

# Guidelines for internship programs and technical visits

**A Guide for Supreme Audit Institutions**



# **GUIDELINES FOR INTERNSHIP PROGRAMS AND TECHNICAL VISITS**

INTOSAI Capacity Building Committee  
Subcommittee on Cooperative Audits

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This publication was prepared by the INTOSAI Capacity Building Committee — Subcommittee on Cooperative Audits. According to the Goal 2 established in the INTOSAI Strategic Plan 2011-2016, 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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## 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.

Internships can be part of a SAI policy to enhance capacities within the organization and be conducted under regular basis as a set program. It can also take place as a consequence of a bilateral agreement between two SAI, upon request. Internships can also be part of capacity building activities promoted by INTOSAI regional groups

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.

## **I. INTERNSHIP PROGRAMS**

### **1. About the Internship Programs**

#### **1.1 What is an internship program?**

An internship program is a planned and structured initiative that facilitates the short-term attachment of professionals from one or more SAI to another SAI for sharing or receiving current knowledge in innovative audit areas. An internship is an applied academic experience facilitated by a SAI (host) for the professionals (interns) of other SAIs (beneficiary). An internship entails a full-time work for a minimum of four weeks and takes place in a professional environment under the joint supervision of host and beneficiary SAIs.

Goal 2 of the INTOSAI Strategic Plan 2011-2016 focuses on institutional capacity building activities of direct relevance to the majority of INTOSAI members. From the INTOSAI perspective, 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 new techniques, methodologies, good practices, among others, for particular aspects of public audit.

In particular, the internship experience leads to:

- a) Enhancement of professional skills
- b) Interns confidence-building
- c) Greater familiarity with the SAI environment
- d) Acquirement of knowledge of a specific discipline, strategy, technique, methodology
- e) Better understanding of imperatives for working with multi-disciplinary, multilingual and multi-ethnic teams
- f) Expanded network of professionals
- g) Special importance of subsequent training

In some SAIs, internships are also known as secondments. According to the INTOSAI Development Initiative (IDI)<sup>1</sup>, secondment is an organization learning method in which personnel is moved temporarily to other organization for a specific period of

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<sup>1</sup> "Learning for impact – A practice guide for SAIS" - IDI, 2009.

time. This system does not only send out their personnel, but also take in personnel from other organization.

## **1.2 What is the objective of an internship?**

The internship program attempts to foster the exchange of knowledge and experience- sharing among SAIs with the overall aim of promoting capacity building at INTOSAI. It also caters to the objectives of facilitating continuing professional education of interns in a specialized area of public sector auditing. Further, internships may help interns focus on 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. It also enhances the impact of academic learning as well as allowing interns to improve upon their professional networking.

## **1.3 What is the special feature of an internship?**

The internship program establishes a three-way partnership agreement among a beneficiary SAI, a host SAI and an intern whereby the latter receives training 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.

## **1.4 What are the expectations from an internship program?**

- a. The internship should be a new experience, and it should lead to new learning or growth for the intern and contribute towards his or her professional work.
- b. The internship should provide real exposure to career experiences in the intern's chosen professional area of specialization, e.g. certification audit, performance audit, compliance audit, IT audit, among others.
- 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.



### **1.5 How can a host SAI benefit from its internship program?**

While the interns seek learning opportunities through an internship program, the host SAI also receives value-added 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 different regions can be beneficial to the host SAI who enjoys the mentoring status. 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 update.

### **1.6 How can a host SAI benefit from its internship program?**

Among INTOSAI members, 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, etc. The internship program encourages the transfer of such expertise among SAIs. A SAI that nominates professionals from its workforce to undergo an internship program with another SAI will be benefited by the outcome of the learning experience attained by the interns.

## **2. Management of an Internship Program**

### **2.1. How to identify work areas where 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. 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 carry out 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 appropriate institutional arrangements are in place for promoting the objective of knowledge transfer. Simultaneously, it should have clear goals of what the interns are going to accomplish.

## **2.2. What does the host SAI need to offer an intern for a successful learning experience?**

- Career-related work that is sufficiently challenging for the interns
- The work should support the mission of the internship, while enriching the professional experience of the intern
- A staff member who is willing to assist, monitor and help the intern developing his skills. This person should be assigned to supervise and provide guidance on a regular basis.
- A clear description of the job or project in which the intern will be participating. A general description should be provided in the offer and a more detailed description should be developed as part of the Internship Contract.
- An opportunity for the intern to achieve personal learning goals.
- Regular assistance and feedback for the intern to ensure they understand expectations and have the opportunity to ask questions.
- A safe working environment. The host SAI agrees to abide appropriate standards of professional conduct and should be able to provide a functional and healthy work space.
- Interns must be aware of any possible health or safety risks involved in the work and during their stay in the host SAI country.
- Free gender-sensitive and harassment environment

## **2.3. How can the host SAI notify internship opportunities?**

A SAI may notify the existing internship opportunities on its institutional webpage, as well as on the INTOSAI and/or its Regional Group webpage. This announcement should include the scope of the internship, duration of internship program, the deadline for registrations and a link where the interested parts could download the application form, a copy of the internship contract agreement, among other documents required by the SAI. The areas of specialization of the internship opportunity must be indicated in the announcement.

The information on internship opportunities can be also sent by email to other SAIs, according to the target of the program.

## **2.4. What should be the eligibility requirements for an intern?**

The eligibility requirements of an intern are:

- Employee of a SAI member of INTOSAI.
- Employee recommended by their SAI.

- A Bachelor/Master’s degree from an accredited college or university.
- Proficiency in the language of the host SAI
- Good level of computing knowledge (including Microsoft Office applications)
- Appropriate professional skills and/or experience in the relevant subject area of the internship
- Excellent interactive and interpersonal skills and the ability to work in a multicultural environment.
- The intern must be in good health and have no problem with the weather conditions of the host SAI

Other requirements can be required by the host SAI depending on the characteristics of the internship program.

## **2.5. What does the application process involve?**

The SAI should request application for an internship program on a standard application form. The following documentation must be included in the application:

- a. Internship application form.
- b. Nomination letter from the beneficiary SAI.
- c. CV updated The CV should contain references to academic qualifications, relevant professional experience, current work and responsibilities, etc.
- 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 cover letter setting out the reasons why he or she is seeking an internship with the SAI and what is expected from the experience.

## **2.6. How will the application for internships be evaluated?**

All application for internships should be kept in an internal database open for review by professional staff of the host SAI. The selection process should be guided by transparent and standardized criteria. It is advisable that the host SAI informs the results of the process to both successful and unsuccessful applicants. In the case of the second ones, if possible, it would be recommendable to provide an explanation of the decision.

## **2.7. What is the ideal duration of an internship?**

An internship program may last from a minimum of four 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, the required exposure level of prospective interns and funding.

## **2.8. How many internship programs can a SAI offer during a calendar year**

SAIs are encouraged to design their internship program according to their capacity and resources, as well as the program objectives. Therefore, the frequency of internship programs during a calendar year will depend on the convenience of the host SAI, and/or, if agreed, the beneficiary SAI.

Also, taking into account the SAI business cycles and the learning objectives of the intern, it can be possible that the dates of the internship program can be negotiated and mutually agreed by the parties involved.

## **2.9. What is the optimal number of interns that a SAI may host?**

The number of interns that a SAI may like to host will depend on <sup>(i)</sup> capacity of the host SAI and <sup>(ii)</sup> the number of dedicated supervisors the host SAI can provide for the internships program.

## **2.10. What will be the status of an intern in the host SAI?**

Interns have a special status within the organization. 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.

In case the participation of interns on official engagements could benefit their learning experience, they could attend it as companions or observers, but not in the condition of representatives of the host SAI.

### **3. Financing and Incentives Methodology**

#### **3.1 Who will pay the interns?**

The beneficiary 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.

#### **3.2 Who will be responsible for health and medical insurance requirements of interns?**

The host SAI should not accept any responsibility for the health and medical insurance of the intern or expenses 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 or undertaking must be provided to the host SAI before the start of the internship.

#### **3.3 Who will be responsible for providing working facilities at the host SAI?**

The host SAI would provide free work space and stationery, access to a computer, internet connection, printer, photocopying machine, and other such facilities required to conduct the tasks and according to the availability of resources of the host SAI.

#### **3.4 What are the options for funding an internship program?**

In case a SAI could not be able to fund an internship program, there are some possibilities that may be useful such:

- Resources from the host SAI.
- Resources from the regional group the SAI is member.
- Resources from donors or multilateral agencies.

### **4. Learning experience for interns**

#### **4.1. How can the host SAI 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:

- Supporting activities in specific matters.
- Learning activities such as training courses, workshops, seminars, technical meeting, among others.
- Participation in activities related to governmental control.
- Development of policies and procedure projects.

These activities should be a meaningful and challenging experience for the interns. They are determined by a program supervisor in consultation with site supervisors. It is important that activities are defined in 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 supervisors, 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 the placement of interns at sites.
- iii. Evaluating existing internship sites and working to constantly upgrade the quality of the internship.
- iv. Formulating the outlines of the internship plan for each intern.
- v. Holding orientation meetings with interns to inform them of their responsibilities, requirements, and reporting procedures.
- vi. Serving as the liaison person for the SAI and the intern
- vii. Clarifying the SAI's responsibilities, requirements, and reporting procedures.
- viii. Developing the learning experience, 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<sup>2</sup>, 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, and description of the special projects.
- iii. Providing experiential learning opportunities to the intern.
- iv. Supervising the intern's work.
- v. Keeping the Program Supervisor informed on progress of the internship program.

Sometimes, upon agreement between the parties, the planning of the internship program can be developed by the interns, in consultation with their SAI supervisor. This may be helpful for the beneficiary SAI and interns to ensure the program meets their expectations and training needs.

### **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:

- Signed Internship contract agreement
- Confirmed and signed copy of a Medical clearance certificate from a recognized physician.
- Proof of medical insurance valid in the host country.
- Proof of travel insurance.

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<sup>2</sup> Upon agreement with the beneficiary SAI, the host SAI could set a mechanism to evaluate the performance of the interns

#### **4.4 What should interns be briefed on their first day?**

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 units where the interns will be placed.
- ii. Introduction to supervisors and mentors.
- iii. Presentation of the goals of the internship program.
- iv. Discussion of the goals and expectations from the interns.
- v. Discussion of the work plan.
- vi. Expected outcomes.
- vii. Deliverables or follow-up 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).
- viii. Tips on living in host countries.
- ix. Occupational Health and Safety policies of the host SAI

#### **4.5 How can the interns get 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:

- Lecture/paper by the Human Resources Department.
- Lecture/paper by IT Department.
- Lecture/paper by the International Relations Department.

#### **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 goals.
- 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.
- xii. Respect confidentiality of information which comes into their knowledge during the internship and do not use or disclose any information without proper and specific authorization of the host SAI.

#### **4.7 What are the interns not expected to do?**

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

- i. Preparation of workshops/seminars.
- ii. Research work that is not related with the internship program
- iii. Writing documents not related to the scope of internship.
- iv. Cataloging information.
- v. Engage in translation/interpretation 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 report evaluating internship experience must include standard queries about:

- a. Introduction and internship summary
- b. Goals and Objectives
- c. Description of the organization.
- d. How did the experience differ from the expectations?

- e. New skills and information gained.
- f. The biggest challenges of the internship.
- g. Connection with past work experience.
- h. Connection with academic focus.
- i. Steps taken by intern to make sure he or she adds value to the work of the host SAI.
- j. The satisfaction level of the intern about guidance and supervision by the mentor and supervisor.
- k. How the new skills acquired during internship will help the intern in his or her work at the beneficiary SAI.

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

- First day at the internship site.
- Adequacy of language ability and how it developed.
- The most important personal and professional benefits of the internship.
- How the intern's thought of the country changed during his or her internship and what the intern wishes to have known before he or she arrived.
- An overview of the daily routine.
- Tips for future interns who will be visiting 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.

## **5. Termination of the Internship**

### **5.1 What are the reasons the internship could be terminated?**

- i. An unforeseen event or circumstance that could be justified by the intern.
- ii. Non-compliance of the task assigned as part of the internship program.
- iii. Non-compliance of the host SAI Code of Conduct and Ethical Behavior, as well as the laws of the host country.

In case the internship program is terminated by any of the reasons above mentioned, the intern should immediately return to his/her country.

## II. TECHNICAL VISITS

### 1. What is a technical visit?

A technical visit from personnel of an SAI to another one could be conducted in order to learn about a particular topic (procedure, mechanism, tool, etc.) in a short period of time, depending on the purpose.

In some cases, a technical visit could be a preliminary step to identify a potential host SAI for an internship program.

### 2. How are internships and technical visits related?

The main difference between an internship and a technical visit is the duration of the program; however, both activities contribute towards the enhancement of professional and institutional capacities.

Some essential features these practices have in common are:

- Mutual negotiation and agreement
  - Planning and definition of the program objectives
  - Preparation of general outlines, tools and materials of the program
  - Logistical arrangements
  - Regular feedback
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