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ABSTRACT

This memorandum sets forth policies, objectives, plans and programs for providing opportunities to professional staff for development of their technical and managerial skills. Section titles are: Policy and Objectives; Methods of Achieving Objectives; Cooperative Determination of Training Needs, Professional Development Plan; Agency Financial Support For Courses Of Study Outside Of Regular Duty Hours; Evaluation of Training Received; Employee's Comments on First 6 months. Attachments include: Adult Operations Career Profile, and Instructions for Preparation; Suggested Outline For Orientation of New Employees; Examples of Subjects for Emphasis in Training; Training Evaluation Form. (NF)



UNITED STATES
DEPARTMENT OF THE INTERIOR
OFFICE OF THE SECRETARY
WASHINGTON, D.C. 20240

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AO-ADM No. 45 Revised
Revision No. 1
July 23, 1971

Memorandum

To: All Auditors
From: Director, Audit Operations
Subject: Professional Development Policies and Programs

1. The attached Revision No. 1 to AO-ADM No. 45 revises paragraph VI, Agency Financial Support for Courses of Study Outside of Regular Duty Hours.

2. Essentially, the revision:

a. Continues to provide for reimbursement by the Department of one-half of the cost of a CPA coaching course, but removes the limit of \$150 for such reimbursement.

b. Authorizes the inclusion of required books and other items not covered by tuition in determining the cost of a CPA coaching or other outside study course. Previously, payment by the Department was based on tuition cost only.

c. Provides for reimbursement by the Department to the staff member on completion of an outside study course rather than payment by the Department in advance. The requirement for approval by Headquarters before enrollment is not changed.

d. Deletes the requirement for the staff member to submit an Agreement to Complete Course. This agreement is no longer required because reimbursement is made to the staff member when the course is completed.

3. Make the following changes to AO-ADM No. 45, dated July 20, 1970:

a. Table of Contents, page 1. Substitute attached Revision No. 1, July 23, 1971.

b. Paragraph VI. Substitute attached Revision No. 1, pages 8-10, for the superseded paragraph VI. Delete the portion of superseded paragraph VI appearing on the lower half of page 7 and at the top of page 11.

4. For your convenience, a vertical line in the right margin of Revision No. 1 shows where changes were made.

AC012 762

James R. Pierce

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I. PURPOSE

This memorandum sets forth the policies, objectives, plans and programs for providing opportunities to professional staff for development of their technical and managerial skills.

II. POLICY AND OBJECTIVES

A. It is a basic policy of Audit Operations to foster the continuing development of its audit staff. The principal objectives of this policy are to:

1. Achieve and sustain the highest level of professional competence, and
2. Provide career opportunities and a work climate that will enable the staff to enjoy a satisfying and rewarding career.

B. In carrying out this policy and the objectives, the professional development program is designed to:

1. Bridge the gap between education obtained in college and more specific professional knowledge required on actual audit assignments.
2. Increase knowledge and skills to achieve greater efficiency and effectiveness in accomplishing assignments.
3. Keep staff abreast of current developments, technological advances and other information pertaining to accounting, auditing and financial management areas.
4. Prepare staff for the assumption of higher level responsibilities.

III. METHODS OF ACHIEVING OBJECTIVES

A. The managerial and supervisory personnel of Audit Operations are responsible for encouraging, assisting and motivating each staff member to improve his or her professional abilities. At the same time, effective career development demands a continuing personal effort on the part of the staff member. Discussions of career goals and training needs between the staff member and supervisors are important in achieving the objectives effectively.

B. The professional development program provides for orientation and training to be conducted in-house and at training facilities operated

(usually under classroom conditions) by other Government agencies, educational institutions, professional societies, and other organizations. In addition, attendance at and participation in professional symposiums, seminars, lectures and meetings will be scheduled on a selective basis.

C. Each staff member is, further, strongly encouraged to pursue his own professional development, consistent with his career plans, to supplement the training provided or sponsored by Audit Operations. Such self-development activities might include, for example, studying for and taking the CPA examination, taking correspondence or other outside courses, and actively participating as a member of a professional organization.

IV. COOPERATIVE DETERMINATION OF TRAINING NEEDS

A. Considerations in Determining Training Needs

Staff members possess different educational backgrounds, experiences, interests and capabilities. The training program will, therefore, recognize these individual differences, together with the needs of Audit Operations, to assure the most economical and effective determination of training requirements. An important source of information for use in making this determination is the Career Profile (Attachment A).

B. Career Profile

1. The Career Profile includes summary information regarding degrees, training, past employment, professional activities and related data. The Profile will be completed initially by each staff member (GS-13 and below) currently on board and by new employees when entering on duty, in accordance with the Instructions for Preparation included with Attachment A, and will be forwarded by the regional director to the Director, Audit Operations. As provided in those Instructions, all blocks on the form should be completed by the staff member except information in Block 7 regarding courses or meetings financed by the Department. The latter information will be added by Headquarters. (Information should, however, be included in that Block for training courses attended at the expense of other Government agencies in which the staff member was employed.)

2. The Profile will be maintained on a current basis by Headquarters to include (i) information available in Headquarters regarding training financed by the Department, and (ii) information furnished to Headquarters by the regional directors after the Profile is established, such as additional degrees received, home study courses

started or completed, CPA or bar examinations passed, other certificates or honors awarded, and other significant, relevant events. This information should be forwarded by the regional director promptly so that the staff member's Profile will include current data.

C. Developing the Training Program

The information in the Profile, training recommendations by the regional director and supervisors shown on the staff member's performance appraisal report, and other data available will be studied by Headquarters in conjunction with audit plans, training courses available, dates and locations at which the training courses are offered, and fund availability. In coordination with the regional director, Headquarters will then develop a training program for the ensuing fiscal year that is considered most beneficial and practicable mutually for the staff member and Audit Operations.

V. PROFESSIONAL DEVELOPMENT PLAN

A. Career Levels

The general career pattern for auditors assigned to regional offices is as follows:

GS 5-7	Trainee - Junior Auditor
GS 9-11	Semi-Senior Auditor
GS 12	Senior Auditor
GS 13	In-charge Auditor
GS 14	Audit Manager
GS 15	Regional Director

B. Length of Agency-Sponsored Training Annually

As a target, the development plans will generally provide for formal training of from 2 to 3 weeks per year. The actual training period, however, may be more or less as a result of factors referred to in paragraph IV above and special needs or situations which arise. It is the objective to provide some of the courses to all auditors at the applicable career levels and to provide other courses on a selective basis.

C. Scope of Training for Each Career Level

1. General

a. All new employees should receive orientation at the regional office preferably during their first week on duty. (Attachment B includes a suggested outline of topics to be covered.) Further, each staff member should be in a continuous learning situation. Therefore, assignments and supervisors should be varied to the maximum extent practicable to provide diversified experience and cross-training in all types of audits for which Audit Operations is responsible. The audit assignments should, therefore, include internal, contract, grant, Job Corps and other audits at as many different entities and involving as many different types of operations as practicable. The regional directors are responsible for assuring that these orientations and diversifications of assignments are accomplished effectively.

b. The training plans shown below for the indicated career levels are those which will generally be used by Headquarters as a guide in developing a formal training program for a staff member. While a plan will usually be applicable to the career level shown, sufficient flexibility is intended to permit the scheduling of specific training for a different career level. For example, under certain circumstances, it may be desirable to provide advanced training in the audit of an ADP operation to a GS-9 auditor even though the plan contemplates such training for the GS 12-13 career range. In addition to the formal training plans, as previously stated, attendance on a selective basis will be scheduled for seminars, symposiums and other technical and management meetings. Attachment C lists the types of subjects to be emphasized in the training plan for each career range, and Attachment D includes examples of training courses and materials available.

c. Documents required to formally arrange with another Government agency or non-Government facility to provide training at the Department's expense, and the related travel authorizations if required, will be prepared by Headquarters.

d. In addition to formal courses covered in the training plan, a reasonable amount of time should be made available during duty hours at the regional office for study and discussion of technical publications and other professional materials, review of problems encountered on assignments and their solutions, and other professional development activities. (For example, sessions may be scheduled for a small group to hear and discuss a CPAudio cassette recording or to discuss an article appearing in The Internal Auditor, The Journal of

Accountancy, or The Federal Accountant.) Self-improvement efforts through home study, participation in professional societies, and other activities are also emphasized as indicated in Paragraph III. C. above. The regional office will maintain a basic library for reference purposes and encourage use by the staff for professional development.

2. Trainee-Junior Auditor, GS 5-7

a. The training plan for this career range is designed to include a combination of on-the-job orientation and training and formal classroom instruction. It is essential at this level that the staff member becomes familiar with the Government's operations generally and with the Department's mission and operations particularly, including the related responsibilities of Audit Operations. Further, close guidance by experienced supervisors in specific audit techniques and approaches is an essential element of the sound basic training so important in this formative period of the staff member's development.

b. In accordance with the foregoing, the training in this career range will emphasize the subjects shown in Attachment C, summarized as follows:

1. Orientation at the regional office
2. On-the-job training
3. Other instruction in audit techniques and procedures

3. Semi-Senior Auditor, GS 9-11

a. In this career range, the objectives of training are primarily to assist the auditor in (i) achieving a higher level of professional competence, and (ii) preparing for the assumption of senior auditor responsibilities. Emphasis is placed on acquiring greater competence in technical performance and on qualities needed to progress toward a position requiring leadership abilities.

b. Training in this career range will emphasize the subjects shown in Attachment C, summarized as follows:

1. Advanced audit techniques
2. Principles of supervision
3. Report writing

4. Senior and In-charge Auditor, GS 12-13

a. Auditors advancing to these grades should be well-grounded in audit principles and procedures. The formal training will emphasize further development in advanced audit techniques and in the skills needed to effectively supervise and manage.

b. As shown in Attachment C, the training in this career range will emphasize the following areas:

1. ADP, statistical sampling, and other advanced audit techniques
2. Supervision and management
3. Effective communication and report writing

5. Audit Manager, GS-14; Regional Director, GS-15

At these executive levels, it is expected that the required advanced technical knowledge and skills will have been acquired through formal training, experience and self-development efforts. At these levels, therefore, formal training at the Department's expense will primarily consist of specially selected technical and management subjects.

~~VI. AGENCY FINANCIAL SUPPORT FOR COURSES OF STUDY OUTSIDE OF REGULAR DUTY HOURS~~

~~A. General Principle~~

~~To the extent appropriate and practicable, the Department will finance fully or contribute toward the tuition cost of a self-study or other outside training course provided the subject matter is directly related to the work of Audit Operations or, if not directly related, would lead to more effective work performance and, therefore, the Department and Audit Operations would benefit from the knowledge gained. Such courses may be offered through correspondence or attendance at a college or other institution or facility and may provide for granting college credits, certificates, or other indication of completion.~~

~~B. Procedures for Requesting Financial Support~~

~~1. Requests for financial support should be submitted through the regional director to the Director, Audit Operations, for approval. The request should include full particulars, such as:~~

- ~~a. Name, title and grade of staff member requesting support~~

VI. AGENCY FINANCIAL SUPPORT FOR COURSES OF STUDY OUTSIDE OF REGULAR DUTY HOURS

A. General Principle

To the extent appropriate and practicable, the Department will reimburse a staff member fully or partially for the cost of a self-study or other outside training course provided the subject matter is directly related to the work of Audit Operations or, if not directly related, would lead to more effective work performance and, therefore, the Department and Audit Operations would benefit from the knowledge gained. Such courses may be offered through correspondence or attendance at a college or other institution or facility and may provide for granting college credits, certificates, or other indication of completion.

B. Procedures for Requesting Financial Support

1. Approval to obtain reimbursement from the Department for a self-study or other training course to be taken outside of regular duty hours should be obtained in advance of enrollment. Submit the request for approval through the regional director to the Director, Audit Operations, and include full particulars such as:

- a. Name and grade of staff member
- b. Title and description of course
- c. Name and mailing address of training facility
- d. Duration of training (number of hours and beginning and ending dates)
- e. Semester or quarter hours to be granted for the course, if any
- f. Tuition
- g. Types and amount of other anticipated costs (e.g., books not included in tuition which are prescribed for the course and must be purchased)
- h. Expected benefit to Audit Operations or the Department
- i. The regional director's recommendation.

2. For an approved training course, a form DI-510, Request and Authorization for Training, is prepared and processed by Headquarters and a copy is sent to the staff member.

C. Payment Procedures

1. The staff member pays, and obtains receipts for, the tuition and other essential costs the Department had agreed to reimburse in accordance with the approved form DI-510.

2. After completing the course, the staff member claims reimbursement for the cost or portion thereof that the Department had agreed to pay. Such claim may be included on either (i) his next regular SF-1012 Travel Voucher or (ii) an SF-1164 voucher, Claim for Reimbursement for Expenditures on Official Business. A copy of the DI-510, receipts, and evidence of completion must be attached and a statement similar to the following shown on the voucher:

Cost (or portion of cost) of
training course (name of course)
given by (vendor), as authorized
by attached DI-510. See receipt(s)
and evidence of completion attached.

3. The voucher and supporting documents are submitted to the Director, Audit Operations. (The SF-1012 voucher is signed by the staff member and approved by the regional director before submission in the usual manner. On the SF-1164 voucher, the staff member signs as "Claimant," the regional director initials, and the Director, Audit Operations, signs as the "Approving Officer.")

D. CPA Coaching Course and Examination

1. Attainment of a CPA certificate is a significant milestone in the career of a professional auditor and, therefore, should be an important goal in the self-development efforts of staff members. Audit Operations encourages its staff to pursue this goal and, accordingly, the Department will reimburse one-half of the cost on completion of a CPA coaching course provided that:

- a. The course is provided by a reliable source.
- b. Prior approval is obtained in accordance with paragraph VI. B. above.

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2. Absence from duty for the time required to take a CPA examination will be authorized without charge to leave. If travel away from the duty point is required for the examination, the excused time may include essential travel time not to exceed 8 hours each way for a single trip. Travel and other costs for the examination are at the staff member's expense. (On the staff member's Time and Attendance Report ((time card)), the excused time is reported in the OTHER column under HOURS ABSENT, "9" is entered in the CODE column, and "CPA Examination" is shown in the REMARKS block. Since the staff member is in a regular pay status during this period, the time is also included in the REG column under HOURS IN PAY STATUS.)

E. Continued Service Agreement

1. As provided in Federal Personnel Manual 410 and Departmental Manual 370 DM 410, the staff member is required to sign an agreement to continue in the service of the Department after completing training at a non-Government facility at the Department's expense. Basically, the length of service is at least three times the length of training (e.g., number of hours) unless the staff member is involuntarily separated. If the required length of service is not served, repayment of the Department's costs (but not salary) may be required. (The Continued Service Agreement is not required, however, when the training course does not exceed 80 hours of classroom instruction or is given through a correspondence course.)

2. The Continued Service Agreement is prepared by Headquarters and sent to the regional director for signature of the staff member and return to Headquarters.

3. The Continued Service Agreement applies to training at a non-Government facility whether provided during or outside of regular duty hours.

~~3. The Continued Service Agreement applies to training at a non-Government facility whether provided during or outside of regular duty hours, and is in addition to the Agreement to Complete Course required for the latter in accordance with Paragraph VI, C, above.~~

VII. EVALUATION OF TRAINING RECEIVED

After completing a training course provided at the Department's expense, the staff member will complete a Training Evaluation Form, Attachment E, and forward it to the Director, Audit Operations, through the regional director. This evaluation, including comments and recommendations, should be prepared carefully and completely; it is a valuable source of information for assessing the effectiveness of the course in achieving the goals intended. This information is used in making judgments regarding future participation by Audit Operations, modifications required in the particular course or in the training plan, or other appropriate actions.

VIII. EMPLOYEE'S COMMENTS ON FIRST 6 MONTHS

About 6 months after joining the audit staff, the employee will receive an Employee Opinion Report form from the Personnel Officer (Attachment F). The staff member is urged to include in this Report frank comments and suggestions regarding his or her training and work experience during the period. So that the comments can help Audit Operations and the Department in evaluating and improving procedures, the report should convey the staff member's impressions concerning, for example, the initial indoctrination, on-the-job and other training, work assignments, and any other matters the employee may wish to include.

IX. EFFECTIVE DATE

This instruction is effective immediately.

James R. Purice

AUDIT OPERATIONS
CAREER PROFILE

1. Name (Last) (First) (Middle Initial) 2. Region 3. Birth Date (Mo. & Year) 4. CPA Certificate Yes No State Year 6. Remarks:

6. EDUCATION ABOVE HIGH SCHOOL LEVEL AND OTHER TRAINING (NOT GOV'T-SPONSORED)*. HONORS AND ACHIEVEMENTS

Degrees	Business-Related College Subjects		Business-Related Home Study or Other Courses		Professional Societies, Activities, Honors, Certificates, Licenses, Other Accomplishments		
	Type	Year	Subject	Credits	Subject	Dates	Description
			ADP				
			Statistics				
			Operations Research				

7. GOVERNMENT-SPONSORED TRAINING AT GOV'T AND NON-GOV'T FACILITIES

Dates Attended	Total Hours	Title of Course	By Whom Given	Completed		Cost (Interior Dept.)	
				Yes	No	Total	Other

8. PROFESSIONAL EMPLOYMENT RECORD

Dates Employed		Salary or Grade	Name and Location of Employer	Kind of Business	Type of Work Performed
From	To	Present GS-			
			Interior	Government	Auditor

*Include education and training under GI Bill



AUDIT OPERATIONS

CAREER PROFILE
INSTRUCTIONS FOR PREPARATION

I. GENERAL INSTRUCTIONS

A. The Career Profile contains information that is needed for effective professional development planning for each staff member.

B. The Profile is to be prepared initially by all professional staff (GS-13 and below) currently on board, and by new staff within 1 month after entering on duty, for submission by the regional director to the Director, Audit Operations.

C. After the initial submission, the Profile will be maintained on a current basis by Headquarters, Audit Operations. For this purpose, certain information needed to update the Profile, as provided in paragraph II. B. of the Specific Instructions below, will be required on a current basis from the regional director.

II. SPECIFIC INSTRUCTIONS

A. Information to be Submitted to Headquarters Initially

- Blocks 1 - Name
- 2 - Region
- 3 - Birth Date
- 4 - CPA Certificate

Information required for these Blocks is self-explanatory.

Block 5 - Remarks

This block is for Headquarters use only.

Block 6 - Education Above High School Level and Other Training (Not Gov't Sponsored), Honors and Achievements

a. Show in this Block the education and training (i) obtained in college and (ii) other courses studied which were not at the expense of the Interior Department or other Government agency in which the staff member was employed. (Education and training obtained under GI bills are not considered to be Government-sponsored for these purposes and, therefore, such education and training should be shown in this Block.)

ATTACHMENT A (Cont'd)
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b. Include information in the applicable columns
as follows:

(1) Show the types of degrees and years in which
received.

(2) Show the principal types of business-related
college subject studied (other than accounting and auditing) for which
credits were received toward the degrees listed in the preceding column.
Examples are ADP, Statistics, Operations Research, Economics, Budgeting,
Law, Mathematics of Finance, etc. (Staff members who are classified in
a series other than GS-510 (accountant-auditor) should also show in this
column their total accounting and auditing credits.)

(3) Show, in the following manner, other business-
related courses studied outside of regular duty hours which were not at
the expense of an employing Government agency:

(a) For courses of study currently in progress:

(1) In the "Dates" column, show the
beginning date (month and year), and show in a footnote the expected
completion date. The actual completion date will be recorded by Head-
quarters on the basis of information furnished by the regional director
when the course is completed.

(2) Show in the "Hours" column the total
number of classroom hours for the course (or approximate total hours
for a correspondence course). In lieu thereof, show the semester or
quarter hours if college credit is granted for the course. Indicate which by
showing "SH" or "QH."

(3) Indicate "IP" (In Progress) in the
"Comp." (Completed) column.

(b) For courses of study which have been completed:

(1) In the "Dates" column, show the beginning
and ending dates (month and year).

(2) Show in the "Hours" column the college
credits granted or the total number of classroom or other hours, as applicable.

(3) Show "Yes" in the "Comp." column.

(4) Show in the last column of Block 6 other signifi-
cant profession- or business-related information such as, but not limited
to, current membership in organizations, positions held, committees in
which active, bar examination passed, honors or certificates received,
licenses held, and other important activities and accomplishments. Informa-
tion regarding experience as an instructor, or in public speaking, debating
or other similar activity should also be included.

Block 7 - Government-Sponsored Training at Gov't and Non-Gov't Facilities

Include in the initial submission information regarding training received at the expense of an employing Government agency other than the Interior Department. Information regarding courses, seminars, symposiums, etc., financed by the Department are available in Headquarters, Audit Operations, and will be added to the Profile by the latter.

Block 8 - Professional Employment Record

Include in the initial submission, in reverse chronological order, summary information regarding the staff member's professional employment record. On the first line, only the date employed by the Interior Department and beginning and current GS grades (e.g., GS 7-12) need be shown.

Other Comments

The regional director is encouraged to submit any other comments that he believes would be helpful in the professional development planning for the staff member.

B. Subsequent Information to be Submitted by Regional Director

After initial submission of the Profile, the regional director should report to Headquarters concerning the following items or any other appropriate information required for updating the Profile. The reports should reference the affected Blocks of the Profile:

1. Report when a CPA or other professional examination is passed (Block 4).
2. For a course of study outside of regular duty hours not financed by the Department, report the subject, date started, date completed (or expected completion date), and number of hours scheduled (or semester or quarter hours). (Block 6)
3. Report new memberships in professional organizations, memberships discontinued, honors, awards, and other significant information and changes for last column of Block 6.
4. For a correspondence, home study, or other course financed by the Department for study outside of regular duty hours, report (i) the date actually begun, and (ii) the date completed (Block 7).

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5. For a **CPA** coaching course financed by the Department, report - in addition to the date completed - the date that the CPA examination will be or has been taken.

6. Report any other information that may be helpful in the professional development planning for the staff member.

SUGGESTED OUTLINE FOR
ORIENTATION OF NEW EMPLOYEES

1. "Information Kit for New Employees" (prepared by Personnel Services Division for new employees)
2. Governmental budgeting, funding and accounting procedures
3. Interior Department organization and functions
4. Audit Operations functions and responsibilities
5. Department and Audit Operations Directives
6. Regional operating procedures
7. Types of audits performed
8. Audit programs, workpapers and files
9. Audit reports
10. Ethical and professional standards
11. Standards of conduct
12. Performance appraisal procedures
13. Progression opportunities; Merit Promotion Plan
14. General professional development plan; financial participation by Agency
15. Availability of professional development materials (reference texts and other professional publications, cassette recordings, home study courses, etc.)
16. Travel regulations - reimbursement procedures
17. Leave rules and regulations
18. Other pertinent administrative and technical matters

AUDIT OPERATIONS

PROFESSIONAL DEVELOPMENT PROGRAM

EXAMPLES OF SUBJECTS FOR EMPHASIS IN TRAINING

A. Trainee - Junior Auditor, GS 5-7

1. Government organization and operations, with emphasis on accounting and auditing procedures
2. Professional ethics and standards
3. Audit preparatory work; survey techniques
4. Internal controls
5. Objectives and approaches for internal, contract, grant, Job Corps and other audits; probable areas of findings
6. Essentials of good workpapers
7. Interview techniques
8. Development and presentation of findings
9. Basics of ADP

B. Semi-Senior Auditor, GS 9-11

1. Planning the job
2. Development of audit programs and audit performance
3. Preparation of workpapers
4. Development of findings and writing reports; increasing communicating skills
5. Principles and techniques of supervision
6. Fundamentals of auditing ADP systems
7. Essentials of statistical sampling, operational auditing, flow charting and other advanced auditing techniques

C. Senior and In-charge Auditor, GS 12-13

1. Management of the audit
2. Advanced supervisory techniques, leadership, motivation
3. Auditing systems supported by ADP, application of statistical sampling, operational auditing and other advanced techniques
4. Review of workpapers
5. Effective verbal and written communication; report writing

D. Audit Manager, GS-14; Regional Director, GS-15

Specially selected technical and management subjects

AUDIT OPERATIONS
 PROFESSIONAL DEVELOPMENT PROGRAM
 EXAMPLES OF TRAINING COURSES AND MATERIALS AVAILABLE
 FY 1971

Note: The training courses listed in this Attachment are intended as examples of those currently available. The list is not intended to be either restrictive or all-inclusive. In some instances, more than one course covering similar subject matter are listed. Enrollments in specific courses will be based on a professional development plan designed for the individual staff member considering such factors as the staff member's education, experience, interests and potential, along with the immediate and long-term needs of Audit Operations, audit schedules, dates and locations at which courses are offered, and the availability of funds.

GS Grade	Course No.	Title	No. of Days	Tuition	Conducted By	Location	Description
5-7	A-1	Basic Orientation	5	-	Regions	Regions	Introduction to organization, functions, mission and responsibilities of Interior, ASR and AO. Explanation of types of audits performed, approaches, workpapers, reports, professional development opportunities, etc.
"	A-2	Basic Concepts in Government Operations	5	\$85	CSC	D.C., Denver San Francisco	Designed for recently hired college graduates to complement regional office orientation by further exploring how the Government is organized and operates.
"	A-3	Auditor Intern Course	10	(a)	DCAA	Memphis	Lecture, discussion and case problems for comprehensive introduction to contract auditing. Includes types of contracts, workpapers, systems evaluations, surveys, direct and indirect costs, pricing proposals and audit reports.
"	A-4	Staff Training Program - Level I	10½	\$300	AICPA	Various	Discussion, demonstration, problem solving covering internal control, workpaper preparation, audit techniques and procedures, statistical sampling, systems flow charting, and effective speaking.

(a) No charge in FY 70. Price for FY 71, if any, not yet established.

AUDIT OPERATIONS
 PROFESSIONAL DEVELOPMENT PROGRAM
 EXAMPLES OF TRAINING COURSES AND MATERIALS AVAILABLE
 FY 1971

GS Grade	Course No.	Title	No. of Days	Tuition	Conducted By	Location	Description
5-7	A-5	Effective Governmental Auditing I	5	\$140	IATC	D. C.	Introductory training covering internal audit responsibilities, internal control surveys, interview techniques, workpapers, standards, and basics of ADP auditing.
"	A-6	Beginning Staff Auditor's Development	5	\$325	IIA	N.Y., Houston San Francisco, Minneapolis	Internal audit training for new auditors through lecture, case studies and discussion covering basics of responsibilities, controls, workpapers, audit programs, flow-charting, statistical sampling, EDP, conducting conferences and reporting.
9-11	B-1	Introduction to Supervision	5	\$125	CSC	D. C., Denver San Francisco	First-line supervisory course covering principles and practices of supervision, dynamic leadership, improving communication, employee problem solving & training.
"	B-2	Semi-Senior Training	5	\$140	IATC	D. C. San Francisco	Lectures, discussion and case problems oriented to semi-senior audit responsibilities.
9-13	C-1	Operational Auditing	2	\$140	IATC	D. C. San Francisco	Lecture, discussion and case problems covering theory, applicability, approaches and areas of emphasis.
"	C-2	Written Communication for Auditors	3	\$100	IATC	D. C. San Francisco	An intensive program devised to upgrade auditor competence in written communication.

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CS Grade	Course No.	Title	No. of Days	Tuition	Conducted By	Location	Description
12-13	D-1	Supervision and Group Performance	5	\$125	CSC	D. C., Denver San Francisco	Covers modern concepts of effective supervision, including reasons for individual and group behavior, analysis of work situations, orienting new workers, appraising performance, discipline, and resolving problems.
"	D-2	Principles and Practices of Auditing in the ADP Systems Environment	15	\$185 \$295	CSC	D. C. Palo Alto, Calif.	Objectives are to provide understanding of ADP impact on auditing, enable auditors to communicate more meaningfully and confidently regarding ADP, and familiarize auditors with internal controls, audit trails, techniques and methods generally applicable to audit of ADP systems.
"	D-3	Auditing Systems Supported by ADP - I	5	\$140	IATC	D. C. Chicago	This course, together with Course No. D-4 is designed to achieve objectives similar to Course No. D-2.
"	D-4	Auditing Systems Supported by ADP - II	5	\$140	IATC	D. C. Chicago	See Course No. D-3 above.
"	D-5	Statistical Sampling in Auditing	6	\$130	USAAA	D. C., St. Louis, Sacramento	Self study, supplemented by three 2-day seminars, covering principles and types of sampling techniques including attribute, stratified and discovery sampling.
"	D-6	Statistical Sampling	5	(a)	DCAA	Memphis	Self study (about 50 hours), supplemented on completion by a 5-day course at the DCAA Institute

(a) No charge in FY 70. Price for FY 71, if any, not yet established.

ATTACHMENT D (Cont'd)
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GS Grade	Course No.	Title	No. of Days	Tuition	Conducted By	Location	Description
All grades		Symposiums, Workshops, Seminars and Other Training					Attendance on selective basis will be scheduled for FCMA, AICPA, IIA, and other Government and Non-Government professional development sessions.

- AICPA - American Institute of Certified Public Accountants
- CSC - Civil Service Commission
- DCAA - Defense Contract Audit Agency
- FCMA - Federal Government Accountants Association
- IATC - Interagency Auditor Training Center
- IIA - Institute of Internal Auditors
- USAMA - U. S. Army Audit Agency

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Course No.	GS Grade *	Title	Cost	Source	Description
F-1	9-15 9-15 12-15 All grades " "	CPAudio (Magnetic Tapes) The Process of Communication (Tape #12) New Generation EDP Control Considerations (Tape #29) How to Improve Staff Member Motivation (Tape # 7 and #8) Operational Auditing: A Part of the Basic Audit (Tape #17) Trends in Auditing Management Plans and Operations (Tape #19) Communicating for Leadership (Tape #27)	\$8 each	AICPA	Cassettes for learning by listening. For use with portable player sent to region or similar equipment. Each tape (both sides) represents about one hour of playing time.
F-2	5-11	Computer Systems Fundamentals	\$8.60	IBM	Programmed instruction. Home study course on basics of computer systems, use of decision tables and flow charts, computer components, program systems and documentation.
F-3	5-11	An Auditor's Approach to Statistical Sampling: Vol. 1 - An Introduction to Statistical Concepts and Estimation of Dollar Values Vol. 2 - Sampling for Attributes Vol. 3 - Stratified Random Sampling Vol. 4 - Discovery Sampling	\$6 \$5 \$6 \$5	AICPA	Programmed instruction. Home study course designed for persons having little or no statistical background. Provides foundation in statistical concepts and shows how and when to use the different sampling methods.

* The GS grades shown are those for which the materials are probably of greatest interest. The materials should not be considered restricted to those grades, however.

TRAINING EVALUATION FORM

OFFICE OF THE SECRETARY and OTHER DEPARTMENTAL OFFICES

The purpose of this questionnaire is to systematically evaluate the course you have just completed, its strong points and its weaknesses. Your comments may also help others who are interested in this or similar courses.

PART A

Title of Course		Given by	
Inclusive Dates of Course	Hours	Location	Grade attained
Name of Instructor	Official Position of Instructor		
Name of Employee	Title and Grade	Date of this form	
Signature of Supervisor			

PART B

1. Give evaluation of the subject matter covered and the teaching method used:

2. Appraise course in terms of its relevance to your job and the mission of your organization.

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3. Evaluate the course in terms of your career goals:

4. Did training succeed in meeting its stated purpose? Explain.

5. Identify specific presentations which were most valuable.

6. Identify specific presentations which failed to provide the needed knowledge.

7. Rate the benefits obtained from the course in relation to the time you spent away from your job.

A great deal Considerable Adequate Minor Waste of time
8. Rate the length of the course to achieve its goals.

About right Too long Too short
9. Would you urge other employees to attend a similar course? Explain.

10. Please include any other comments, reactions, or criticisms concerning the course such as facilities, methods of instruction, size of class, handouts, etc.



ATTACHMENT F
AO-ADM No. 45 Revised
July 20, 1970

UNITED STATES
DEPARTMENT OF THE INTERIOR
OFFICE OF THE SECRETARY
WASHINGTON, D.C. 20240

Memorandum

To:

From: Personnel Officer, Office of the Secretary

Subject: Employee Opinion Report

About six months ago you joined the staff in the Office of the Secretary. By now you have probably reached some definite conclusions about your job and the Office of the Secretary. We would like to have the benefit of your answers to the following questions and any comments or suggestions for improvement you may care to make. We urge you to be frank, remembering that suggestions for improvement or assistance sincerely given are not criticisms.

We are all working as members of a group striving for an efficient organization and pleasant working conditions and relationships. It is hoped that your employment with the Office of the Secretary is proving both pleasant and challenging.

1. When you entered on duty were your position description and the performance requirements of your job explained to your complete satisfaction? _____
2. Are you taking off-the-job training? _____
List type of training _____
3. Please make any comments you care to concerning present policy, procedures, working conditions, etc. (Use separate sheet if necessary) _____

When you have completed your comments, please bring this memorandum, or send it, at your convenience, to _____ Room _____

ERIC Clearinghouse

AUG 23 1972

on Adult Education