

DEPARTMENT OF DEFENSE OFFICE OF THE INSPECTOR GENERAL

AUDITING CAREER OPPORTUNITIES

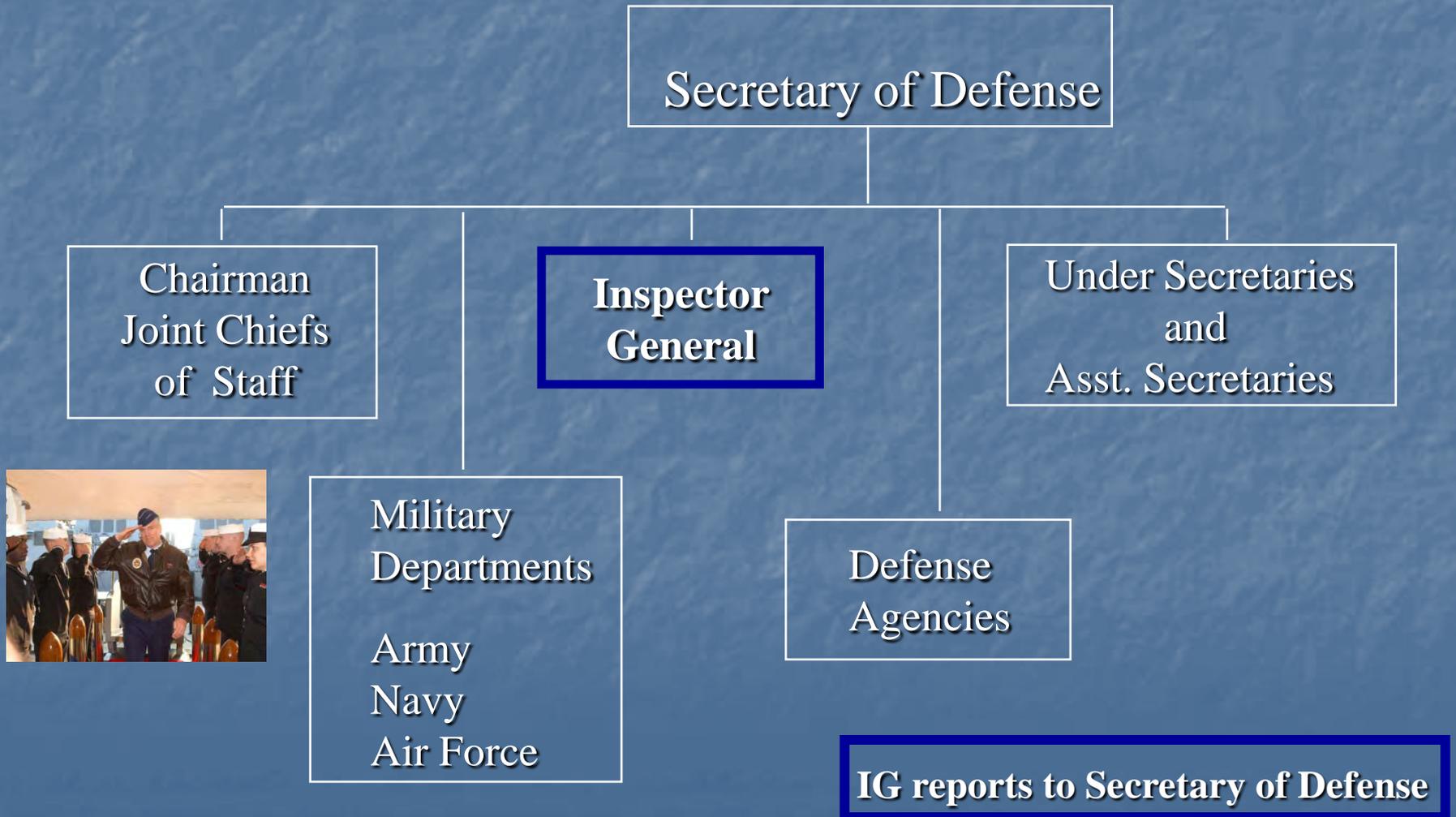


Office of the Deputy
Inspector General
for Auditing

FY 2012 DEFENSE BUDGET

- Largest enterprise in the world
- Budget authority
 - \$553 billion (base budget)
 - \$159.3 billion (global war on terror funding) (The Administration will request additional funding once specific needs of our troops are better known.)
- Force structure
 - 1.4 million active military
 - 700,000 DoD civilians

DEPARTMENT OF DEFENSE



SELECTION OF INSPECTORS GENERAL

- Nominated by the President
- Confirmed by the Senate

MISSION

- Promote effective, efficient, and economical operations
- Prevent and detect fraud, waste, and abuse
- Provide policy for, and conduct, audits and investigations
- Receive and investigate complaints
- Keep the Secretary of Defense and Congress fully informed

DEPARTMENT OF DEFENSE OFFICE OF THE INSPECTOR GENERAL

Inspector General

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graph TD; IG[Inspector General] --- D1[Deputy Inspector General for Auditing]; IG --- D2[Deputy Inspector General for Policy & Oversight]; IG --- D3[Deputy Inspector General for Investigations]; IG --- D4[Deputy Inspector General for Intelligence]; IG --- D5[Deputy Inspector General for Administrative Investigations];
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**Deputy
Inspector General
for Auditing**

**Deputy
Inspector General
for Policy &
Oversight**

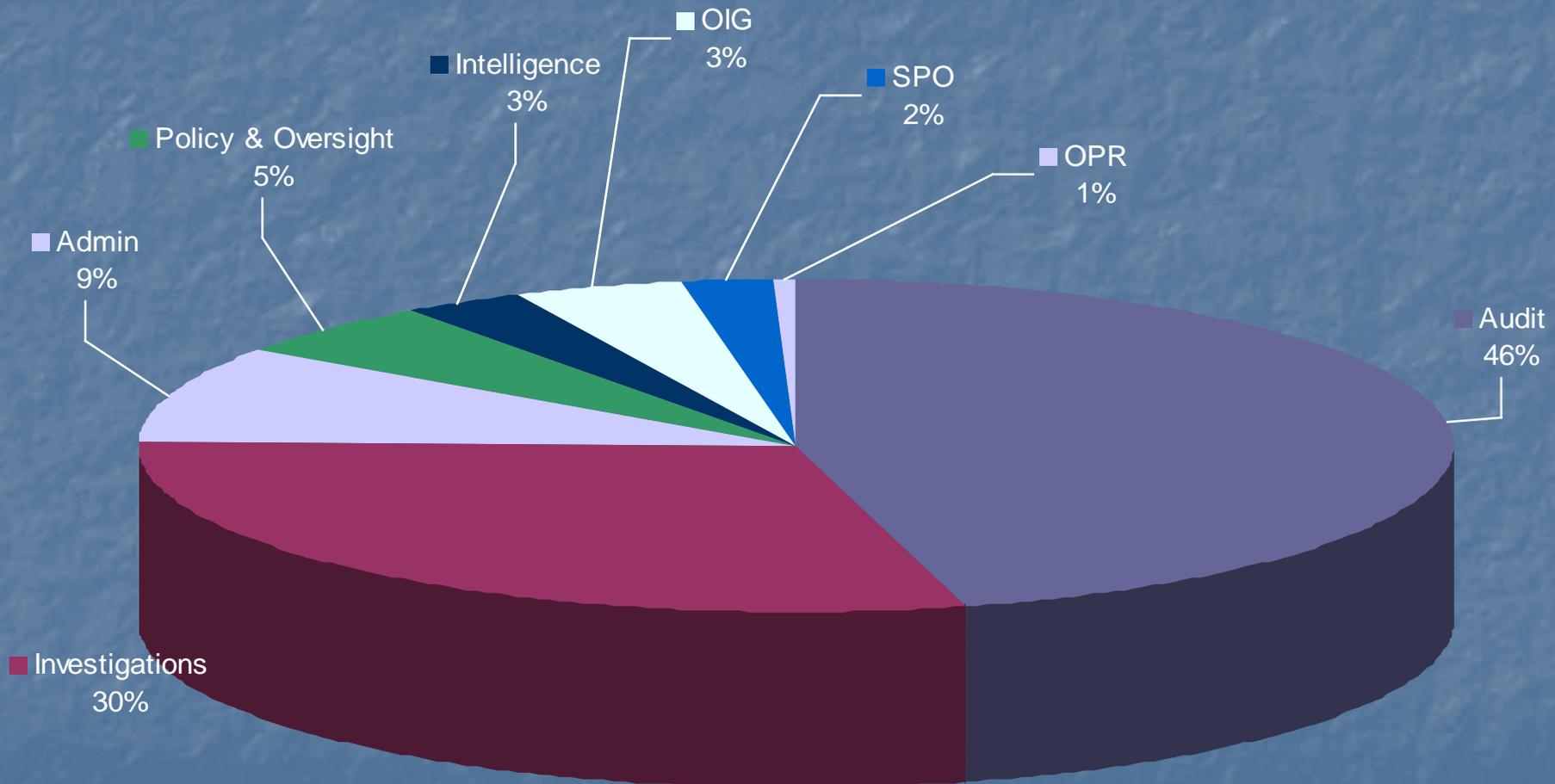
**Deputy
Inspector General
for Investigations**

**Deputy
Inspector General
for Intelligence**

**Deputy
Inspector General
for Administrative
Investigations**

OFFICE OF INSPECTOR GENERAL

Allocation of Personnel



Total strength as of End of Fiscal Year 2011: 1,608 personnel.

AUDIT ORGANIZATIONAL CHART

Deputy IG for Auditing

**Principal Assistant
Inspector General**

**DoD Payments &
Accounting Operations**

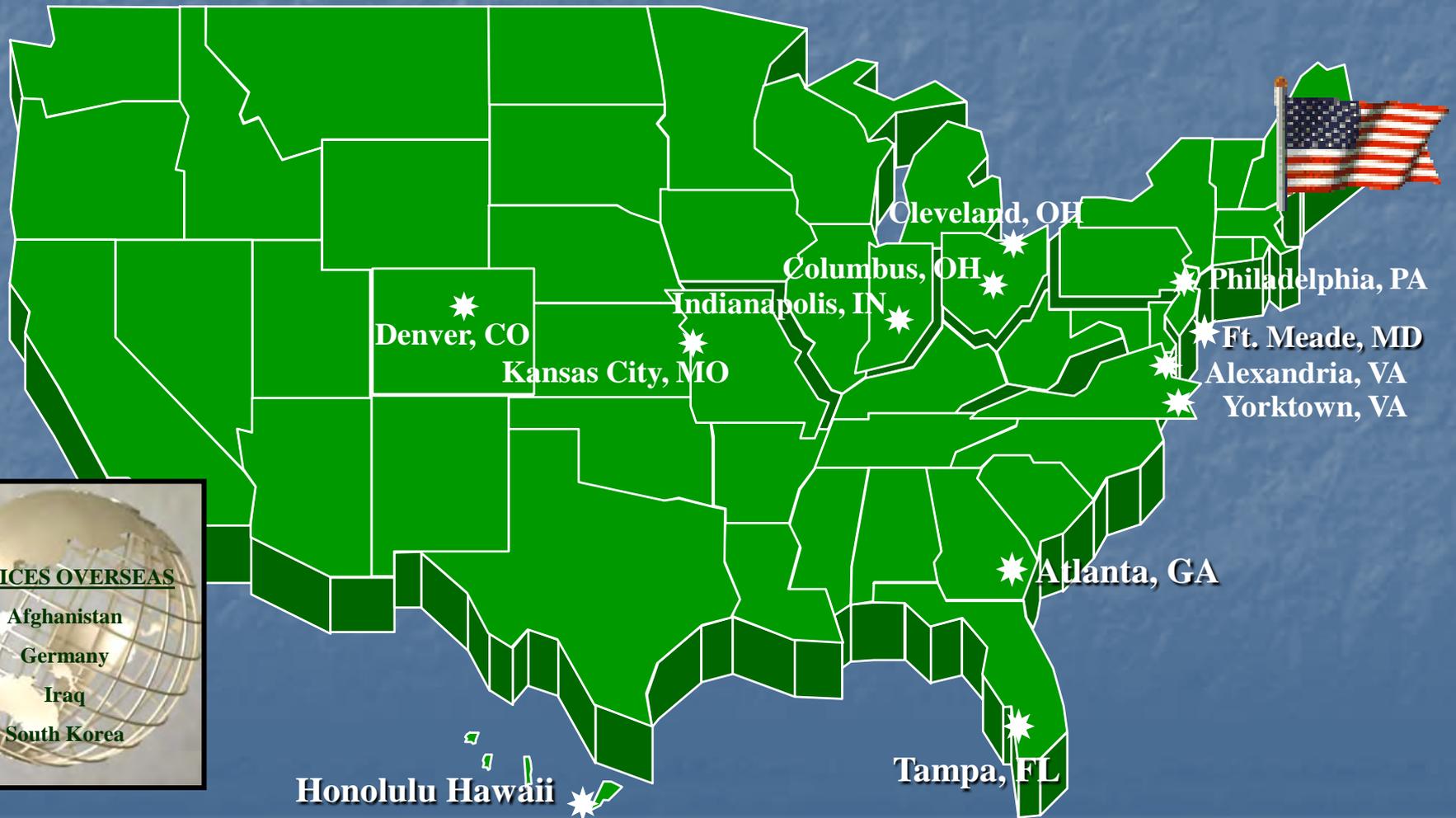
**Financial Management &
Reporting**

**Acquisition &
Contract
Management**

**Joint & Southwest Asia
Operations**

**Readiness, Operations, &
Support**

LOCATION OF AUDIT OFFICES



AUDITING STANDARDS

- Apply Government Auditing Standards (commonly called the Yellow Book) developed by U.S. Government Accountability Office
- Government Auditing Standards incorporate applicable standards of the American Institute of Certified Public Accountants
- Key standards require independence, competent staff, adequate documentation of conclusions, and appropriate staffing and reporting of audit results

TYPES OF AUDITS

- FINANCIAL



- PERFORMANCE



FINANCIAL AUDITS

- Financial Statement Audits provide reasonable assurance about whether the financial statements present fairly:
 - The financial position,
 - Results of operations, and
 - Cash flows in conformity with generally accepted accounting principles

FINANCIAL AUDITS

- Financial related audits address:
 - Problem disbursements
 - Contractor payments
 - General and application controls over financial systems

AUTOMATED FINANCIAL SYSTEMS GROUP

- Systems audits address:
 - Development and acquisition of finance/accounting systems
 - General and application controls systems
 - System's ability to produce auditable financial statements

PERFORMANCE AUDITS

- Independent assessment of the performance of a government organization, program, activity/or function
 - Economy and efficiency
 - Program audits
- Audit provides information to improve public accountability and facilitate DoD management decision making and corrective actions

PERFORMANCE AUDITS

DoD Audit Issue Areas

- Acquisition Program
- Base Realignment and Closure
- Charge Card
- Construction and Sustainment
- Competitive Sourcing
- Contracting Oversight & Quality Assurance
- Data Mining
- Financial

PERFORMANCE AUDITS

DoD Audit Issue Areas

- Global War on Terror
- Health Care and Morale
- Homeland Defense
- Human Capital
- Information Technology
- Intelligence
- Logistics
- Readiness and Force Management

AUDITORS ADD VALUE BY HELPING TO CONTROL RISK

- Test controls in existing processes & systems
- Recommend corrections for control weaknesses
- Provide up-front advice on controls for new processes and systems in development
- Test validity of management risk assessments and accuracy of data/reports used by managers

AUDITORS ADD VALUE BY PROMOTING CHANGE AND REFORM

- Identify opportunities for improvement
- Verify status and results of reforms
- Identify barriers to reform
- Help fine tune reforms to maximize benefits and control risks

AUDIT RELATED ACTIVITIES

- Auditors may perform services other than audits:
 - Management consulting
 - Participate in problem solving DoD management advisory teams
 - Assist investigators and federal prosecutors

HOW WE WORK

- Project Team

- Project Manager
- Team Leaders: 2 to 3
- Staff Auditors: 2 to 9



HOW WE WORK

- Supervision
 - Junior staff auditors work under day-to-day supervision of, and normally travel with, a team leader or senior auditor.
 - Project Managers are official supervisors, who work closely with all members of the team, prepare performance evaluations, and are responsible for career development of team members.

HOW WE WORK

■ Travel

- Travel requirements may range from minimal to up to 50%.
- Usually 2 to 3 auditors travel together. Junior auditors are not expected to travel alone. Travel expenses are paid by the Government.
- Travel is typically from 1 to 3 weeks at one time. Policy is to return home at least every 3 weeks (except on occasional overseas trips).
- Amount of travel depends on audit assignment (i.e., number and location of audit activities, time sensitivity of issues being reviewed, etc.).

AUDITOR TRAVEL

- From Most Offices
 - Frequently throughout the United States
 - Occasionally, audits in Europe (primarily Germany & Asia)
 - Occasionally, audits in Pacific (primarily Hawaii, Japan, & Korea)

FREQUENT TRAVEL LOCATIONS

- Eglin AFB, FL
- San Diego, CA
- San Antonio, TX
- Tampa, FL



FREQUENT TRAVEL LOCATIONS

But not all in the Sun Belt

- Dayton, OH
- Omaha, NE
- Fort Monmouth, NJ
- Mechanicsburg, PA



CONTINUING EDUCATION REQUIREMENTS

- Minimum of 80 hours of training every 2 years
- Introductory Auditor Training Course (for all new auditors)
- Intermediate and Advanced Auditor Training Courses

TRAINING

- Auditing skills such as interviewing and report writing
- CPA/CIA coaching
- Specialized subjects (e.g., systems acquisition, financial statements)



QUALIFICATIONS FOR ENTRY-LEVEL AUDITORS

- Bachelor's degree in accounting or a related degree that includes 24 credit hours of accounting (6 of those hours can be in business law.)
- Graduating within 9 months at the time of applying.
- Must be able to acquire and maintain a secret security clearance.
- Must be a U.S. citizen at time of applying.

ENTRY-LEVEL AUDITORS

- Entry level auditors, depending on GPA, starts as a grade 5, 7 or 9, developmental positions.
- Annually, eligible for noncompetitive promotions up to grade 12. Promotions are based on performance and completion of training requirements.
- Within 3 to 4 years, based on performance and completion of training requirements, can be eligible for competitive GS-13 positions. These are team leader positions with a starting salary of \$89,033 and up.
- May receive annual cash bonuses based on performance.

STARTING SALARY

AUDITORS

Washington, D.C. Area (2012)

CRITERIA

Bachelor's Degree w/GPA 3.0 or better

Master's Degree

(in business or a related field, e.g. public admin, info technology, finance, etc.)

SALARY

GS-7 (\$42,209)

GS-9 (\$51,630)

FEDERAL BENEFITS

- Salary: Commensurate with education and experience
- Advancement: Based on performance
- Training: Heavy emphasis on enhancing employee skills
- Vacation: Earn 13 days per year (Increases to 20 days after 3 years and 26 days after 15 years)

FEDERAL BENEFITS

- Sick Leave -- earn 13 days per year
- Holidays -- 10 days per year
- Health/Life insurance
- Retirement/Thrift Savings Plan
- Equal Employment Opportunity
- Flexible Work Schedule
- Earn credit hours for overtime worked
- Transit subsidy for employees using mass transit or vanpools

DEPARTMENT OF DEFENSE OFFICE OF THE INSPECTOR GENERAL



*Fort Belvoir Mark Center
4800 Mark Center Drive
Alexandria, VA 22350-1500*



For more information visit us on the web at: <http://www.dodig.mil>

**DEPARTMENT OF DEFENSE
OFFICE OF THE
INSPECTOR GENERAL**



The End