

Chapter 14

EVALUATING THE AUDITOR'S PERFORMANCE

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Chapter 14 - Evaluating the Auditor's Performance

1400. Purpose of Auditor's Evaluation

An evaluation of an auditor's performance may be completed at the conclusion of each project that exceeds 100 hours. Evaluations may be completed more frequently if warranted to nature of the project or to aid in providing supervision. Specific examples of the noted weaknesses as well as recommendations to enhance the auditor's performance should be noted on the evaluation. The evaluation will be discussed with auditor following the conclusion of the audit.

Additionally, in compliance with State Personnel Guidelines, individual performance evaluations will be completed by the appropriate due date using standard forms for Classified Employees (Exhibit 14-1) or A/P Faculty (Exhibit 14-2) as appropriate. The evaluations will include reference to the work expectations previously developed between the auditor and the Director of Audit and Management Services. The work expectations are developed from the standards promulgated from the Institute of Internal Auditors, The American Institute of Certified Public Accountants and the General Accounting Office.