



## SMART EXPECTATIONS Director of Audit

**Expectation: 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.**

Performance rating of “3”: 75% to 85 % of planned engagements are initiated during the plan year.

Performance rating of “4”: 86% to 94 % of planned engagements are initiated during the plan year.

Performance rating of “5”: 95% or greater of planned engagement are initiated during the plan year.

Performance rating of “2”: Less than 74% of planned engagements are initiated during the plan year.

Performance rating of “1”: Less than 50% of planned engagements are initiated during the plan year.

**Expectation: Foster a Department culture of continuous improvement and increased efficiency to enhance internal and external service delivery by implementing a risk-based quality internal audit program that increases efficiency and effectiveness and strengthens internal controls within the Department. Management agreement with audit findings is an indicator of the accuracy of audit work performed. Percentage of audit findings agreed to by Department management.**

Performance rating of “3”: 85% - 89%

Performance rating of “4”: 90% - 95%

Performance rating of “5”: 95% or greater

Performance rating of “2”: Less than 80%

Performance rating of “1”: Less than 70%

**Expectation: Foster a Department culture of continuous improvement and increased efficiency to enhance internal and external service delivery by implementing a risk-based quality internal audit program that increase efficiency and effectiveness and strengthen internal control in the Department. Corrective action taken by Department programs is also an indicator of the accuracy of audit work performed and commitment of the OIG audit team to working collaboratively**



**with management to identify actionable recommendations to increase Department efficiency and effectiveness and strengthen internal controls within the Department.**

- Corrective action implemented on 70 to 80 percent of audit recommendations within one year of the published audit report = 3 performance rating
- Corrective action implemented on 80 to 90 percent of audit recommendations within one year of the published audit report = 4 performance rating
- Corrective action implemented on 90 to 100 percent of audit recommendations within one year of the published audit report = 5 performance rating
- Corrective action implemented on less than 70 percent of audit recommendations within one year of the published audit report = 2 performance rating
- Corrective action implemented on less than 60 percent of audit recommendations within one year of the published audit report = 1 performance rating