AUDIT POLICY & OVERSIGHT (APO)

APO VISION: A team of highly qualified auditors who will drive audit policy, practices, and standards with the aim of promoting world-class audit organizations that will ensure accountability and transparency within the DoD.

APO MISSION: Formulate audit policy and provide oversight to audit and internal review organizations to ensure DoD and Congress have quality products for use in DoD decision making, and oversee contracting officials' use of contract audit reports.

What Can We Do For You?

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Audit Policy & Oversight

DEPARTMENT OF DEFENSE
OFFICE OF INSPECTOR GENERAL

What Makes a DoD Audit Organization World Class?

Elements of a World Class DoD Audit Organization

TONE AT THE TOP

For a DoD audit organization to be world-class, the head of the DoD Component or Activity must set a tone that supports and understands the value and accountability that the audit function brings to the Component.

AUDIT ORGANIZATION

INDEPENDENCE. The audit organization and its auditors are independent and objective.

STANDARDS. The audit organization follows standards with a principles-based versus rules-based focus to improve transparency and enhance public trust.

QUALITY CONTROL. The audit organization has a quality control program that ensures compliance with auditing standards by proactively identifying areas of improvement and disseminating best practices or innovative guidance.

AUDIT MANAGEMENT

HUMAN CAPITAL. Audit management attracts, retains, motivates, and rewards highly competent dedicated employees. Management continuously measures skills and reviews career development to ensure auditors obtain and maintain the highest competitive edge. Management actively identifies and promotes career development opportunities for the staff.

STRATEGIC PLANNING. Audit management implements a strategic planning process to ensure the audit organization's resources and priorities support its clients' strategic goals. Management develops the audit plan using intelligent risk factors and priorities through understanding clients' business, goals, and risks.

AUDIT SERVICES & PRODUCTS. The audit organization meets clients' needs by identifying the appropriate service and product; ensuring the service and product are timely; and quality processes are working effectively so that the client is confident in the results and can make informed decisions.

CLIENT INTERFACE. Audit management provides an open line of communication to educate clients on the audit organization's products and services. Management develops relationships to foster an understanding of clients' needs and mission, to address clients' needs in the planning process, and to provide creative solutions that exceed clients' expectations.

INNOVATION. Audit management initiates, anticipates, and adapts quickly to change; proactively seeks new techniques or technologies to foster process improvements; and institutes innovative approaches and techniques to enhance staff development and to better serve their clients. Management acts as a catalyst to motivate audit staff to willingly implement changes.

ASSESSMENTS. All members of the audit organization continually assess and enhance the processes and services that support its engagements; and establish methods to measure its performance goals achieved and value delivered.

STAFF

ETHICS. Auditors demonstrate integrity, credibility, commitment to accountability, and professional skepticism.

PROFESSIONALISM & COMPETENCE. In addition to meeting the continuous professional education standard, auditors seek continuous professional advancement through education and participation in professional organizations. Auditors stay on the cutting edge of technological advances and leverage those tools to better serve their clients.

TEAMWORK. Personnel at all levels communicate openly and work harmoniously by sharing ideas, concepts, and information to accomplish the audit organization's mission and goals.