"An OIG is judged by the results of its efforts and the timeliness, accuracy, objectivity, fairness, and usefulness of these results."[1]

Item	Focus	Position(s) Measured	SMART Goal	Rubric
1	**Customer Satisfaction[2]** (Usefulness, Timeliness)	Director and Manager. See note concerning use with audit staff.	Senior internal customer are satisfied with timeliness, sufficiency of the information provided, and communication during the engagement as indicated on customer satisfaction surveys administered following each completed OIG audit engagement. Note: Auditors may not have enough projects over the course of one year to offset the results of surveys skewing low or high. A suggestion was to include this as part project evaluation.	5. Average rating of __ to __ 4. Average rating of __ to __ 3. Average rating of __ to __ 2. Average rating of __ to __ 1. Average rating below __
2	**Engagement Completion** (Timeliness)	Director, Manager	Engagements completed within the established/approved hours (or due date).	5. On average engagements are completed within __% or less of the established/approved hours (or due date). 4. On average engagements are completed within __ to __% of the established/approved hours (or due date). 3. On average engagements are completed within __ to __% of the established/approved hours (or due date). 2. On average engagements are completed within __ to __% of the established/approved hours (or due date). 1. On average engagements are completed in a timeframe greater than __% of the established/approved hours (or due date).

[1] **Principles and Standards for Offices of Inspector General, published by the Association of Inspectors General, page 3.**

[2] **Related to IG and Investigations SMART Customer Survey Goal**

Item	Focus	Position(s) Measured	SMART Goal	Rubric
3	**Annual (Audit) Work Plan** (Timeliness)	Director, Manager	Planned engagements initiated during the plan year. Note: The OIG produces a risk-based annual work plan based which is approved by the agency head. This plan projects the audit topics to be initiated based on available auditor work hours. Although unanticipated events and requests can delay planned engagements, maximizing the initiation of projects included on the Audit Work Plan is an indicator of efficiency and effectiveness.	5. __ % or more of planned engagements are initiated during the plan year. 4. __ to __ %t of planned engagements are initiated during the plan year. 3. __ to __ % of planned engagements are initiated during the plan year. 2. __ to __ % of planned engagements are initiated during the plan year. 1. Less than __ % of planned engagements are initiated during the plan year.

| 4 | **Engagement Phase** (Timeliness) | Auditor | Engagement phase(s) completed within established/approved hours (or due date).

Note:
This measure can be applied to each phase of an engagement, e.g. preliminary survey, fieldwork or reporting. The definition of start and end of a phase is dependent upon the agency. For example Fieldwork Phase maybe from Entrance Conference to Working Conference. Agencies can decide to use hours or dates as the means to measure the percentage.

Example:
Fieldwork phase is completed within established/approved hours. | 5. On average the _____ phase is completed within __% or less of the established/approved hours (or due date).
4. On average the _____ phase is completed within __ to __% of the established/approved hours (or due date).
3. On average the _____ phase is completed within __ to __% of the established/approved hours (or due date).
2. On average the _____ phase is completed within __ to __% of the established/approved hours (or due date).
1. On average the _____ phase is completed in a timeframe greater than __% of the established/approved hours (or due date).

Example:
5. On average the Fieldwork phase is completed within 84.9% or less of the established/approved hours (or due date).
4. On average the Fieldwork phase is completed within 85 to 94.9% of the established/approved hours (or due date).
3. On average the Fieldwork phase is completed within 95 to 104.9 % of the established/approved hours (or due date).
2. On average the Fieldwork phase is completed within 105 to 110% of the established/approved hours (or due date).
1. On average the Fieldwork phase is completed in a timeframe greater than 110% of the established/approved hours (or due date). |

Audit – Recommended SMART Goals

Other suggestions discussed.

Item	Focus	Position(s) Measured	SMART Goal	Rubric
	Draft Reports (Timeliness)	**Auditor**	Complete draft reports (i.e. submitted to management for initial review) for at least __ % of engagements within __ months (days, hours) of the project start date (i.e., entrance conference).	5. __ % of draft reports submitted to management within __ months (days, hours) of entrance conference. 4. __ % of draft reports submitted to management within __ months (days, hours) of entrance conference. 3. __ % of draft reports submitted to management within __ months (days, hours) of entrance conference. 2. __ % of draft reports submitted to management within __ months (days, hours) of entrance conference. 1. less than __ % of draft reports submitted to management within __ months (days, hours) of entrance conference.
	Professional Development	**Auditor**	IIA Standard 1210 Proficiency states "Internal Auditors must possess the knowledge, skills, and other competencies needed to perform their individual responsibilities." At a minimum, the auditor must meet the number of training hours established in the OIG Procedures Manual/Individual Training Plan (pick what is appropriate). Additional Activities: ☐ Pursue certification through testing for at least one part of the CIA, CISA,	5. Achieve the minimum training requirements identified in the OIG Procedures Manual/Individual Training Plan through approved training opportunities plus two additional activities or by earning a certification (CIA, CIG, CPA, CISA, etc.) or an advanced degree. 4. Achieve the minimum training requirements identified in the OIG Procedures Manual/Individual Training Plan through approved training opportunities plus two additional activity.
			CFE or similar examinations. • Provide instructional training or present to an audit-related professional organization. • Participate in at least six audit-related professional organization meetings. • Serve as an officer, board member, or committee member of an audit-related professional organization. • Coordinate an event sponsored by an audit-related professional organization. • Make progress in an approved related formal degree program. • Complete approved research in a related area. (For example, research related to new developments in computer security.) • Complete a special assignment or project in addition to routine assignments. • Attend regional, national, and international meetings, conferences and workshops sponsored by professional organizations. • Publication (electronic or hard copy) of an audit-related article or book.	3. Achieve minimum training requirements identified in the OIG Procedures Manual/Individual Training Plan through approved training opportunities. 2. Achieve 50-99% of the minimum training requirements identified in the OIG Procedures Manual/Individual Training Plan through approved training opportunities. 1. Achieve less than 50% of the minimum training requirements identified in the OIG Procedures Manual/Individual Training Plan through approved training opportunities.

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Audit – Recommended SMART Goals

			• Audit-related exam question accepted or participation on exam question review panel. • Participation in an approved mentoring program.	