

# Performance Expectations

## Auditor III

### Planning

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.

Identify the sources and types of policies and guidance that are potentially applicable to the audit and use them. (Sources of guidance include Congress, laws; OMB, DOD and DA directives, circulars, instructions, regulations, and pamphlets).

Assist in developing audit approach by understanding processes, systems, and management controls related to assigned audit area with moderate independence.

Working with AIC or lead auditor, for assigned areas, 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 (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. Auditor may need clarification but should demonstrate a basic understanding of the purpose and application of various analytical techniques.

Plan and organize work to meet agreed-to deadlines, thus contributing to meeting audit milestones.

Update audit guides to incorporate revisions agreed to at milestone reviews.

### Execution

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

- Use effective communication techniques, including performing interviews, with supervision, 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.

With guidance from the AIC, 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). Complete and document field work on time to contribute to meeting audit milestones.

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.

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. With guidance from the AIC, keep functional level command personnel abreast of audit results.

## **Communication**

Working with AIC or lead auditor, prepare briefing slides that present results for assigned area. The briefing slides may need revisions to organize results but are technically accurate and complete. Clearly explain audit results at in-process reviews. With AIC or Lead Auditor, brief results to the client's working-level personnel. Show respect for others ideas, comments or questions.

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 a finding (condition, criteria, cause, effect and recommendations). The draft segments should be complete, accurate, and grammatically correct but may need revisions. Cross-reference assigned portions of draft report to supporting working papers.

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 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.