

PASAI Human Resources Guide

Supportive material

Chapter 6 Performance management



Pacific auditors working
together

Table of Contents

Template: Individual Development Plan (PASAI)	3
Template: Employee Performance Agreement Review (PASAI)	6
Template: Employee Performance Agreement Correction (PASAI)	8
Template: Written warning letter (PASAI)	10
Template: Self-assessment and manager evaluation	11
Guide: Monitoring and managing unacceptable performance (PASAI)	13
Template: Performance Improvement Plan (PIP)	16
Template: Written decision letter	18
Good practice: Staff performance evaluation (SAI Guam)	19
Good practice: Staff performance evaluation (SAI Kiribati)	24
Understanding the appraisal system	30

Template: Individual Development Plan (PASAI)

Step 1: Prepare to complete your Individual Development Plan (IDP)

You need to do some advance planning before you meet with the supervisor, manager or mentor who will become your IDP advisor.

1. Think about your long- and short-term career goals and the goals that have been set for you by your managers. Remember to consider these goals in the overall context of your SAI's strategic plan.
 - Short-term, your goals may include working on a specific assignment, developing some particular skills, or gaining more knowledge in a particular subject.
 - Longer term goals may involve taking on additional roles or responsibilities, attaining a promotion, or moving into a particular position.
2. Review your SAI's general job descriptions and competencies or those established by PASAI. (Consider your strengths and weaknesses and how they relate to your career goals. To achieve your goals, what competencies will require the most attention? Try to rank them in the order in which you should address them.
3. Write two or three work-related goals in terms of specific, measurable, and achievable actions, for example: successfully use Excel in completing data gathering activities; achieve a passing score on Part I of the IIA CIA Exam; develop an audit plan that is accepted by the unit manager.
4. Think about what steps you need to take to achieve your goals. Obtain information about the training and educational opportunities offered by your SAI and in the local community. If you are interested in overseas opportunities and/or obtaining professional certification, gather details about those programmes, too. Consider on-the-job experiences that will help you. Also, think about the skills other staff members may have – would working with one of them on an assignment be helpful?
5. Consider what barriers might prevent you from achieving your goals and think creatively about ways to overcome them.
6. Schedule a time to meet with your IDP advisor to prepare (and/or review/adjust your IDP).

Step 2: Complete the IDP form (see next page)

Step 3: Obtain supervisor's agreement

If your IDP advisor is not your immediate supervisor, you and your Supervisor/Manager should meet with your advisor to obtain their agreement on the IDP.

Step 4: Review progress as scheduled on the IDP

Individual development plan

Employee name _____

Date ____/____/____

Position title/level _____

Current Unit and Supervisor _____

Work Goal 1			
Related Competency			
Staff Action to be taken	Advisor Support Needed	Action Timeframe	Date Action Completed and Notes

Work Goal 2			
Related Competency			
Staff Action to be taken	Advisor Support Needed	Action Timeframe	Date Action Completed and Notes

Work Goal 3

Related Competency

Staff Action to be taken	Advisor Support Needed	Action Timeframe	Date Action Completed and Notes
--------------------------	------------------------	------------------	---------------------------------

--	--	--	--

Additional comments or notes: _____

Review to be held on (date): ____/ ____/ _____

Employee signature: _____

Advisor signature: _____

Supervisor signature: _____

Template: Employee Performance Agreement Review (PASAI)

Follow-up to: Counselling or Warning, dated: ____/____/____

Name/Title of employee:

Name/Title of direct supervisor:

Progress review

Summarise the employee's actual performance compared to the objectives outlined on the Performance Agreement. Highlight areas of improvement and/or areas of continued concern. Check the appropriate box regarding availability of documentation.

- Supporting documentation is available and attached.
- Supporting documentation is not available.

Overall evaluation of the performance:

- The employee has met all performance objectives.
- The employee has made progress toward the completion of performance objectives or has met some objectives.
- The employee has not made any progress toward completion of performance objectives.
- The employee's performance in noted areas has declined.

Recommendation:

- The objectives were met and the performance agreement has been fulfilled.
- The employee has made some progress, but improvement is still needed. Performance agreement will be revised or time frame to meet objective(s) extended to ____/____/____ (date). Attach new/revised agreement.
- Performance did not improve to stated performance objective(s). Further action is warranted (see attached documentation): _____
- Warning (new review date ____/____/____)

- Suspension
- Demotion
- Transfer
- Termination
- Other: _____

Supervisor comments (include consequences the employee may face if the situation precipitating the Performance Agreement reoccurs):

Employee comments (please use the back of this form for further comments):

Employee's signature: _____ Date: ____/____/____

Supervisor's signature: _____ Date: ____/____/____

Witness' signature: _____ Date: ____/____/____

Template: Employee Performance Agreement Correction (PASAI)

- Counselling
- Warning
- Final Written Warning
- If this is a formal warning and this is marked, the employee's employment status is considered probationary, making the employee ineligible for pay increases, vacation usage, or promotions.

- Supporting documentation is available and attached
- Supporting documentation is not available

Name/Title of employee:

Name/Title of direct supervisor:

Summarise the situation and its implications. Define performance objectives for the employee, outlining what the employee is responsible for doing to correct the situation. Check the appropriate availability of supporting documentation.

Performance Issue (if applicable, list each performance issues separately)

Corrective Action (list corrective actions to each performance issue)

Outline the supervisor's responsibilities, what the supervisor will do to assist the employee in meeting the objective(s).

Describe how the supervisor will determine if objectives are met. Outline the consequences if objectives are not met.

If the above stated objectives are not met, further disciplinary action up to and including termination may result.

This performance agreement will be reviewed on ____/ ____/ _____ on page 2 of this form (Employee Performance Agreement Review).

Employee comments:

Employee's signature: _____ Date: _____

Supervisor's signature: _____ Date: _____

Witness' signature: _____ Date: _____

Template: Written warning letter (PASAI)

To:

(Employee name)

(Job Title)

(Department)

From:

(Administrator or the Authority)

(Job Title)

Date: (xx/xx/xxxx)

Subject: Written Warning – Unsatisfactory Performance

This letter is a warning for your unsatisfactory performance during the past few months. The management and the reporting authorities have been closely monitoring your performance and it has been found through evaluation, that you have been unable to meet the targets allotted to you for the past two months. You have been previously informed about your frequent absenteeism and that it has added to your lot of pending work. The projects given to you have already been extended by two weeks. It is in the best interest of the office that you give a proper explanation for your incomplete targets. Your professional conduct with respect to some of your junior colleagues has also been found to be domineering and difficult. Please be advised that further incidents of this nature are subject to strict disciplinary action and can even lead to the termination of your employment contract with us.

You acknowledge by your signature below that you have been given the opportunity to present your views and explanations and are signing this review prior to it being placed in your personnel file.

Employee Name:

Employee Signature:

Template: Self-assessment and manager evaluation

Self-assessment as input in audit engagement

Please note: Expectations in terms of tasks, skills and capabilities for each type of work are described in the document "Competency Profiles for Financial Auditors". The evaluation is to be based on the expectation outlined in that document. Email your self-evaluation to the relevant auditor in charge.

Assigned to type of work:

Audit engagement:

Scope (hours):

Role being assessed (engagement leader, participating auditor, IT auditor):

Summary of my performance during the year

Strengths

What are your particular strengths? Try to think in terms of collaboration with others, parts of the audit process, writing, engaging with auditees, etc.

Development areas

What areas do you think you need to develop further? What are the weaknesses or challenges that you face?

Managers evaluation of employee's input in audit engagements

Employee:

Assigned to type of work:

Audit engagement:

Scope (hours):

Role being assessed (engagement leader, participating auditor, IT auditor):

Assessment of performance during the period

- Exceeds expectations
- Meets expectations
- Needs improvement

Summary of employee's performance and justification for assessment

Feedback to your team member

Strengths

Praise the strengths and try to give examples.

Development areas

Be careful in the wordings, try to lower defence mechanisms.

Guide: Monitoring and managing unacceptable performance (PASAI)

The purpose of this guideline is to support HR to ensure that:

- employees understand the possible consequences if their work performance is or remains unsatisfactory; and
- the processes for addressing performance concerns are transparent, fair and consistent.

Defining unacceptable performance

Unacceptable performance is when an employee's performance does not meet the expectations of the position and/or when an employee does not demonstrate the levels of competence expected of the position and as specified in the employment contract.

Establishing a performance improvement period

A recommendation is for the employee to be given a fair and reasonable opportunity to improve their performance, with appropriate assistance from the SAI, before disciplinary action is taken.

General principles

Examples of relevant principles are:

1. If an employee's performance is unsatisfactory, and/or the employee is not demonstrating the level of competence expected from someone in their position, the supervisor/manager will discuss with that employee ways to bring their performance up to the required standard.
2. If problems persist, employees will be placed on to a performance improvement plan (PIP). This will involve documenting areas for improvement, establishing how performance could be improved (for example, through coaching, regular feedback, and/or training) and how progress will be monitored, and setting timeframes for performance improvement and reviews. There is a sample PIP on page 16.
3. Employees will be given a reasonable opportunity to improve their performance, with appropriate assistance from the SAI, before disciplinary action is taken.
4. If, after a period of review, an employee's performance improves to the required standard, the employee will be taken off the PIP.
5. If, after a period of review, an employee's performance has not improved enough, the PIP will be extended and disciplinary consequences may follow if performance fails to adequately improve within agreed timeframes.
6. There may be some circumstances, depending on the level of seriousness of the concerns held, where it is appropriate to move directly to a disciplinary process.

Concerns about an employee's performance

If, at any time, a supervisor/manager has concerns about an employee's performance, the supervisor/manager should discuss this with the employee. A recommendation is for the manager to consider the following as part of this discussion:

- explain the required standards of the position;
- explain the areas of performance where the employee (in the supervisor's/manager's view) is not meeting those standards;
- provide specific examples wherever possible;
- give the employee the opportunity to comment on those concerns; and
- find out, if possible, whether there are any underlying problems that could be contributing to the performance issues.

The supervisor/manager must keep a file note of any discussions held with employees about performance concerns.

Employees should take ownership of their performance and development. Employees should be open to receiving constructive feedback, providing their views and taking positive steps to improve their performance.

Continuing unacceptable performance

If the first PIP expires without improvement in the employee's performance, the PIP should be revised taking into consideration any new concerns that may have emerged.

The revised PIP should clearly define the areas of concern, set out specific and objective targets, note the support that will be provided (for example, coaching or training) and define the review processes. The revised PIP should also give the employee a fair opportunity to improve. The key change is that disciplinary consequences will follow if performance does not improve to the required standards within the agreed timeframes.

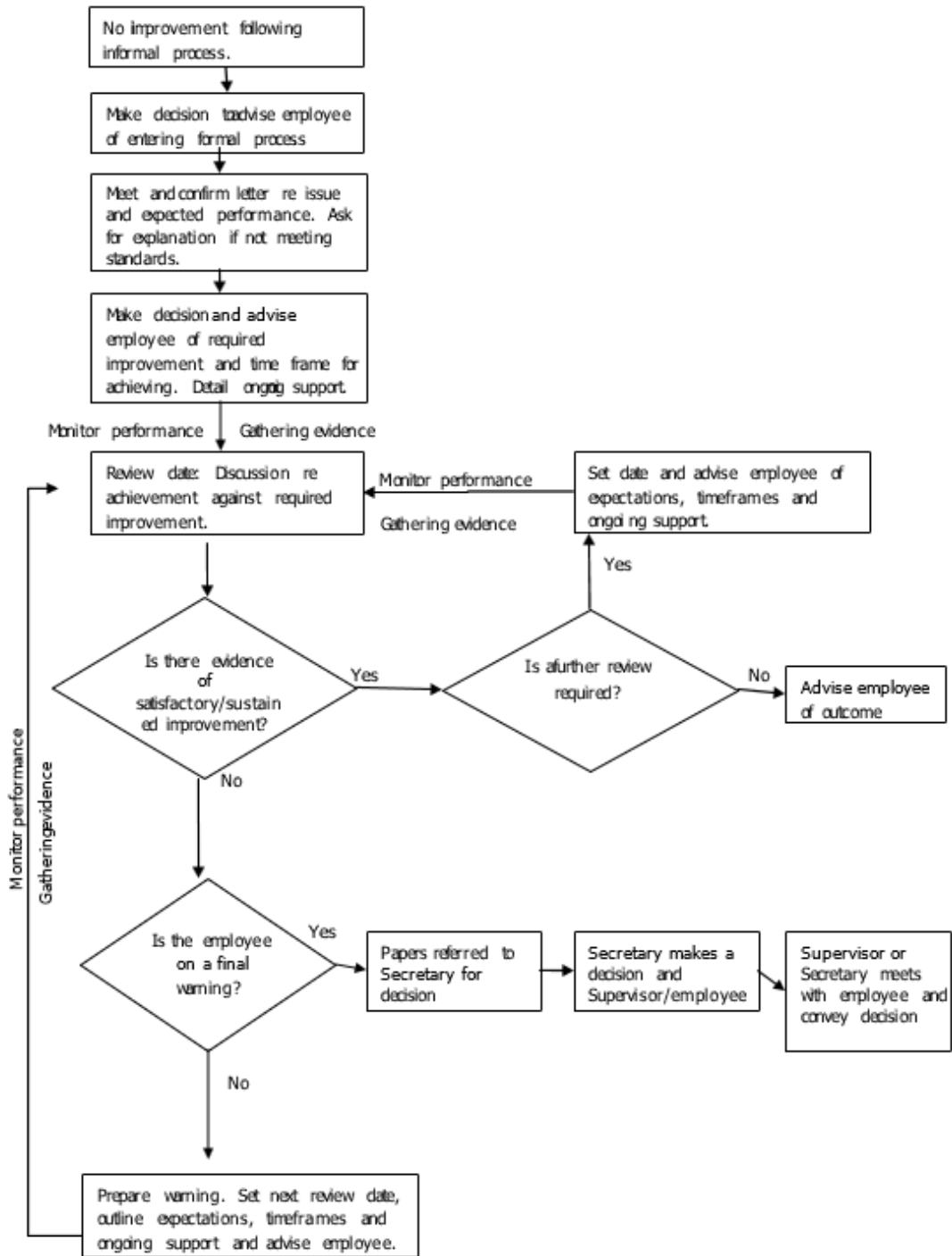
The revised PIP and the potential for disciplinary consequences will all be clearly communicated to the employee in writing.

After the employee and the supervisor/manager discuss the specific concerns raised in the PIP, the Head of SAI will determine if the employee's performance has improved sufficiently and if any disciplinary action (for example, formal written warning) is required. Once a decision has been made by the Head of SAI, the decision will be communicated to the employee in writing. There is a sample written decision letter on page 18.

Employees are not usually dismissed for unacceptable performance unless they have already received at least one written warning and have been given a subsequent opportunity to improve. If the employee has received at least one warning for poor performance and a reasonable period of review, then dismissal may be a potential outcome of the next disciplinary process. There is a sample warning letter for unsatisfactory performance on page 10.

Dismissal for unacceptable performance is on notice.

Process for monitoring and managing unacceptable behaviour



Template: Performance Improvement Plan (PIP)

Employee Name: _____ Title: _____

Department: _____ Date: ____/____/____

The employee named above is being given this Performance Improvement Plan, because:

This Performance Improvement Plan provides the employee with at least 30 days and up to 90 days to improve their performance in the specific areas identified below. This 30- to 90-day period shall begin on ____/____/____ and end on ____/____/____. After this period, a determination shall be made as to whether the employee has met the requirements of this Performance Improvement Plan and a written decision shall be issued.

If the employee fails to improve their job performance and/or to meet required standards during the 30- to 90-day period, the employee may be reassigned, removed or demoted.

What?		How?		When?
Deficient competencies: (check only those that apply)	Desired outcome to monitor:	Action plan to improve performance:	Expected results:	Frequency of monitoring:
Customer service				
Flexibility/Availability				
Initiative				
Professionalism				
Teamwork				
Job knowledge				
Resource usage				
Dependability				
Communication				

What?		How?		When?
Integrity and trust				
Managing people				
Leadership				
Strategic planning				
Operations planning and evaluating				
Conflict management				

Employee's signature: _____ Date: ____/____/____

Reviewer's signature: _____ Date: ____/____/____

Template: Written decision letter

Employee name: _____ Title: _____

Department: _____ Date: ____/____/____

Rating period: _____ Date completed: ____/____/____

The employee named above began a Performance Improvement Plan (PIP) on ____/____/____. During this period, their progress was closely monitored for improvement so that a determination could be made as to whether they had met the requirements of the PIP. The following decision has been made based on this information:

- The employee requires further observation. Therefore, the PIP shall be extended for another 30- to 90-day period, which begins on ____/____/____ and ends on ____/____/____.
- The employee has failed to meet the required standards and shall be reassigned to "_____".
- The employee has failed to meet the required standards and shall have their pay grade reduced to ____/____.
- The employee has failed to meet the required standards and shall be removed.
- The employee has met the required standards and shall have their annual performance rating, which is currently due on ____/____/____ deferred until ____/____/____, which is 30 days after the completion of the PIP.
- The employee has met the required standards and shall retain their position and salary.

Below, please justify the above decision with a written explanation that provides a detailed description of the employee's performance during the rating period and progress during the improvement period.

Employee's signature: _____ Date: ____/____/____

Supervisor's name: _____

Supervisor's signature: _____ Date: ____/____/____



Annual Performance Evaluation

Date: _____

Period Covered: _____

Employee: _____

Evaluator: _____

List of Assignments:

Rating Key:

CE – Consistently exceeds expectations

EE – Exceeds expectations

ME – Meets expectations

NI – Needs improvement

DE – Does not meet expectations

Technical Knowledge:

Did the staff member possess adequate technical knowledge to function effectively at the level assigned? Did this knowledge encompass accounting principles and audit standards?

CE	EE	ME	NI	DE
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Problem Solving:

How well did the staff member identify problems and obtain additional facts to formulate a conclusion? Did the staff member possess appropriate analytical skills to properly quantify the problem?

CE	EE	ME	NI	DE
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Decision Making:

Did the staff member possess an ability to make sound decisions based on the appropriate materiality type?

CE	EE	ME	NI	DE
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Teamwork:

Did the staff member work well with other team members? Were personal needs subordinated to the needs of the team?

CE	EE	ME	NI	DE
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Work Paper Preparation:

Did the staff member possess the ability to communicate findings in writing? Were work papers clear and concise?

CE	EE	ME	NI	DE
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Interview Skills:

Did the staff member perform adequate research prior to interview? Did the staff member accurately document and effectively evaluate the conditions/situations as presented? Was relevant non-verbal behavior, if any, documented?

CE	EE	ME	NI	DE
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Report Writing Skills:

Did the staff member exhibit the ability to organize and present data sequentially and logically? Did the staff exhibit ability to write effective results to catch a reader's interest? Did the staff use correct punctuation? Did the staff member use proper grammar and write clearly, accurately, and concisely?

CE	EE	ME	NI	DE
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Management:

Did the staff member complete assignments on time? Were issues concluded efficiently and effectively?

CE	EE	ME	NI	DE
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Auditee Relations:

Did staff member present him/herself to the auditee in a professional manner? Did the staff member exhibit competence and confidence to the auditee?

CE	EE	ME	NI	DE
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Productivity and Adaptability:

Effectively balances workload and establishes priorities to meet commitments and accomplish all major objectives accurately and in a timely manner (i.e. completing fieldwork and review note corrections, ongoing communication, planning and report preparation); willingness to accept guidance from others, and flexible and versatile to changes in audit priorities.

CE	EE	ME	NI	DE
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Supervisory Development:

Please complete only if you were an auditor-in-charge (AIC) or supervisor for any assignment during the period covered.

As an AIC/supervisor, did staff member assign work in an effective manner? Did staff member provide on-the-job training to staff members? Did staff member exhibit leadership skills? Were work assignments adequately explained? Did the audit team receive adequate guidance during the audit from staff member as AIC/supervisor?

CE	EE	ME	NI	DE
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

[Click here to type response]

What are the staff member's strong points?

What areas should the staff member work to improve?

What are some goals that the staff member can achieve to improve their work performance and/or their value to the Office?

If available, would the AIC/supervisor select the staff member for the next audit? Explain.

Overall Evaluation	CE	EE	ME	NI	DE	Salary Increment:
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Recommended
						<input type="checkbox"/> Not Recommended

Comments:

Supervision:

Please complete this evaluation of your AIC/supervisor.

Did the AIC/supervisor assign work in an effective manner? Did the AIC/supervisor provide on-the-job training to staff members? Did the AIC/supervisor exhibit leadership skills? Were work assignments adequately explained? Did the staff member receive adequate guidance during the audit from the AIC/supervisor?

CE	EE	ME	NI	DE
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If available, would the staff member wish to work with the AIC/supervisor on the next audit? Explain.

Agreement with Ratings:

<input type="checkbox"/>	Agree
<input type="checkbox"/>	Disagree

Please indicate whether you agree or disagree with the ratings presented in this evaluation, and provide reasons for any disagreements.

Staff Member Signature

Date

Supervisor Signature

Date

Public Auditor

Date



REPUBLIC OF KIRIBATI

STAFF PERFORMANCE APPRAISAL (SPA)

Confidential Report

Name of Employee:		Date of Birth:		Gender:	
Position Title:		Salary Level:		PF Number:	
Immediate Supervisor's Name:		Date First Appointed:		Date of Current Appointment:	
6 months review period:	From _____ to _____			Date of review: ___/___/___	

OVERVIEW OF THE ROLE OF PERFORMANCE MANAGEMENT

The Performance management process is designed to monitor our performance against key objectives to see whether we are delivering better outcomes for our people and to help identify what might be done to improve performance. The Staff Performance Appraisal documents the expectations of the individual employee and ministry performance, by providing a meaningful process by which employee can be assessed for noteworthy contributions to the public service, and provide a mechanism to improve individual/ministry performance as necessary, and assist in identifying training and development needs of individual employee.

MAIN OBJECTIVE OF THE SPA

- ❖ Provide a frank and honest assessment of the employee's contribution and achievements over the past twelve months against agreed project tasks and major duties of the post.
- ❖ Recognize employee's strengths and identify any areas where further training & development may contribute to enhanced performance.
- ❖ Where appropriate, establish project task for the employee to complete during the next 12 months.

TWO SECTIONS OF THE SPA:

❖ **Section A**

- **PART 1-** provides for a systematic review by the immediate supervisor of the employee's performance against his/her major duties and responsibility of the position and agreed project tasks. It also involve reviewing the overall personal behavior and other performance factors of the employee that contributes to achieving results of the post.
- **PART 2 -** requires the appraiser to provide an OVERALL PERFORMANCE RATING of the employee's performance in relation to project tasks and key duties and responsibilities of the position. This section also requires comments and the signatures of both the immediate supervisor and the employee.

❖ **Section B**

- Provides the opportunity for both parties to develop a work development plan

PERFORMANCE RATINGS, CODES & DEFINITIONS

Performance Ratings	Codes	Definition
Excellent	E	Performance is far above the defined job expectations. The employee consistently does excellent work, regularly going far beyond what is expected of employee in this job
Very Satisfactory	VS	Performance meets the defined job expectations and in many instances exceeds job expectations. The employee generally is doing a very good job. Performance that exceeds expectations
Satisfactory	S	Performance meets the defined job expectations. The employee generally performs according to the expectations doing a good job. The employee is doing the job at the level expected for employees in this position. The good performance is due to the employee's own effort and skill.
Unsatisfactory	U	Performance generally fails to meet the defined expectations or requires frequent, close supervision and/or the redoing of work. The employee is not doing the job at the level expected for employees in this position.

Abbreviations: (E) – Employee (S) - Supervisor

SECTION A: WORK PERFORMANCE REVIEW (You will need the work plan as a relevant document to use in the review process). This part is to be completed by the employee and immediate supervisor at the end of the 6 months period. Indicate the level of performance against the agreed performance indicators by placing ticks in the appropriate boxes for each project tasks and major duties of the posts. The space on Comment is provided as it is a useful guide for next review period).

PART 1: MAJOR DUTIES & RESPONSIBILITIES

PART 1a: Key duties, responsibilities & Projects									
Rating	Unsatisfactory		Satisfactory		Very Satisfactory		Excellent		SUPERVISOR'S COMMENTS
Employee/Supervisor	E	S	E	S	E	S	E	S	
1.									
2.									
3.									
4.									
5.									

PART 1b: Employee Performance Factors									
Rating	Unsatisfactory		Satisfactory		Very Satisfactory		Excellent		Supervisor's Comments
Employee/ Supervisor	E	S	E	S	E	S	E	S	
1. Quality and quantity of work									
2. Knowledge of the job & able to provide accurate advice									
3. Initiative and resourcefulness									
4. Judgment									
5. Degree of supervision required									
6. Ability to communicate (Oral)									
7. Ability to communicate (Written)									
8. Organization and timeliness									
9. Attitude, patience, tolerance									
10. Attendance and punctuality									
11. Supervisory ability and showing responsibility									
12. Overall customer Service to both internal and external customers									

PART 1c: Code of Conduct									
Rating	Unsatisfactory		Satisfactory		Very Satisfactory		Excellent		Supervisor's Comments
Employee/ Supervisor	E	S	E	S	E	S	E	S	
Neat (work & dress)									
Impartiality									
Confidentiality									
Ethical									
Honest									
Efficient & Effective									
Accountable									
Respect									
Transparent									

PART 2: PERFORMANCE SUMMARY: Overall Performance Rating (Please tick the appropriate box)

Unsatisfactory	Satisfactory	Very satisfactory	Excellent

<p>IMMEDIATE SUPERVISOR'S COMMENTS: Comment on the employee's performance</p> <p>Signed.....Date.....</p>
<p>EMPLOYEE'S COMMENTS:</p> <p>Signed _____ Date_____</p>

SECTION B: CAPACITY DEVELOPMENT PLAN (to be completed together by the supervisor and the employee each 12 months and reviewed every 6 months)

MAJOR DUTIES	OPPORTUNITIES FOR IMPROVEMENT	IDENTIFIED TRAINING AND DEVELOPMENT NEEDS	TARGET DATE	IMMEDIATE SUPERVISOR'S COMMENT

Signed by employee _____ Date _____

Signed by HOD _____ Date:_____

HOD Comments:

.....

.....

SRO Signature _____ Date _____

Understanding the appraisal system

