



DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

January 23, 2006

OFFICE OF
INSPECTOR GENERAL

The Honorable John P. Higgins, Jr.
Chairman, PCIE Audit Committee
Department of Education
400 Maryland Avenue, SW
Washington, DC 20024

Dear Chairman Higgins:

I am pleased to inform the PCIE Audit Committee that the IGATI Curriculum Review Board (ICRB) has completed a review of the IGATI course titled The New Auditor in Charge. Overall, we found the course is valuable training that should continue to be offered by IGATI. We did, however, note some areas for improvement. The IGATI Director generally agreed with our recommendations to address these matters.

Enclosed is a copy of our final report prepared by the Assistant Inspector General for Audit Planning & Administration, Energy OIG.

If you have any questions, please call me on (202) 927-6516.

Sincerely,

/s/
Marla A. Freedman
Chair, ICRB

Enclosure

cc: Helen Lew, Chair
Federal Audit Executive Committee

Danny L. Athanasaw, Director
Inspectors General Auditor Training Institute



Department of Energy

Washington, DC 20585

December 8, 2005

Mr. Danny L. Athanasaw
Director
Inspectors General Auditor Training Institute
1735 N. Lynn Street
10th Floor
Arlington, VA 22209

Dear Mr. Athanasaw:

This memorandum transmits the Inspectors General Auditor Training Institute (IGATI) Curriculum Review Board's (ICBR) final report on the ICBR Curriculum Review of IGATI Course: The New Auditor in Charge, April 11-15, 2005.

The report contains four recommendations. IGATI agrees with the first three recommendations and we accept its partial agreement on the last recommendation. IGATI's response is included in its entirety starting on page 5 of this report.

I appreciate the cooperation and courtesy extended to my staff during this audit.

A handwritten signature in cursive script, appearing to read "John C. Lucas" with a flourish below it.

Linda J. Snider
Assistant Inspector General
for Audit Planning & Administration
Office of Inspector General

Attachment



Printed with soy ink on recycled paper

Report of IGATI Curriculum Review Board
Review of IGATI Course:
The New Auditor-In-Charge
April 11-14, 2005

Course Title:

The New Auditor-In-Charge

ICRB Review Completed:

September 25, 2005, by the U. S. Department of Energy and Department of the Treasury
Offices of Inspector General

Background:

The review objective was to determine if the IGATI course “The New Auditor-In-Charge” met its objective to provide an understanding of the roles performed by auditors-in-charge.

The New Auditor-In-Charge course is designed for auditors who plan to apply for Auditor-In-Charge (AIC) positions or who have recently been assigned AIC responsibilities. Participants should generally be at the GS-12 or above with 4 or more years of audit experience. It is an intermediate level course in the Management field of study with no prerequisite for attending.

According to IGATI’s course overview, the course should enable attendees to accept the responsibility for supervising an entire audit from assignment to report issuance. The attendees will learn to plan, organize and direct the activities of the audit team. The course will provide the attendees with methods and techniques to enhance their teams’ productivity and the timeliness of their audits.

Upon completion of this course, the participant will be able to:

- Define the role of the Auditor-In-Charge;
- Use communication skills to improve team interrelationships;
- Understand the fundamentals of leadership;
- Plan effective audits;
- Manage the audit by motivating employees, establishing good customer relationships, and setting priorities;
- Review audit documentation and ensure quality control;
- Apply effective and efficient report editing techniques; and
- Use time management techniques.

Each participant earns 40 CPE credits by attending the 5 days of classroom training. The tuition per class is \$840.

ICRB Assessment:

Our approach to reviewing The New Auditor–In-Charge course was to review the course material, observe the classroom presentation, review the student evaluations, and contact a sample of students after they returned to a working environment.

Based on our review, we determined that the course materials, the presentation, and the exercises adequately addressed the course objectives. However, we noted that both the course material and presentation could benefit from being updated. See the section “ICRB Recommendations” for our specific recommendations.

On March 31, 2005, IGATI provided the course training material and made the necessary arrangements so that we could observe the course presentation on April 11 – 15, 2005. Following the observation of the course, IGATI provided the student evaluations for six classes presented during the period January 2004 and April 2005.

From our review of the training material and the observation of the class room presentation, we make three observations:

1. The course manual needs to be updated to eliminate the confusion of handling volumes of material during class or shuffling through the many exercises that were not used to find the correct one. Another improvement would be to add a common system for numbering or indexing the manual. The pages of the manual appear to include material that was extracted from other sources and also includes the indexing from that source which only adds to the confusion.
2. IGATI does not have an instructor’s manual for this course. The course is presented by three different instructors with each individually responsible for updating the material and presenting their respective sections. The two instructors responsible for 4½ days of the training (all except the half day session on Myers-Briggs) informed us that they work from their notes and do not have a formal instructor’s manual that could be provided to us or another instructor. An instructor’s manual would be beneficial if either instructor became unavailable and would help both in identifying voids or even overlaps in coverage.
3. Some of detailed information provide by filmed presentations were duplicated by the IGATI instructor. Although a recap of what was covered in a film may be appropriate, on a few occasions the instructor followed the film with detailed summations which essentially restated the discussion provided by the film without adding any new information.

An analysis of the student evaluations was performed for the last six classes to determine their reaction right after taking the course. For each of the classes we:

- a) Identified the highest and lowest rated module for each class;
- b) Calculated the average rating for each class;
- c) Calculated the average rating for each module; and,
- d) Read the narratives on the evaluations to identified significant trends.

The following table presents our analyses of student evaluations for the 6 courses held during fiscal year 2004 and fiscal year 2005:

Class Date	1/04	4/04	6/04	7/04	1/05	4/05
Class Type	Regular	Regular	Regular	Regular	Regular	Regular
No. of Evaluations	8	16	26	12	22	21
Key Questions	Scores (5 is the highest; 1 is the lowest)					
Achieved Objectives	4.71	4.63	4.77	4.42	4.55	4.57
Content Organized	4.63	4.31	4.73	4.33	4.73	4.52
Course Material Relevant and Useful	4.63	4.00	4.62	4.33	4.73	4.45
Course will improve current or future job performance	4.63	4.19	4.73	4.08	4.68	4.62
Course was valuable experience	4.63	4.25	4.69	3.92	4.64	4.62

Our review of the narrative comments on the evaluations confirmed the positive ratings indicated by the numerical scores provided. The only recurring narrative comments on the evaluations were positive comments on the instructors' performance. The evaluation for all six classes was very positive. We did not note any meaningful improvement or decline in the evaluations from one class to the next.

Finally, to understand the usefulness of the course we interviewed four former students who took the class in the last 10 months and then contacted the supervisors of two of these students. To conduct our interviews, we used Appendix B and C of ICRB's Course Content Review Methodology and selected the students from the class roster provided by IGATI. The four students interviewed stated that they liked the course because of the applicability to their current responsibilities. All four stated that they expected the course to provide them with guidance on the responsibilities of the AIC and all reported that this expectation was met. The strong points of the class varied from an appreciation of the small size of the class to the refresher received on the basics of auditing. Weak points cited included excessive coverage of report writing and fraud, since these areas were extensively covered in other IGATI courses. One student would have liked more information on managing and estimating time for performing an audit and another would have liked to hear from guest speakers. All four stated that they learned techniques that they could apply to their current responsibilities. Both supervisors interview stated that the staff members acquired the skills and knowledge that were expected from the training.

In our opinion the AIC course is valuable training that should continue to be offered by IGATI. Based on responses from the attendees, the course has consistently been able to meet and satisfy the needs of the OIG community. The following recommendations covers some areas where we feel that improvements can be made.

ICRB Recommendations:

We recommend that IGATI:

1. Update the manual to include all of the current exercises and material that will be used during the presentations and number the pages to reduce the confusion of passing out handouts or trying to find them in the manual.
2. Develop an instructor manual so that the instructor for each session is aware of what is being covered. Such a manual is also useful in the event a class must be taught by a substitute instructor.
3. When using teaching films, ensure that instructors just highlight the key points to be learned to avoid repetition.
4. Reduce the amount of time spent on subjects covered during other training classes like report writing and fraud.

IGATI Director Comments and Planning Actions:

IGATI Director provided the following memorandum in response to our report. IGATI agrees with recommendations 1 through 3 and partially agrees with recommendation 4. We accept all of the comments.



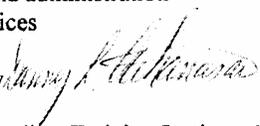
The Inspectors General Auditor Training Institute

1735 N. Lynn Street • 10th Floor • Arlington, VA 22209

Phone (703) 248-4592 • Fax (703) 248-4587

November 28, 2005

Memorandum For: Linda Snider
Director, Planning and administration
Office of Audit Services

From: Danny L. Athanasaw 
Director,
Inspectors General Auditor Training Institute (IGATI)

Subject: IGATI Response to Draft Report of ICRB Review of IGATI
Course: The New Auditor in Charge

Thank you for the opportunity to review and respond to the draft report of IGATI's Course titled, The New Auditor in Charge.

IGATI is presently in a transition year and will consolidate in Fiscal Year (FY) 2007 with the Criminal Investigative Academy and the Management Institute. Additionally, there will be a new Board of Governors that will oversee the new consolidated training center. In light of this consolidation it is expected that the Board of Governors will have final say on the FY 2007 course offering. It is also anticipated that all courses starting in FY 2007 will be contracted. As a result, there will be an opportunity to re-evaluate all course materials and make any necessary changes to course materials. In light of these new changes in FY 2007, IGATI's response to each recommendation follows:

Recommendation 1: Agree

IGATI agrees that the student manual include all course handouts and the pages numbered. However, IGATI still prefers to distribute class exercises as they are worked during the class. IGATI usually distributes only class exercises that are actually used in class. In some instances there may be a handout distributed that is meant only to be used as a future reference.

Recommendation 2: Agree

IGATI will prepare the instructor manual for future classes.

Recommendation 3: Agree

IGATI instructors usually recap a film to re-enforce the overall concepts. However, IGATI instructors will be more aware of the areas needing re-enforcement and avoid any detailed summations where no further value is added.

Recommendation 4: Partially Agree

IGATI will discuss this recommendation with the Board of Governors and evaluate whether or not the New Auditor in Charge (AIC) course should be revised further to eliminate any possible duplication of course material.

IGATI agrees that course material in one course should be minimized in other courses. However, in the AIC course, many areas are discussed that are important to a new AIC. Many of those areas are also discussed in our stand alone courses such as Intermediate, Fraud Auditing, Report Writing, and Editing. For instance, if a student took our Intermediate course, there is some overlap on the fraud material. However, not all AIC students take our Intermediate course. As far as report writing, the Intermediate course brings the concept of developing audit findings while the AIC course focuses on the process for evaluating and editing the audit report.

Again thank you and your team members for the opportunity to comment on this report. I appreciate your time and energy involved in this review. I also believe your review will improve the delivery of this course.

If you have any questions, please contact me at (703) 248-4589.