

INSPECTORS GENERAL AUDITOR TRAINING INSTITUTE

Paul F. Caron

The Inspectors General Auditor Training Institute was created to implement recommendations made in two studies (1987 and 1990) conducted by the President's Council on Integrity and Efficiency (PCIE). The studies called for an independently administered auditor training center. The Institute provides Offices of Inspector General (OIG) employees from all segments of the federal government the audit skills and knowledge essential to meet professional auditing standards and to perform effectively in the federal environment.

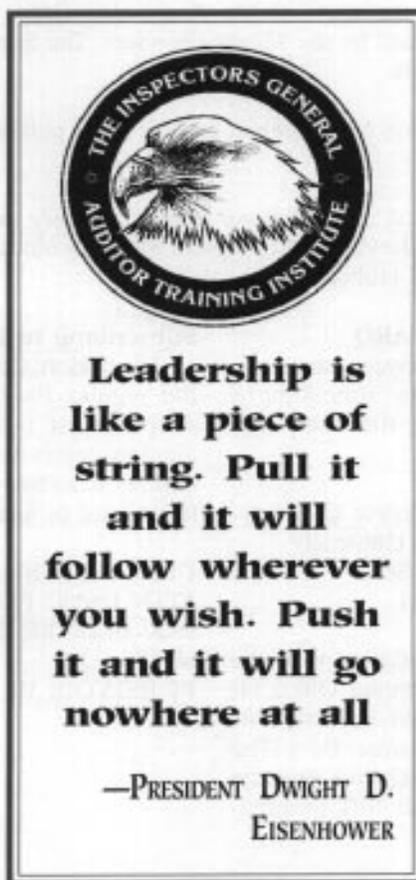
All OIGs can participate, and the PCIE's Audit Committee serves as the Institute's Board of Directors. This Board oversees program development, instructors, facilities and administrative costs.

The Institute, located at Fort Belvoir, Va., is administratively under the Department of Treasury/OIG. Students benefit from its campus-like learning environment. It conducted its first class in July 1991. Through September 1993, 1,175 individuals from 51 departments/agencies have attended.

Purpose of the Institute

The Institute was created to combine the best efforts of the members of

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the PCIE and the Executive Council on Integrity and Efficiency (ECIE) to more effectively and economically:

- Meet the statutory requirements of the Inspector General Act
- Meet the provisions of executive orders wherein the PCIE "shall develop policies that will aid in estab-

lishment and highly skilled Office of Inspector General staff members"

— Fulfill the continuing professional education requirements as published in the Comptroller General's Government Auditing Standards as they relate to the performance or review of federal programs or operations audit

— Provide training that serves the basic needs of the federal OIG audit community and facilitates professional development, quality and consistency among PCIE members.

Mission and Philosophy

The mission and philosophy of the Institute is:

— To provide training that will enhance the skills, abilities and knowledge of Federal Office of Inspectors General auditors.

— Embodied in and underlying all actions at the Inspectors General Auditor Training Institute are the following basic beliefs:

— We know that federal OIG auditors improve government operations.

— We care that our students learn.

— We protect the quality of our instruction.

— We are proud to be the best we can be.

— We are always trying to improve.

Fiscal 1994 Offerings/Length

Introductory Auditor Training/3 weeks

Intermediate Auditor/1 week

Fraud Auditing: Theory & Application/1 week

Financial Statements Auditing/1 week

Use of Independent Public Accountants for Auditing/3 days

Financial Statement Fraud Auditing/2 days

Continuing Professional Education (CPE)

The Institute has been approved as a start-up sponsor on the National Registry of CPE Sponsors. Registration is effective through January 31, 1995, sponsorship number is 93-00433-95. This sponsor has been granted probationary status by the National Association of State Boards of Accountancy as a start-up sponsor of continuing professional education. Upon successful completion of the course monitoring program and review by the CPE Sponsor Registry

Committee, the sponsor will be granted full acceptance on the National Registry of CPE Sponsors. State boards have final authority on the acceptance of individual programs.

Registration

Participants must preregister to attend the individual programs. Individuals in the Department of Defense may attend the Institute by contacting the Registrar at (703) 805-4501.

MEANINGFUL CHARACTERISTICS

YOUR AUDITOR'S PERFORMANCE

Does Your Leadership Style Maximize It?

What makes us accept or reject our leaders? What characteristics do we perceive as good, bad, acceptable, rejectable? Are interpersonal relationship characteristics more or less important than professional qualifications? Are management techniques more or less important than personal qualities?

During the past 2 years, 382 senior/lead auditors attending the Inspectors General Auditor Training Institute ranked the five characteristics they believe are the most meaningful for leadership acceptance or rejection. All auditors attending our first 18 sessions of the Intermediate Auditing program were given two questionnaires to complete. Respondents were auditors representing 30 different federal departments or agencies.

Five characteristics selected for why we accept our leaders were:

— Supports subordinates (213 or 55.7 percent)

— Accepts responsibility (202 or 52.8 percent)

— Knowledge of subject (163 or 42.6 percent)

— Respect and feeling for others, and extremely effective planner (133 or 34.8 percent)

— Fair (132 or 34.5 percent).

Five characteristics selected for why we reject our leaders were:

— Does not support subordinates (182 or 47.6 percent)

— Does not communicate well with subordinates, peers or superiors (157 or 41 percent)

— Unable to give guidance or constructive criticism (136 or 35.6 percent)

— Indecisive (118 or 30.8 percent)

— Unprofessional and disorganized (120 or 31.4 percent).

From the overall results of the questionnaires, I categorized the lists of characteristics provided by these senior/lead auditors and came to these general conclusions: (1) the interpersonal relationship and personal qualities of their audit leaders appear to be overwhelming reasons for rejecting them; (2) leaders seem to be accepted more readily when they appear to strike a balance between interpersonal qualities, and management techniques.

My philosophy is we should treat others as we want to be treated.