and evaluating evidence appropriately relative to audit steps.
- Demonstrate understanding of audit by objectives, control environment, and risk assessments by interpreting audit results and recommending appropriate changes to audit steps.

- Demonstrate critical thinking by recognizing the need to identify additional work to develop an area.

Prepare working papers that comply with GAGAS and Agency policies. Promptly and fully address reviewer comments. Demonstrate proper techniques for preparing automated working papers, to include bookmarking and hyperlinking, handling supporting documents (include proper identification of source documents), indexing and labeling working papers and attachments, and cross-referencing to/from draft products, other papers and sources documents and supporting analyses. Lead assigned staff in all working paper skills.

Develop and maintain a professional relationship with the clients and stakeholders and work collaboratively and flexibly with others to foster client satisfaction and facilitate effective completion of work. Tools to obtain feedback 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.

Throughout the audit, discuss the status of work for assigned areas with the AIC and other team members. Identify audit leads. Listen and respond effectively to concerns and questions. Keep functional level command personnel abreast of audit results.

Summarize the results of assigned audit areas to accurately answer audit objective and fully develop all aspects of audit area (to include condition, criteria, cause, effect, and recommendation).

Communication

Prepare briefing packages and brief audit results for assigned area to the client's working-level personnel and Agency managers. Products should be complete, accurate and prepared IAW GAGAS/Agency policies; delivery should be effective.

Maintain professional relationships with clients and stakeholders to foster client satisfaction. Provide appropriate updates and solicit feedback to ensure accurate interpretation. Tools to obtain feedback 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

Prepare assigned segments of the outline and draft report containing applicable elements of the finding. The draft segments should be clear, complete, accurate, and grammatically correct. Revisions may be needed to smooth out transitions or to organize segments into the draft report. Show respect for others ideas, comments and questions. 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.

Technical Development

Demonstrate knowledge/understanding of GAGAS and Agency policies, including the Agency's writing style for audit products.

Treats everyone fairly and professionally, respecting and valuing individual differences and diversity.

Be an active and fully participating team member, sharing information, exhibiting Army values, and contributing to the corporate goal for client satisfaction for effectiveness of audit teams.

With guidance, handles minor work-related disagreements or conflicts in a positive and constructive manner.

Demonstrate leadership skills by assisting others when the opportunity arises, helping lead newer staff, and being proactive.

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 training.

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

Enhance professional and technical skills through professional development opportunities.