



Fairfax County Public Schools
OPERATIONAL EMPLOYEE PERFORMANCE EXPECTATIONS

Employee's Name Esther Ko Employee ID No.

School/Department Office of Auditor General Evaluation Year 2023-2024

Position Title Auditor General

**Job Specification is attached

JOB-SPECIFIC KNOWLEDGE AND SKILLS

The employee demonstrates knowledge of department and office processes.

The employee...

- Develops, maintains, and completes the annual Office of Auditor General (OAG) work plan
- Maintains current knowledge of applicable policies, procedures, and regulations governing the audit activities of FCPS and its organization and operation
- Has knowledge of Division resources and the structure, roles, requirements and available resources of other departments
- Demonstrates knowledge of professional standards, as dictated by FCPS Policy 1105 Audit Charter

The employee displays knowledge of job responsibilities.

The employee...

[Directly from Job Description]

- Directs and manages the Division's internal audit functions
- Establishes, designs, and administers program and performance and financial audits for the Division, including monitoring the accomplishments of Division objectives
- Directs formal division-wide risk assessments to focus audit resources on high risk areas
- Supervises the appraisal of Division activities in terms of efficiency, effectiveness, and compliance with applicable laws, regulations, procedures, and good management practices
- Prepares an annual audit plan that identifies and prioritizes areas to be examined
- Conducts compliance reviews of expenditures and the proper handling of funds
- Oversees and leads investigations conducted by OAG of financial wrongdoing
- Establishes operating and administrative protocols and procedures for OAG, and oversees the day-to-day operations of OAG and performance of audit staff
- Performs other related duties as required or assigned by the School Board

The employee plans, organizes, and executes assignments.

The employee...

- Is responsible for organizing and effectively completing job tasks associated with position responsibilities in a timely and effective manner
- Researches, plans, develops, and executes audits that impact multiple departments/operational activities
- Supervises OAG team activities of large scope audits
- Prepares audit programs based on the risk assessment which includes coverage of key performance or control points and giving proper weight and emphasis to the most significant risks
- Develops and documents sufficient, competent and relevant audit evidence to reach a conclusion concerning audit objectives
- Conducts collaborative discussions of preliminary audit observations, audit objectives, information gathering, and audit reports during the course of the audit and at its conclusion
- Performs follow-up reviews of outstanding audit recommendations

QUALITY AND PRODUCTIVITY

The employee works with minimum supervision.

The employee...

- Demonstrates a complete understanding of expectations for this position and performs those responsibilities with minimal supervision and oversight, in accordance with established FCPS and School Board policies, regulations and guidelines

The employee demonstrates time management skills.

The employee...

- Completes appropriate follow up to information requests to ensure audit delays are minimized
- Meets deadlines while consistently meeting or exceeding quality requirements
- Records time related to work completed on audit engagements in order to measure efficiency, as appropriate
- Responds to and implements requests of the School Board and Audit Committee in a timely manner
- Devotes necessary time and attention to job responsibilities
- Provides accurate and timely information for required reports and meetings

The employee uses problem-solving techniques.

The employee...

- Demonstrates sound judgment and analytical ability and uses common sense in making decisions
- Demonstrates judgment in handling sensitive information
- Recognizes when to seek guidance
- Recommends areas for future audit efforts
- Anticipates potential problems and is proactive in taking/suggesting corrective measures
- Analyzes information and evaluates results to choose/recommend the best solution and solve problems
- Effectively uses a variety of resources including knowledge of systems, and expertise of others to solve and resolve issues and/or concerns

The employee effectively performs job-related tasks.

The employee...

- Understands and applies professional standards, as directed by FCPS Policy 1105 Audit Charter
- Completes other tasks not specifically stated but within the general parameters of the position
- Follows directions of the School Board and the Audit Committee
- Follows through and communicates the work status of assigned job tasks to the School Board, the Audit Committee, and other appropriate individuals

The employee uses available resources appropriately

The employee...

- Uses technology in the daily work of the office to ensure all tasks are completed accurately and timely
- Possesses a knowledge of and uses technology, to include desktop operating systems software, as well as other sources of data to improve efficiently and accuracy
- Keeps current within the field and applies knowledge to job tasks

HUMAN RELATIONS AND COMMUNICATIONS SKILLS

The employee promotes and maintains a positive working relationship with diverse groups.

The employee...

- Demonstrates the ability to seek input from others and weighs the importance of that input
- Demonstrates and establishes working relations utilizing integrity, sensitivity, fairness, courtesy, respect and active listening
- Builds effective working relationships with School Board members, as well as the leadership members of FCPS
- Effectively communicates the scope of work associated with the tasks of OAG to the School Board members and FCPS staff
- Adheres to and actively promotes the duties, responsibilities, and rights of employees as outlined in FCPS Policy 4910

Commitment to Human Relations

The employee provides accurate and timely information to coworkers, clients, and the public.

The employee...

- Responds to requests, providing accurate information in a timely manner
- Provides positive customer service to School Board members, Audit Committee members, FCPS employees and OAG staff
- Provides appropriate guidance regarding policies and procedures
- Continually advises the School Board and Audit Committee of long term and short term projects, challenges or concerns

The employee demonstrates teamwork.

The employee...

- Communicates and contributes to the accomplishment of OAG mission and objectives
- Keeps the School Board and Audit Committee informed of status and progress of ongoing and special assignments
- Alerts the School Board and Audit Committee to potential or unforeseen complications that may impact the progress of the assigned tasks
- Works as part of a team and considers the perspective of others
- Develops and maintains a strong professional relationship with other FCPS personnel

The employee demonstrates effective communication skills.

The employee...

- Demonstrates effective written and oral communication skills with the School Board, Audit Committee, OAG staff and other FCPS employees
- Demonstrates strong human relation skills in working with others by being courteous, prompt, respectful and professional
- Demonstrates effective listening skills to allow for effective oral communication and understanding of information being conveyed
- Demonstrates the ability to convey information in a manner that is clear and concise
- Maintains a professional and supportive work environment for all colleagues, clients and collaborators
- Demonstrates respect for auditee workloads and works collaboratively to establish deadlines that are reasonable for both the auditee and OAG

The employee is responsive to the needs of coworkers, clients, and the public.

The employee...

- Exhibits a commitment to serve the public and to meet the needs of different stakeholders
- Provides constructive management feedback
- Demonstrates the ability to share information openly
- Portrays a professional, cooperative and courteous manner with others
- Responds to stakeholders issues/concerns in an efficient and timely manner
- Establishes and maintains effective working relationships by using good judgment and diplomacy

SAFETY AND SECURITY

The employee practices and maintains effective safety procedures.

The employee...

- Is aware of individuals visiting the building and directs them to the appropriate office
- Follows proper procedures for entry/exit into buildings
- Demonstrates knowledge of FCPS safety procedures and ensures the safety of FCPS employees (Gatehouse) as a top priority

The employee follows FCPS security procedures.

The employee...

- Displays ID badge when in FCPS facilities
- Demonstrates an understanding of confidentiality and uses appropriate judgment in handling sensitive material, both verbally and in writing
- Follows guidelines established in Regulation 6410 (Appropriate Use of FCPS Network and Internet Resources)

The employee maintains a safe work environment.

The employee...

- Assists in maintaining a clean, organized, safe office environment
- Conserves, properly uses, and protects School Board funds, property, equipment and materials
- Maintains office equipment and the office environment area to comply with safety and fire regulations

PROFESSIONALISM

The employee demonstrates a positive attitude toward accomplishing program goals.

The employee...

- Exhibits flexibility and is responsive to change
- Participates actively and constructively in (a) audit program development, (b) office, departmental and professional meetings, (c) changes and implementation of office wide goals
- Demonstrates the ability to accept constructive feedback and make the necessary adjustments
- Accepts assignments and executes them independently or in collaboration with others
- Accepts supervision and direction from the School Board and works cooperatively as a team members with co-workers
- Adheres to required administrative practice and procedures
- Demonstrates personal integrity based upon positive professional and ethical standards
- Complies with established FCPS policies, regulations and guidelines governing: hours of work, absences, and the use of annual and sick leave

The employee participates in a meaningful and continuous process of professional development.

The employee...

- Makes recommendations for personal program of professional development that is directly related to the objectives of the office
- Follows a personal program of professional development and provides required documentation to ensure training file is complete and accurate, and consistently strives to improve job skills
- Utilizes and recommends resources to keep abreast of current trends in education and audit
- Participates in technical and non-technical opportunities offered by FCPS with approval from the School Board Chair or Audit Committee Chair
- Participates in meetings and trainings

The employee adapts to changing situations.

The employee...

- Demonstrates the ability to maintain a consistent level of productivity and does not allow errors to become disproportionately more frequent with changing conditions
- Exhibits the ability and willingness to adapt to and work effectively in light of new information, and/or different environment
- Willingly shares responsibilities and duties with other staff members
- Demonstrates flexibility in performing work assignments at a variety of locations and scheduled times

MANAGEMENT AND LEADERSHIP (optional)

The employee makes informed decisions to achieve program goals

- Develops the annual audit risk assessment and audit plan
- Reviews all appropriate laws, rules, policies and regulations before making an audit decision
- Ensures sound decision making related to audit functionality reflective of the school division

The employee manages the daily operations in compliance with regulations and legal mandates.

- Oversees the daily operations of OAG
- Responds to questions from School Board members, County officials, FCPS leadership and community members
- Develops and maintains standard operating procedures for OAG in accordance with legal and ethical requirements associated with the auditing function

The employee selects, supports, and evaluates personnel.

- Performs reviews of audit work documentation performed by audit staff
- Provides appropriate professional development to all OAG staff
- Performs evaluations of lower level employees

The employee fulfills job specific leadership roles.

- Represents OAG in meetings with School Board, Audit Committee, County personnel, and FCPS leadership members
- Responds to inquiries from other departments
- Develops audit priorities for OAG
- Provides direction related to maintaining the integrity of audit processes
- Directs OAG staff

The employee provides staff development programs for employees.

- Develops and institutes professional development opportunities for OAG staff
- Ensures all staff are provided with the necessary resources to maintain job-related certifications
- Provides feedback on the development needs of lower level staff

**Job Specification is attached

Signature of Supervisor or Evaluator _____ **Date** _____

Signature of Employee _____ **Date** _____

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