

Performance Expectations

Auditor II

Planning

With direction and assistance from AIC/Lead Auditor, become familiar with audit topic and entity. Review organization and functions documents, prior reports and audit guides; and locate and use websites to identify information applicable to the audit.

With direction and assistance from AIC/Lead Auditor, identify the sources and types of policies and guidance that are potentially applicable to the audit and use them. (Sources of guidance: Congress, laws; GAO; OMB, DOD and DA directives, circulars, instructions, regulations, and pamphlets).

With direction and assistance from AIC/Lead Auditor, acquire and demonstrate knowledge of audit entity's processes, systems, and management controls related to assigned audit area in order to assist in developing audit approach.

Working closely with AIC or Lead Auditor, for assigned area, prepare audit steps for the survey and execution phases. The steps should identify appropriate audit techniques (such as observations, interviews comparative analyses, tests, etc....) and analytical techniques (such as data analysis, regression analysis, economic analysis, linear programming, etc...) to gather sufficient and appropriate audit evidence.

Execution

With AIC/Lead Auditor guidance, apply basic knowledge and skills to execute audit steps for assigned areas by:

- Developing effective communication techniques through participation in client interviews with AIC or team members.
- Obtaining and analyzing evidence necessary to answer the purpose of each audit step.
- Evaluating audit evidence using knowledge of evidence standards.
- Demonstrating critical thinking through recognition of the need to perform additional work to develop an area.

With direction from AIC/Lead Auditor, prepare working papers that comply with GAGAS and Agency policies. Promptly address reviewer comments. Demonstrate proper techniques for bookmarking and hyper linking, handling supporting documents (to include identifying source on attachments), indexing and labeling working papers and attachments, and cross-referencing to/from draft products, other papers and source documents and supporting analyses.

Act professionally during all interactions with clients and stakeholders to foster client satisfaction. Use multiple tools to obtain feedback and measure overall satisfaction. These tools may include:

- Client and Stakeholder surveys—emphasize the importance of completing the surveys to clients/stakeholders.
- 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.

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

Throughout the audit, discuss the status of work in assigned audit area with the AIC and other team members. Listen and respond effectively to concerns and questions. Assist the AIC/Lead Auditor in keeping command personnel abreast of audit results.

With guidance from the AIC/Lead Auditor, summarize the results of assigned audit areas to accurately reflect the results of work performed.

Communication

Assist AIC/Lead Auditor in preparing briefing slides. With coaching to enhance delivery, clearly explain audit results at in-process reviews. With AIC or Lead Auditor, brief results to the client's working-level personnel.

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

With direction and assistance from AIC/Lead Auditor, prepare assigned segments of the draft report. The draft segments should be accurate and grammatically correct. Cross-reference assigned portions of draft report to supporting working papers.

Show respect for others ideas, comments and questions.

Deliver all assigned products (e.g. updates, briefing slides for IPRs, outlines, portions of draft reports) by agreed-to dates to facilitate meeting audit milestones to contribute to the corporate goals for client satisfaction for benefits of engagement and timeliness of information delivery.

Technical Development

Acquire and demonstrate knowledge/understanding of GAGAS and Agency policies applicable to assigned tasks.

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

Be an active and fully participating team member, sharing information and exhibiting Army values contributing to the Agency's goal of achieving 70% favorable client rating for effectiveness of audit teams.

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

Ensure individual training requirements (matrix and mandatory) are met. Apply knowledge gained at the training.

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

Enhance professional and technical skills through professional development opportunities.