

*Guidelines for
Internship Programs*

**INTOSAI – Subcommittee 2
Capacity Building Committee**

This publication was prepared by the INTOSAI Capacity Building Committee – Subcommittee 2¹. According to the strategic plan of INTOSAI 2005-2010 Goal 2, the main tasks of the Capacity Building Committee (CBC) are to build the capabilities and professional capacities of Supreme Audit Institutions (SAIs) through training, technical assistance and other development activities. The Subcommittee is to develop advisory and consulting services by:

- Developing a database of experts and investigators in the public finance field. Professionals working today in different SAIs, as well as recently retired SAI staff, may be available to perform consulting and advisory duties;
- Encouraging joint and coordinated or parallel auditing programs. Joint programs are useful to validate methodologies, generate guidelines, and improve processes;
- Encouraging internship and visit programs. The programs would facilitate the visit of professionals from other SAIs to share or receive current knowledge in innovative audit areas.

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1 Introduction

In contemporary times, every modern organization is highly dependent on knowledge and expertise. These are the means which help an entity create value. Knowledge and expertise are the basis for every activity that an organization performs and can be found everywhere in and around an organization. Within the organizational context, experts are the repositories of knowledge and expertise who strongly influence organizational performance. Thus, knowledge and expertise are decisive resources in organizational value creation and experts are influential actors in organizational decision-making.

Modern organizations emphasize continuous knowledge production and distribution to build and strengthen their capacity for constantly creating value. Continuing Professional Education (CPE) is one of the instruments for production of expert knowledge within an organization. This technique targets upon engaging in-service or mid-career professionals in educational pursuits with the goal of enhancing their professional knowledge and skills to professional development after they have completed their formal education. The CPE experience may take place within an organization and among organizations, striving to achieve similar objectives, by transfer of knowledge through experience-sharing.

Promotion of capacity-building activities aiming at transfer of expert knowledge through exchange programs among organizations is not a new idea; however, the concept of instituting internship experience for in-service employees of organizations with similar objectives is unique.

The purpose of these Guidelines is to provide SAIs with a basis for understanding the nature and operation of internship programs. This basis is intended to provide a starting point from which each SAI can create their own approach to the satisfactory management of internship programs within the context of each SAI's jurisdiction and mandate. It is therefore a very important tool for the further development of similar Guidelines by other SAIs. The Guidelines are based on best management practices distilled from the experience of various international organizations. These Guidelines comprehensively embrace all possible aspects of managing internship programs and managing learning experience for interns.

2 What is an internship program?

2.1 What is an internship program according to INTOSAI?

An internship program is a planned and structured initiative that facilitates the short-term attachment of professionals from one or more SAIs to other SAI (s) for sharing or receiving current knowledge in innovative audit areas. An internship is an applied academic experience facilitated by a SAI (host) for the mid-career professionals (employees) of other SAIs (beneficiary). An internship entails a full-time work for a minimum of six weeks directed and evaluated by a qualified professional and with appropriate supervision by an on-site professional. An internship experience takes place in a professional environment under the joint supervision of host and beneficiary SAIs.

An internship program aims at promoting increased capacity building of INTOSAI members through experience sharing and transfer of knowledge.

2.2 What is an internship?

Goal 2 of the strategic plan of INTOSAI 2005-2010 focuses on institutional capacity building activities of direct relevance to the majority of INTOSAI members. From the perspective of the INTOSAI, an internship provides interns the opportunity to build upon, apply, and assess the concepts that are developed through professional knowledge and to further the interns' professional growth through a meaningful "hands-on" job experience. The internship experience usually involves exposure to an innovative, new technique, and/or methodology for a particular aspect of public sector auditing.

In particular, the internship experience leads to:

- a. Increased professional skills
- b. Increased confidence in himself or herself and in his or her abilities
- c. Greater familiarity with the business environment

- d. Enhanced knowledge of a specific discipline, strategies, techniques, methodologies
- e. Deeper appreciation of the key role of communication skills in business
- f. Greater insight into the interactions between stakeholders as a critical factor in being successful in profession
- g. Better understanding of imperatives for working with multi-disciplinary, multi-lingual and multi-ethnic teams
- h. Expanded network of professionals
- i. Increased relevancy of subsequent training

2.3 What is the objective of an internship program?

The internship program attempts to foster transfer of knowledge and experience-sharing among SAIs with the overall aim of promoting increased capacity building of INTOSAI members. The internship program also caters to the objective of facilitating continuing professional education of interns in a specialized area of public sector auditing. Further, internships may help interns focus their specialization interests and offer them exposure to auditing skills and techniques that the training room cannot provide.

An internship program furthers development of a central core of values, attitudes, skills and professional knowledge among interns. In addition to providing the interns with the opportunity to add depth and relevance to the more traditional training room work, internships enhance impact of academic learning as well as allowing interns to improve upon their professional networking.

2.4 What is the special feature of an internship?

INTOSAI considers an internship to be a structured and supervised, capstone work experience for professionals outside their parent SAI. The internship program establishes a three-way partnership agreement among a beneficiary SAI, a host SAI and an intern whereby the latter receives training of a practical nature in his or her area of interest under the supervision and guidance of a qualified professional in some aspect of public sector auditing. Supervised internship experiences provide an

opportunity for the intern to synthesize, transfer and apply learning gained through previous study and practice to all phases of the organization's operation.

2.5 What are the expectations from an internship program?

- a. The internship should be a new experience, and should lead to new learning or growth for the intern and contribute toward the intern's professional work.
- b. The internship should provide realistic exposure to career experiences in the intern's chosen professional area of specialization, e.g. certification audit, performance audit, audit of authority with compliance, audit of computer systems.
- c. The internship assignments should be substantial and practical, including analysis, evaluation, and application of applicable auditing concepts.
- d. While providing an educational experience that complements an intern's professional knowledge and skills, the internship should also provide value-added elements to the host organization.

2.6 How can a host SAI benefit from its internship program?

Where interns seek learning opportunities through an internship program, the SAI offering internship program also receives value-addition by the input of experienced and qualified interns to its professional knowledge and practices in public sector auditing. The opportunity to share information and expertise with interns from diverse regions and experience can be beneficial to the host SAI who enjoys the mentoring process.

Tangible benefits for host SAI include: (a) Access to a pool of motivated, creative potential interns throughout the year (b) increased ability to identify and engage experienced interns with state-of-the-art skills on initiatives which requires consistent review and up-gradation.

2.7 How can a SAI benefit by sending its employees to an internship program?

Among INTOSAI member SAIs, many are known for their experience in one or more areas of audit such as audit of public debt, audit of privatization, audit of value for money, environmental audit, audit of internal control environment, etc. The internship program encourages transfer of such expertise among SAIs. A SAI that nominates professionals from its workforce to undergo an internship program with another SAI will benefit by the outcome of the learning experience attained by the interns. This will ultimately help enhance the professional knowledge and skills of an SAI and impact upon its performance.

3 How to manage the internship program?

3.1 How to identify work areas in which internship opportunities can be offered?

A SAI, as the best judge of its strengths and professional expertise, should identify the specific areas relating to its professional work, considered cutting-edge. Clearly, the fundamental basis of expert knowledge is the quality and extent of the individual knowledge stored and accumulated in its institutional memory, as well as its use in analyzing specific tasks and solving context-oriented problems. Areas of expertise are often well-institutionalized within a SAI as a direct outcome of research, development, practice and training. Employees of SAIs are continually selecting and converting information to knowledge and expertise and then using that expertise to make decisions and shape events within the organization and their respective countries.

The exchange of knowledge in these key areas of expertise is likely to enhance the professional knowledge and skills of other SAIs and impact upon their performance.

In selecting the areas for creating internship opportunities, a SAI should ensure that adequate institutional arrangements are in place for promoting the objective of knowledge transfer. The internship program should have the potential to spark activity or catalyze action and have a significant impact to candidates work. Simultaneously, it should have clear goals of what the interns are going to accomplish.

3.2 What does the host SAI need to offer an intern in order to make the experiential learning successful?

- a. Career-related work that is sufficiently challenging to mid-career professionals
- b. The work should support the mission of the internship site, while enriching the intern's professional experience.
- c. A staff member who is willing to assist with the professional, creative development and mentoring of interns. This person should be assigned to supervise and provide guidance on a regular basis.
- d. A clear description of the job or project in which the intern will be participating.
- e. A general description should be provided in the request for intern form and a more detailed description should be developed as part of the Internship Contract.
- f. An opportunity for the intern to achieve personal learning goals.
- g. Regular feedback and follow-up with the intern to ensure they understand expectations and have the opportunity to ask questions.
- h. A safe working environment. Internship sites agree to abide by appropriate standards of professional conduct and should be able to provide a functional and healthy work space.
- i. Free work space and stationery, access to a word-processing machine, internet connection, printer and photocopying machine.
- j. Interns must be made aware of any possible health or safety risks involved in the work and during the stay in host SAI country.
- k. Gender-sensitive and harassment free environment.

3.3 How to notify internship opportunities?

A SAI may notify the existing internship opportunities by creating a permanent webpage on its website. The page should include the scope and duration of internship program, internship policy, application form, copy of standard internship contract agreement and closing date for receipt of application forms. The particular areas of specialization where the internship opportunities exist must be indicated in the announcement of internship program. The information on internship programs may be posted to INTOSAI members by courier.

3.4 What should the eligibility requirements for an intern be?

The eligibility requirements of an intern are:

- a. Employee of an INTOSAI member SAI at a mid-career position.
- b. Recommendation from a SAI from the INTOSAI.
- c. Citizenship of a country whose SAI is a member of INTOSAI.
- d. A bachelor/masters degree from an accredited college or university.
- e. Proficient in the official language of the host SAI/ internship program.
- g. Good level of computer proficiency (including Microsoft Office applications.)
- h. Excellent interactive and interpersonal skills and the ability to work in a multicultural environment.

3.5 What does the application process involve?

The SAI should request applications for an internship program on a standard application form. Applicants for internships must be asked to include the following documentation with the applications:

- a. Duly completed Internship application form.
- b. Nomination letter from the sponsoring SAI.
- c. Copy of the most recent CV.
- d. Proof of knowledge of languages and level of proficiency.
- e. A letter of endorsement from a senior professional who has directly supervised the applicant in the recent past and who is fully acquainted with the applicant's performance.
- f. A brief paper setting out the reasons why he or she is seeking an internship with the SAI and what is expected from the experience.

3.6 How will the applications for internships be evaluated?

All applications for internships should be kept in an internal database open for review by professional staff looking for suitable interns. The selection process should be guided by transparent and standardized criteria. Selection should be an ongoing process and only successful applicants should be contacted.

3.7 What is the ideal duration of an internship?

An internship may last from a minimum of six to eight weeks. Each SAI may determine the duration of an internship program considering the particular requirements of the area of expertise in which the internship is offered and the required exposure level of prospective interns.

3.8 What should the frequency of the internship program during a calendar year be?

SAIs are encouraged to design their internship program as an ongoing activity, running throughout the year, with specific cohorts of interns coming and graduating. An ongoing internship program may be divided in four cohorts: October-December, January-March, April-July, and August-October. However, this may not be convenient for many SAIs given capacity and resources limitations. Therefore, frequency of internship program during a calendar year will depend upon the convenience of a SAI.

3.9 What is the maximum number of interns that a SAI may host?

The number of interns that a SAI may like to host will depend upon (i) the capacity of the host SAI and (ii) the number of dedicated supervisors that a SAI may provide for its internship program.

3.10 What will the status of an intern in host SAI be?

Interns are considered gratis personnel. They are not staff members and may not represent the host SAI in any official capacity. The purpose of the Internship Program is not to lead to further employment with the host SAI but to promote capacity building among INTOSAI members. Therefore, there should be no expectation of employment at the end of an internship. Interns cannot apply for consultant positions in the host SAI during the period of their internship. There must be minimum 12 months break after internship before the former intern can sign any type of contract with the SAI where he or she has served as an intern. SAIs should discourage any practice involving sending interns on official assignments.

3.11 Who will pay the interns?

The employer SAI will be responsible for all expenses relating to remuneration, per diem, subsistence, international/domestic travel, incidentals, boarding, lodging and medical treatment of interns during the period of the internship.

3.12 Who will be responsible for health and medical insurance requirements of interns?

Host SAIs should not accept any responsibility for the medical and life insurance of the intern or costs arising from accidents and/or illness incurred during an internship. Applicants for internship must therefore carry adequate and regular medical and life insurance. Proof of medical coverage must be provided to the host SAI before the start of the internship.

4 How to manage the learning experience for interns?

4.1 How to design and develop learning activities for interns?

Learning activities for interns should be designed and developed in relation to the internship objectives. The learning activities may include assignments, briefings, visits, on-site attachments and the like. These activities should constitute new, meaningful, and challenging experiences, and should be determined by a program supervisor in consultation with site supervisor and the intern. It is important that activities are defined in a precise manner on a weekly basis throughout the span of internship experience. While the detail of most of the activities will be determined by the site supervisor, the program supervisor may ask the interns to follow through on other activities (reading, research, interviewing, etc.) that will add an additional dimension to the internship.

4.2 How will the interns be supervised and guided?

Interns should be mentored and supervised by a Program Supervisor and a Site Supervisor. While the Program Supervisor provides consultation and oversight of the learning experience, the Site Supervisor serves as a mentor for guiding the interns at internship site.

Program Supervisor

The Program Supervisor for the internship program, committed to the goals and values of experiential learning, is in-charge of the internship program overall. The Program Supervisor is available to assist interns in their internship goals and objectives.

Responsibilities of the supervisor include:

- i. Administering internship program's policies and procedures and assisting the interns in preparation for the internship experience.
- ii. Instituting procedures for placement of interns at sites.
- iii. Evaluating existing internship sites and working to constantly upgrade the quality of the internship.
- iv. Formulating the outline of the internship plan for each intern.
- v. Holding orientation briefings with interns to inform them of their responsibilities, requirements, and reporting procedures.
- vi. Serving as the resource person for the SAI and the intern.
- vii. Clarifying the SAI's responsibilities, requirements, and reporting procedures.
- viii. Developing the learning experiences, requirements, and materials to be used by the intern during their internship.
- ix. Developing and maintaining information files that can be used by prospective interns in their search for appropriate internship settings.
- x. Consistently meeting with interns at arranged times throughout the internship periods in order to monitor and evaluate progress, and giving advice when needed.
- xi. Maintaining direct and open communication with both the intern and the Site Supervisor

Site Supervisor

The site supervisor, one for each site to which an intern is attached is responsible for:

- i. Formulating a detailed internship plan for each intern per respective site.
- ii. Developing learning contracts for interns containing the internship goals and objectives, a description of the internship job, description of the special project, and developing description of the intern's job responsibilities.
- iii. Providing experiential learning opportunities to the intern.
- iv. Supervising the intern's work and completing the mid-term and final evaluations.
- v. Keeping the Program Supervisor informed on progress of the internship program.

4.3 What documents must the interns submit at the beginning of their internship?

On the day of their arrival before commencing the work interns may be asked to submit:

- i. Signed " Internship contract agreement" form.
- ii. Confirmed and signed copy of a "Medical certificate of good health" from a recognized physician.
- iii. Proof of medical insurance valid in the host country.
- iv. Proof of life/accident insurance for locations in which internship will be carried out.

4.4 What should the interns be briefed on day one?

On the first day of the internship program, the host SAI should primarily focus on explaining the details of the internship and matching the interests and activities of the interns to the learning program. The day one briefing for interns should include:

- i. Introduction to the SAI.
- ii. Introduction to the units where the interns will be placed.
- iii. Introduction to supervisors and mentors.
- iv. Presentation of the goals of the internship program.
 - v. Discussion of the goals and expectations from the interns.
- vi. Discussion of the work plan.
- vii. Expected outcomes.

- viii. Deliverables or plan for following activities that are tied to the goals (e.g. if the visit is to learn about environmental audit, interns could commit to undertaking an environmental audit for review by host SAI/ coordinators and others within 6 months of the completion of internship).
- ix. Tips on living in host countries.

4.5 How to make the intern acquainted with the host SAI?

During the first week of the internship program, the host SAI should focus on making the intern acquainted with the SAI's organization and its main areas of work. The briefing for the interns could include

- i. Lecture/ paper by the organizational department.
- ii. Lecture/ paper by the fundamental affairs unit.
- iii. Lecture/ paper by the international relations unit.

4.6 What are the expectations from interns?

The interns are expected to:

- i. Respect the laws, customs and values of the host country.
- ii. Demonstrate adherence to professional and ethical standards.
- iii. Understand and respect the host SAI's goals as professional.
- iv. Work as professionals with un-biased, non-partisan, non-parochial, and non-racial views and beliefs.
- v. Present a professional manner and willingness to complete internship responsibilities.
- vi. Be conscious of the fact that colleagues in host SAI must produce work to meet deadlines and satisfy their organization, while simultaneously mentoring interns.
- vii. Express willingness to develop new skills and abilities to enhance the impact of their work.
- viii. Direct any questions regarding specific duties or the internship environment only to their supervisor.
- ix. Communicate regularly with the supervisors either in person or by phone or email to keep them up to date about how the internship is progressing.

- x. Complete the internship evaluation form for future interns to review the internship experience.
- xi. Introduce, practice and promote in their employer SAI what they learn and acquire during the internship experience.

4.7 What the interns are not expected to do?

The host SAI is not expected to utilize services of an intern as a low-cost, short term solution to handle increased workloads and complete needed projects; therefore, the interns should not be involved as help in:

- i. Preparation of workshops/seminars.
- ii. Research work.
- iii. Writing documents not related to the scope of internship.
- iv. Cataloguing information.
- v. Engage in interpreter assignments.

4.8 How will the intern provide feedback on the internship experience?

The interns should be required to produce evidence of new learning and insights gained from the internship; and evaluate the internship experience in a well developed report form. A narrative report evaluating internship experience must include standard queries about:

- i. Introduction and internship summary: Where, what, why?
- ii. Goals and Objectives: Were they met and how so?
- iii. Critique of the organization and its mission.
- iv. How did the experience differ from the expectations?
- v. New skills and information gained.
- vi. The biggest challenges of the internship.
- vii. Difficulties encountered.
- viii. Connection with past work experiences.
- ix. Connection with academic focus.
- x. Steps taken by intern to make sure he or she adds value to the work of the host SAI.
- xi. The satisfaction level of the intern about guidance and supervision by the mentor and supervisor.

- xii. How the new skills acquired during internship will help the intern in his or her work at the sponsoring SAI.
- xiii. Relevance with Human Ecology.
- xiv. Influence on future plans.

Additionally, the interns may be asked to reflect on the following:

- i. First day at the internship site.
- ii. Adequacy of language ability and how it developed.
- iii. The most important benefits of the internship - personally and professionally.
- iv. How intern's impression of the country changed in the course of his or her internship, what the intern wish to have known before he or she arrived.
- v. An overview of the daily routine.
- vi. Tips for future interns, who will be living in the same city/country, on transportation, money, entertainment, culture, housing arrangements and the like.

The feedback from interns should be held confidential and be used only for improving the quality and contents of the internship program purposes.