

Auditor Behavior

Confidence in the audit process and its ability to achieve the audit objectives depends on the competence of the individuals who are involved in planning and conducting audits, including auditors and audit team leaders.

All auditors should possess generic knowledge and skills, and should also be expected to possess some discipline and sector-specific knowledge and skills. Audit team leaders should have the additional knowledge and skills necessary to lead the audit team.

According to clause 7.2.2 of ISO 19011:2011, auditors should also possess the necessary qualities to enable them to act in accordance with the six principles of auditing (see the separate article on these principles in this newsletter).

According to the Auditing Guidelines standard, auditors should exhibit professional behavior during the performance of their audit activities, including being:

- **ethical**
fair, truthful, sincere, honest, and discreet
- **open-minded**
willing to consider alternative ideas or points of view
- **diplomatic**
tactful in dealing with people
- **observant**
actively observing physical surroundings and activities
- **perceptive**
aware of and able to understand situations
- **versatile**
able to readily adapt to different situations
- **tenacious**
persistent and focused on achieving objectives
- **decisive**
able to reach timely conclusions based on logical reasoning and analysis
- **self-reliant**
able to act and function independently while interacting effectively with others
- **acting with fortitude**
able to act responsibly and ethically, even though these actions may not always be popular and may sometimes result in disagreement or confrontation
- **open to improvement**
willing to learn from situations, and striving for better audit results
- **culturally sensitive**
observant and respectful to the culture of the auditee
- **collaborative**
effectively interact with others, including team members and auditee personnel

The selection of auditors should consider competence in terms of knowledge and skills, as well as, personal traits and characteristics. Potential auditors can be evaluated through interviews, training, and testing. The competence and behavior of auditor trainees can be assessed through witnessed audits and feedback from the lead auditor. Ongoing evaluations can involve solicited feedback from

the managers of the audited areas. (1) Auditor Behavior - Whittington & Associates
(whittingtonassociates.com)

Mission

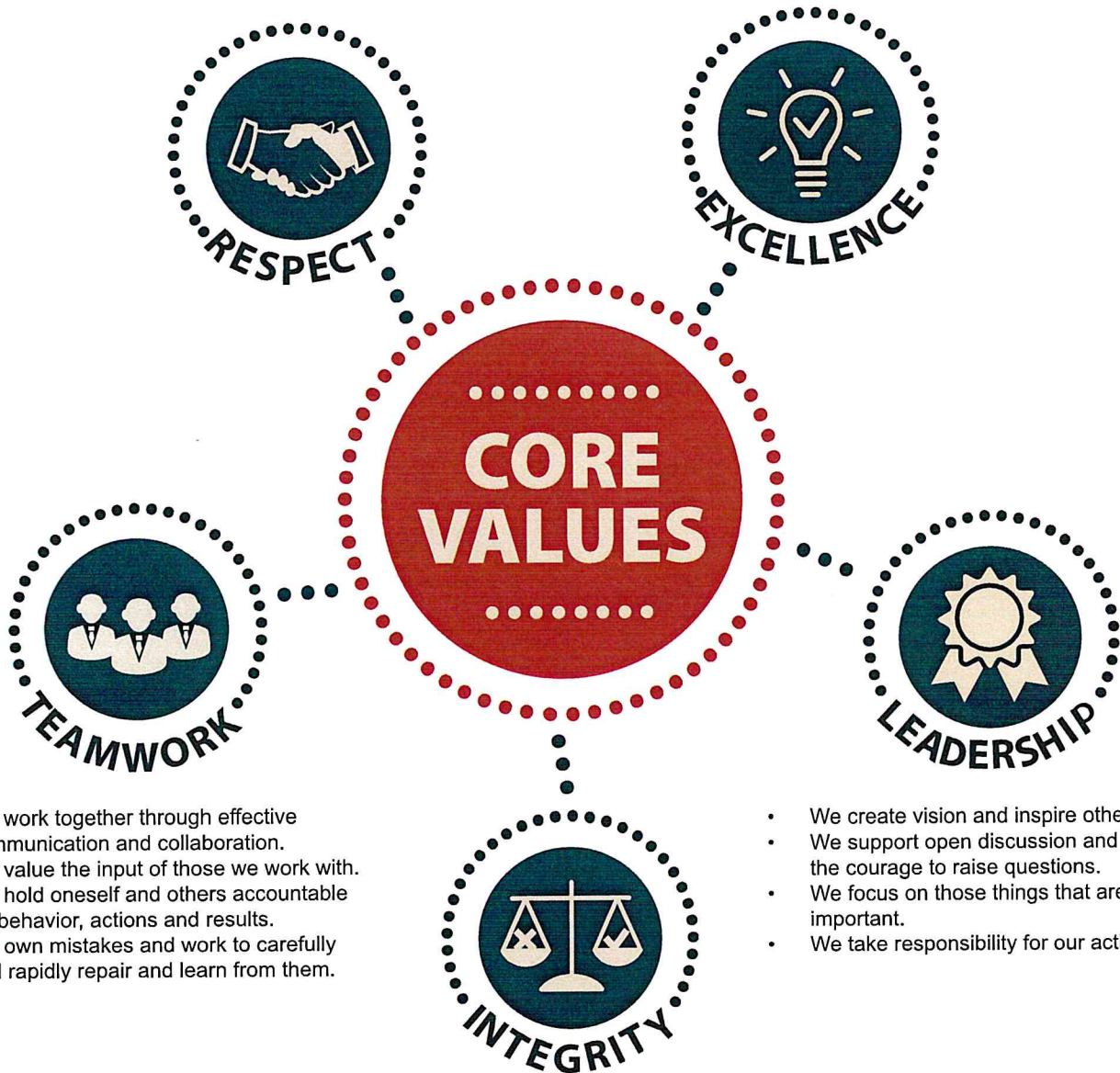
We produce informative audits to improve government.

Vision

A diverse team committed to generating greater value for the taxpayers.

- We treat everyone with honor, dignity and courtesy.
- We listen to understand.
- We act in a professional manner.
- We learn from the diversity in the workplace.

- We enthusiastically strive to exceed expectations.
- We deliver quality work products that are accurate and on time or ahead of schedule.
- We develop practical and innovative solutions to improve our processes, products and services.
- We seek and embrace feedback.



- We work together through effective communication and collaboration.
- We value the input of those we work with.
- We hold oneself and others accountable for behavior, actions and results.
- We own mistakes and work to carefully and rapidly repair and learn from them.

- We create vision and inspire others.
- We support open discussion and have the courage to raise questions.
- We focus on those things that are important.
- We take responsibility for our actions.

- We earn and demonstrate trust through transparent and ethical actions.
- We demonstrate personal commitment to organizational transparency.
- We role model initiative, responsiveness and skill in crucial conversations.
- We actively maintain appropriate boundaries and professional relationships.



