Introducing professional qualifications for Audit Staff

A guide for Supreme Audit Institutions

This Guide has been written by members of the Capacity Building Sub-committee 1 chaired by the UK National Audit Office.

This Guide is part of a series being produced by the INTOSAI Capacity Building Sub-committee. The series comprises:

1 Building capacity in Supreme Audit Institutions: A Guide – available in Arabic, English, French, German and Spanish;

2 Introducing Professional Qualifications for Audit Staff: A Guide for Supreme Audit Institutions; and

3 Managing Human Resources in Supreme Audit Institutions – *under development*

Introducing professional qualifications for Audit Staff

A guide for Supreme Audit Institutions

Contents

Foreword

INTOSAI is the professional organisation of Supreme Audit Institutions (SAI) in countries that belong to the United Nations or its specialised agencies. Professionalism is at the heart of the INTOSAI organisation and is one of the core values in its strategic plan. The INTOSAI Professional Standards Committee is developing a framework for the adoption of professional standards that corresponds to the demands and expectations of its member Supreme Audit Institutions (SAIs). The increasing focus on professional standards is reflected in an increasing focus on professional qualifications for SAIs, and the INTOSAI Capacity Building Committee has produced this guide, which seeks to disseminate best practices on introducing professional qualifications within an SAI.

Given the wide range of approaches to audit within member SAIs, any consideration of professional qualifications must be sufficiently broad to enable each SAI to work within its legal mandate and strategic goals. The initial thinking about what professional qualifications should look like will depend very much on what the SAI wishes to achieve. Whether the SAI's goal is to provide a clear framework for the skills and experience that it expects its staff to achieve, or to demonstrate to external stakeholders the level of competence that the organisation seeks to deliver, or a combination of both, the content of the professional qualifications must be designed to meet each SAI's specific requirements.

Introducing professional qualifications requires much time and effort and cannot be achieved overnight. There will be some basic groundwork to cover on obtaining funding, identifying and allocating resources and setting up the administrative framework. Trialling initial approaches and working with trainers and supervisors takes a considerable outlay of resources. Realistic timetables and slow but steady progress are likely to yield better results than quick initiatives. SAIs should expect to see results over a period of years, which may include phased introduction and refinement, with staff gradually building their skills towards full qualification.

This guide is intended to help SAIs to think through whether they need professional qualifications, and, if so, how they may begin to move towards that goal. The guide draws on the experience of a range of SAIs from around the world, who have met the challenges of introducing professional qualifications for audit staff in a variety of ways.

The authors of this guide must acknowledge all the help and advice they have received from colleagues around the world. They recognise that the guide itself will be subject to continual refinement and improvement as the experience of capacity building among SAIs grows.

Dr. Ahmed EL Midaoui
First President of the Court of Accounts of the Kingdom of Morocco,
and Chairman of the INTOSAI Capacity Building Committee

Chapter 1
Introduction

Purpose of the guide

Supreme Audit Institutions (SAIs) are the guardians of economy, efficiency and effectiveness for transparency and accountability in the public sector. To fulfil this unique role and the requirements of public sector auditing SAIs need highly qualified personnel. The requirements of public sector external audit are unique to SAIs, and each SAI will have its own approach to developing suitable qualifications that will enable it to meet its mandate. As a result, SAIs are faced with a range of choices when considering professional qualifications.

It is the purpose of this guide to help SAIs select and implement appropriate professional qualifications so that they can discharge the requirements of their mandate more effectively and efficiently. The Capacity Building Sub-committee has developed the guide to support Goal 2 of International Organisation of Supreme Audit Institution's (INTOSAI) strategic plan for 2005-2010, 'building the capabilities and professional capacities of SAIs through training, technical assistance and other development activities'. The guide sets out key questions and issues that an SAI may wish to ask and address when developing and implementing professional qualifications. The guide draws upon SAIs' experiences of developing professional qualifications.

The work of IDI in supporting SAI professional qualifications

The INTOSAI Development Initiative (IDI) aims to enhance the institutional capacity of Supreme Audit Institutions in developing countries through needs-based, collaborative and sustainable development programmes in INTOSAI regions, and with groups of SAIs to meet the existing and emerging needs of stakeholders. SAIs who are working towards development of professional qualifications may benefit from the advice provided by IDI which has regional groups available to assist with the enhancement of training and learning at all levels. Each IDI region has a training/capacity building committee and can draw on a range of products and the extensive experience of its members to enable SAIs to progress along their chosen development path. INTOSAI regional groups can also work with SAIs to improve their level of professional qualifications. The 'IDI general guidelines for SAI trainers' which is available on the IDI website contains valuable guidance on many aspects of developing professional qualifications.

What are professional audit qualifications?

By 'professional qualification' we mean the independent award or certification that a person has acquired occupationally reliant knowledge and skill and can apply these in a work-related context.

The skills and knowledge that SAIs require for their professional qualifications will depend on their mandate and the scope of their audit field. These may include some or all of the following:

- Expert knowledge of a particular country's legislation and/or economic policies;

- Auditing practices – a systematic examination of financial or accounting records to verify their accuracy, truthfulness or compliance with the legislative framework;

- Accounting – the systematic recording, reporting, and analysis of the financial transactions of public sector and sometimes private sector organisations; and

- Accountancy – compiling and providing financial information primarily for published financial statements of public sector (and sometimes private sector) organisations, using standard bookkeeping procedures in accordance with national or international standards; and auditing financial statements of public (and sometimes private sector) organisations in accordance with national or international standards.[1]

The skills necessary for performance audit, and the training for acquiring them are being considered by a task force of the European Organisation of Supreme Audit Institutions (EUROSAI) Training Committee, working on the definition of a Public Sector Audit Diploma (PSAD). The INTOSAI Professional Standards Committee's Sub-committee on Performance Audit is also considering the skills required and how they may be obtained.

In some countries, including most countries with a Court system, auditors perform financial and performance audit as two aspects of a public entity review. Some countries have set training courses, in cooperation with universities, to provide their auditors with professional skills in both accounting and performance sectors. The case study on the Court of Audit of the Republic of Slovenia, on page 20, is an example of this approach.

Some SAIs recruit fully qualified specialists including economists, engineers, lawyers, social researchers and statisticians. Such specialists may be used routinely to participate in audits, for example, on reviews of capital investment, construction and contracted out public sector operations.

---

1   This guide does not specifically cover professional qualifications for performance audit, as they are not applicable to all SAIs, and are likely to vary considerably in methods and application. However, the basic principles of this guide are equally applicable to performance auditing as well as other types of specialised audits such as IT and Forensic/Investigative auditing.

Why professional qualifications?

The aim of introducing professional qualifications within an SAI is to maintain and enhance the professional standing of the SAI into the future. To survive and grow, SAIs must provide quality outputs and services to their national assemblies/courts/parliaments and to their audited bodies. To do this, SAIs need to attract skilled, professional people. SAIs must also create and sustain a stimulating, challenging environment in which all staff can develop towards their full potential. SAIs must aim high if they are to respond to issues raised by their stakeholders, and if they are to report on these issues effectively in a national context.

The benefits of having a systematic, structured, externally validated form of training include:

● the establishment of officially recognised audit standards;

● continuous updating of standards to reflect the evolution of best practices;

● structured audit methodologies developed and implemented under the continuing supervision of recognised designated experts;

● structured auditor training courses;

● accredited qualifications with formally trained and qualified auditors;

● external validation by respected professional experts;

● enhancement of the status and self-esteem of audit staff; and

● increased confidence that professional qualifications provide to external stakeholders.

These benefits are likely to be translated into greater job satisfaction for audit staff, with greater clarity about what constitutes good auditor performance.

The scale of introducing professional qualifications

Introducing professional qualifications covers three stages: planning, implementation and review. The minimum time required for the whole process would be about three years, and SAIs need to plan accordingly. In practice, the process could well take longer to complete. The time required for planning alone could be one to two years, particularly if donor funding is involved, and implementation could well be staged over one to two years, with a further year required to review the quality of outcomes and make adjustments to processes.

Prerequisites for SAIs seeking to implement professional qualifications

Before implementing professional qualifications, SAIs need to consider whether they have a sufficiently developed administrative structure to support the introduction of such a major initiative effectively. For example, are support services such as HR and IT capable of taking on the extra workload; and does the SAI's current audit timetable allow for some staff to be away from their normal duties for sufficient time to attend training? SAIs will also need sufficient numbers of capable staff available to develop the new qualifications, organise training, supervise work experience and maintain personnel records. SAIs also need to consider whether they can ensure that they will have the funding, materials and equipment available in the right amounts at the right time. If an SAI does not have the prerequisites to implement professional qualifications, progress can still be made towards that goal, by seeking advice from for example, IDI, on the steps to be taken to build capacity and strengthen administrative capability.

Where to start

Each SAI needs to start from a discussion about the body of professional knowledge it finds necessary, and how this can be identified and agreed. It may be helpful to refer to the INTOSAI Framework of International Standards of Supreme Audit Institutions (ISSAIS), which comprises all documents endorsed by the International Congress of Supreme Audit Institutions (INCOSAI), with the purpose of providing SAIs with professional standards and good practice for auditors in the public sector. The overall purpose of the framework is to give members of INTOSAI and other interested parties an overview and common understanding of the INTOSAI auditing standards and guidelines. The framework provides focus and attention on professional standards and gives INTOSAI members access to a comprehensive set of standards and guidelines in the areas of financial, compliance and performance audit. The framework is designed to improve the general knowledge of standards and guidelines and facilitate the practical use of them in the INTOSAI community.

Getting help

SAIs may be able to obtain assistance in introducing professional qualifications through contracting out to national organisations such as universities, academies or business schools. This may involve using existing courses, or developing SAI specific courses. Another option is SAI to SAI support through funded partnerships. In all cases, the SAI will be well advised to seek the guidance of regional training/institutional strengthening/capacity building committees, Secretariats and/or the IDI.

The structure of this guide

Part 1 of this guide examines the process of selecting professional qualifications. Chapter 2 covers an initial assessment of the SAI's need for professional qualifications.

If the development of professional qualifications is consistent with the SAI's mandate and objectives, the next steps are to decide on appropriate standards and criteria to govern the process of developing professional qualifications (Chapter 3) and to review the qualification and training options available to SAIs (Chapter 4).

Part 2 of the guide looks at the process of implementing professional qualifications. This covers the development of a strategy for professional qualifications (Chapter 5), an assessment of the likely costs involved and different approaches to funding (Chapter 6), the implementation of the strategy for professional qualifications (Chapter 7), and review of implementation (Chapter 8). The main stages in the development and introduction of professional qualifications are set out in **Figure 1** below.

Figure 1 Stages in the development and introduction of professional qualifications
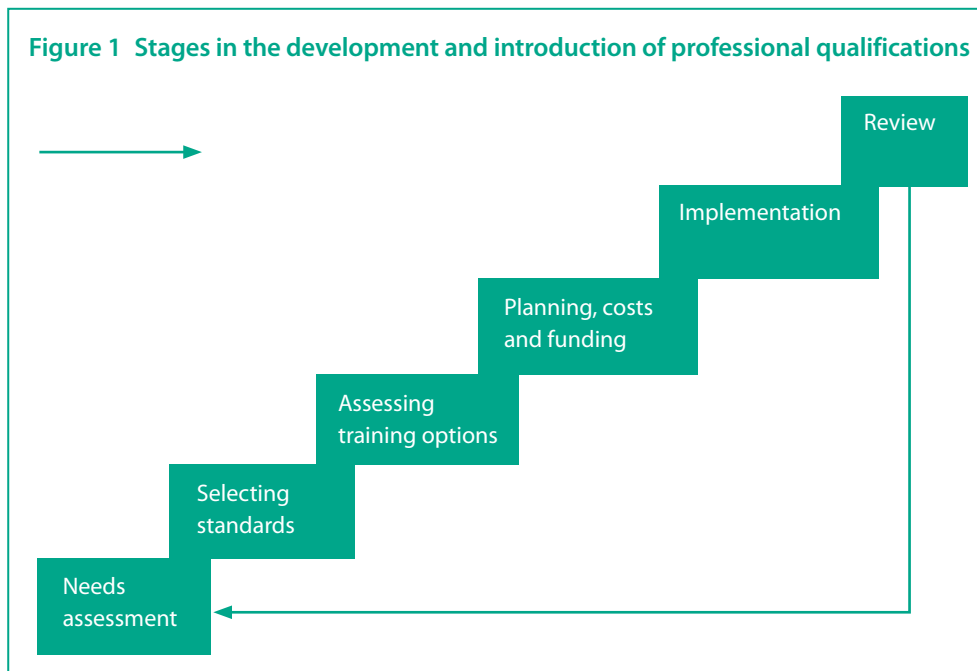
Each chapter of this guide seeks to answer key questions for SAIs on professional qualifications, relating to the different stages of the process. See **Figure 2** below.

Applicability of the guide

While there are several distinct models of SAIs, in practice each SAI has a unique mandate and structure determined by its history and political setting. Each SAI will therefore have its own specific requirements when considering the development of professional qualifications. This guide is intended to be relevant to all SAIs.

The development of professional qualifications represents a significant investment of resources, and this guide recognises that many SAIs will need to seek external support both for technical training, initial funding and long term sustainability. The guide reflects the need of SAIs to secure and use this support to build on their own efforts in a way that does not compromise, or call into question, their independence. In putting external support to best use, SAIs need to adapt external professional qualification frameworks to their local conditions. It is hoped that the guide will act as a point of reference for organisations involved in assisting with development of professional qualifications, and for donors.

Figure 2 Key questions for SAIs on professional qualifications

Chapter 2

Assessing the need for professional qualifications	What is my legal mandate?	What are the core skills required to fulfil my legal mandate?	To what extent am I professionally resourced to fulfil my legal mandate?

Chapter 3

Selecting standards for professional qualifications	Do the standards I need exist nationally?	Do the standards I need exist internationally?	Do I need to develop my own standards?

Chapter 4

Assessing the options for professional qualifications	What are the options for professional qualifications?	How will the desired qualification be obtained?	How can the desired qualification be maintained?

Chapter 5

Planning professional qualifications	How do I develop a strategy?	What are the key tasks to be included?	How do I obtain commitment to the strategy?

Chapters 6-7

Financing and implementing professional qualifications	How much will it cost?	How will funding be provided?	How will implementation be organised?

Chapter 8

Reviewing the impact of professional qualifications	Have the qualifications been delivered as planned?	Have they met the SAI's learning and development objectives?	Can the impact of professional qualifications be sustained?

Part 1
Considering professional qualifications

This part of the guide covers:

- Assessing the need for professional qualifications;
- Selecting standards for professional qualifications; and
- Assessing the options for professional qualifications.

Chapter 2
Assessing the need for professional qualifications

The key questions an SAI needs to ask when assessing its need for professional qualifications are:

- what is my legal mandate?

- what are the core skills required to fulfil my legal mandate? Does it specify a need for:

  - regularity or financial audit;

  - legal training;

  - compliance audit; and

  - performance audit;

- to what extent am I professionally resourced to fulfil my legal mandate?

The main stages involved in assessing the need for professional qualifications are set out in **Figure 3** below:

Figure 3 Stages in assessing the need for professional qualifications:

Mandate	Auditing standards	Audit types

Analysis of SAI remit

Identification of professional qualifications

Gap analysis to identify training needs

Review of current staff complement

How does an SAI assess its need for professional qualifications?

The wording of the SAI's mandate is of major importance in identifying and describing the qualifications needed to fulfil the SAI's requirements. The SAI will need to review its mandate and establish what are the limits within which it may operate professional qualifications, and any prescribed stages to professional training, or levels of qualification that are specified. The SAI's legal mandate may state the auditing standards that should govern the SAI's operations and the types of audit that may be undertaken.

Other factors affecting an SAI's need for professional qualifications will be:

- the SAI's strategic plan;

- the SAI's career progression path;

- change of SAI responsibilities;

- the country's constitutional framework;

- government accounting arrangements;

- expectations of the national assembly/court/parliament; and

- country donor funding requirements.

Some SAIs are required by their mandate to ensure that the receipt and spending of central funds complies with the legal criteria against which the funds were originally granted. This emphasis upon the legality of government spending tends to be reflected in a requirement for a high proportion of staff to hold legal qualifications. The audit mandate or constitutional framework within which some SAIs operate may require all staff with audit responsibilities to be postgraduates from a specific institution with a specific type of curriculum.

If the SAI's audit law requires the Auditor General to express an opinion on government financial statements or to complete audits on financial statements to international standards, or to arrange for some staff to have recognised professional skills, there may be a requirement for the SAI to provide a professional financial auditing qualification.

The SAI should have a strategic plan. The plan may include a learning and development strategy with objectives or targets for staff to obtain or develop professional skills. In some SAIs, progression to senior grades or positions of greater responsibility depends on staff passing internal or external examinations to obtain initial or further qualifications.

When SAIs are assessing the need for professional qualifications, a key consideration is the financial recording and reporting systems used by the government departments that the SAI is required to audit. If the Ministry of Finance is moving to the introduction of accruals-based budgeting, then there will be a requirement for SAI staff that audit the government departments' financial statements to be trained to an equivalent level of competency, in order to assess the accuracy and reliability of the financial statements. This may involve attainment of auditing and accounting skills, a relevant accountancy qualification or other qualifications such as engineering etc.

There may be an expectation within the SAI's national assembly/court/parliament that its staff will receive some type of training leading to attainment of a legal, auditing or accounting certificate or recognised qualification. This expectation may be reflected in the quality of reports that the SAI is expected to produce, and the advice that the Auditor General is asked to provide.

Additionally, the provision of international donor funding for a country's development may be linked to the adoption of international or national standards for accounting and auditing by that country's government as the basis for competent financial reporting and transparency. Increasingly, donors are citing the adoption of a core set of accrual-based International Public Sector Accounting Standards (IPSAS) and also a comprehensive IPSAS on the cash basis of accounting. These IPSAS establish an authoritative set of independent international financial reporting standards for governments and others in public sector organisations. Where this is the case, the SAI will need to adopt the IFAC-issued International Standards on Auditing (ISA) in addition to the INTOSAI Auditing Standards already adopted. The INTOSAI Financial Audit Guidelines Sub-committee is working with IFAC to move towards greater harmonisation of auditing standards.

Carrying out a professional qualifications needs assessment

The first step in carrying out a professional qualifications needs assessment is for the SAI to ensure that its plans for introducing professional qualifications are aligned to its overall learning and development strategy, and that both are aligned to the SAI's overall vision, mission and high level objectives. The IDI guide 'Learning for Impact' demonstrates how this alignment is carried out. The professional qualification needs assessment should compare the needs of the organisation with the current skills of its staff and identify where there are gaps that cannot be filled within existing arrangements. The SAI should assess what level of staff with specific skills it requires in order to meet its objectives effectively.

It may be that the SAI has yet to develop a strategic plan, and is still in the process of working towards a training and development strategy. The SAI may also face challenges regarding the capability of its human resources function to deliver the SAI's aims and objectives. In these circumstances, it may be beneficial for the SAI to seek advice from IDI on the steps it needs to take to build up its capacity. INTOSAI Regional groups can provide support to SAIs in developing the capabilities required, and are working with many SAIs to enable them to move forward along their desired path.

The SAI also needs to assess objectively whether the justification for introducing professional qualifications exists, and the constraints it faces. Constraints may include scarce resources, a lack of training facilities and an absence of trainers with the required professional qualifications either internally or externally. It is important that an SAI has a clear understanding of the reasons why it is seeking to enhance the professional qualifications of its staff, and has considered carefully what the changes will involve and their implications for the SAI. If staff attain an externally recognised qualification, there may be issues about pay and retention. Sources of funding and long term sustainability of professional qualifications and standards may also have to be considered.

How SAIs can assess their need for professionally qualified staff

When introducing professional qualifications, managerial issues need to be considered. Middle level staff can sometimes feel unsettled and overlooked when more junior staff are gaining newly introduced professional qualifications. These staff will need to receive training and advice to obtain their support for the changes, and so that they understand their role in supervising trainees and in ensuring that newly acquired qualifications are used productively.

If after carrying out a professional qualifications needs assessment, the SAI concludes that there is justification to proceed, the initiative should be presented to staff as having the full support of senior management at the highest level. Senior managers should be fully briefed on how professional qualifications will be introduced, and those involved in the implementation process and those on whom the process will have an impact, such as HR, should also receive advance briefing and guidance. There should also be an announcement or policy briefing addressed to all staff. The arrangements for implementing the change process are covered in more detail in Chapter 7.

Issues to consider when assessing the need for professional qualifications

- Does the SAI's legal mandate specify that SAI auditors should be professionally qualified?

- Is the training plan consistent with the SAI's vision and strategic objectives?

- Is there a requirement for an audit opinion on the government's financial statements?

- Is there a requirement to conduct the financial audit according to international or national audit standards?

- Is the Ministry of Finance using or moving to accruals-based budgeting?

- Do the national assembly/court/parliament expect:

  - Professionally qualified SAI staff?

  - External audits on financial statements to international auditing standards?

- Is it likely that the SAI will have access to the required funding, and will that funding be sustainable over the medium to longer term?

- Will the SAI be able to offer a pay and career structure that provides sufficient financial and non-financial incentives for professionally qualified staff to stay with the SAI?

Chapter 3
Selecting standards for professional qualifications

Options for selecting standards for professional qualifications

Selecting standards for professional qualifications will have a major impact on the direction that the SAI will take thereafter. It is important that the standards or criteria selected are consistent with the SAI's remit, are appropriate in terms of the SAI's culture and context, and are feasible in terms of implementation. The main options that SAIs could consider are the:

- internally developed standards designed to meet the SAI's requirements;

- adoption of nationally recognised standards; and/or

- adoption of international standards.

Developing SAI-specific professional standards

Many SAIs have developed their own auditing standards, in some cases in addition to adopting national or international professional standards. Having their own standards may help SAIs to ensure compliance with their policies and procedures. An important reason for developing SAI-specific auditing standards is that the mandates of SAIs often differ from those of private sector auditors. A set of SAI-specific professional standards could be a single document which sets out in one place the overall standards to which staff should all adhere. The benefits of having SAI-specific standards are that:

- it is easier to explain to external stakeholders and observers the standards to which the SAI works;

- it is easier for the SAI to make judgements about whether, and in what ways, certain pieces of work fall short of expectations;

- it is easier to explain to new staff what values are at the heart of their work;

- SAI professional standards can liberate audit teams from uncertainty and unnecessary divergence in what they do; and

- SAI professional standards can help raise the quality of work and ensure consistency when staff are moving between teams.

Adoption of national professional standards for specific disciplines

In many countries there are independent professional bodies with which staff obtaining the required qualifications and work experience can register as associates. These bodies are involved in the standard-setting process and may administer professional standards for the specific disciplines. Legislation may also lay down requirements for professional standards and conduct in disciplines such as law, engineering and social science. SAIs will need to

work with the relevant standards bodies to ensure that qualified staff receive appropriate accreditation. The SAI may be required to take out corporate membership with the standard-setting body, and some standards-setting bodies may charge fees both for corporate and individual membership registration.

Adoption of international standards

INTOSAI standards

Work of the INTOSAI Professional Standards Committee

The INTOSAI Professional Standards Committee seeks to establish an effective framework for the adoption of professional standards that correspond to the demands and expectations of member institutions. This goal is to be achieved by means of the following sub-strategies:

- developing accountability and transparency principles;

- reviewing and restructuring the current arrangements of standards committees; and

- developing partnerships with other international standard setters.

The Professional Standards Committee has sub-committees on financial audit guidelines, compliance audit, performance audit, internal control standards and accounting and reporting. There are also two ad hoc committees on transparency and accountability and quality control. The sub-committees are in the process of producing standards, guidelines and working documents across the entire range of public sector audit.

As part of this work, the sub-committee on accounting and reporting observes and participates in the International Federation of Accountants (IFAC) International Public Sector Accounting Standards Board's (IPSASB) public sector accounting standards setting activities, prepares periodic reports for the INTOSAI membership about current and planned IFAC/IPSASB activities, and facilitates information exchange and knowledge sharing among SAIs.

The IFAC Developing Nations Committee has produced a guide, *Good Practice Guide: The Education, Training, and Development of Accounting Technicians,* to assist professional accountancy organisations including IFAC member bodies and associates to understand the role of accounting technicians, and to provide a framework for the development of an accounting technician programme. Prospective accounting technicians need an appropriate level of prior education and learning to have the foundation necessary to acquire the skills, knowledge and competence to become an accounting technician. In essence, the prospective accounting technician should have attained a reasonable level of literacy and numeracy, i.e. should be able to complete written assignments and make numerical calculations without difficulty. IFAC's International Education Standards for Professional Accountants set out to ensure that prospective professional accountants have the 'knowledge base and strong skills in order to produce competent professional accountants with appropriate values, ethics and attitudes'. Some SAIs have found it useful to prepare people for accounting technician qualifications as a preliminary step on the way towards acquiring full professional qualifications.

Chapter 4
Assessing the options for professional qualifications

The key questions an SAI needs to ask when selecting standards for professional qualifications are:

- what are the options for professional qualifications;

- how will the desired qualification be obtained; and

- how can the desired qualification be maintained?

The main options an SAI needs to consider for professional qualifications are:

- those designed internally by the SAI to meet its requirements;

- using those developed and provided externally;

- a mix of in-house and external sources;

- recruitment and contracting in/out.

These options could also apply to future training programmes to enhance efficiency and skills of an SAI's current professional qualifications.

Figure 4 sets out in detail the range of options which an SAI could consider when deciding what professional qualifications it requires, or how to strengthen its existing professional qualifications.

Figure 4 SAI options for professional qualifications

Recruitment/contract in/out	Internal qualification	External qualification	
Staff qualified in: audit, accounting, accountancy, business, economics, engineering, finance, law, statistics, politics and social science	*SAI law / audit qualifications*	*National standards*	*International standards*
	May include:	Law, audit and accounting qualifications	Accountancy qualifications
	• internal examinations;		
	• external examinations;		
Staff may be qualified but receive further professional training	• internal or commissioned contracted out training;	Supported by internal training and/or work experience	
	• work experience		

Note
Some SAIs may choose not to provide professional training, but to reward those staff who attain it through study in their own time.

Recruiting qualified staff

An SAI needs staff with a broad base of knowledge and an appropriate level of education. Depending on the SAI's mandate, it may be appropriate to consider recruiting staff with degrees that are relevant to regularity and financial audit. Some degrees such as those in law and accounting provide entrance to further levels of professional training and qualifications which the SAI might wish some of its staff to attain. The SAI might also wish to consider developing a portfolio of different skills by recruiting across a range of relevant disciplines including business, economics, engineering, finance, law, politics and social sciences.

Where SAIs are considering recruiting staff with a first or higher level degree in a technical discipline such as law, engineering or a social research related subject, there is normally a professional body within the country to which qualifying individuals can become affiliated on gaining the required work experience. There may also be requirements for professionally qualified staff to undertake continuing professional education or update their skills.

In some countries it is possible for organisations to obtain corporate membership of professional bodies representing these disciplines. This can offer the SAI the opportunity to register the professional status of suitably qualified staff. Membership of independent professional bodies normally involves payment of an annual subscription, which in some cases can be quite high.

In some cases it may be cost effective for SAIs to recruit professionally qualified accountancy staff. Salaries offered will have to be competitive with local market rates. When reviewing CVs of professionally qualified staff, SAIs should check that candidates are registered with the relevant professional accountancy body.

Where the SAI identifies a requirement for a small number of professionally qualified staff at specific times of the year or on specific circumstances, it may be cost effective to consider bringing in qualified staff on short-term contracts or contracting work out to a private firm or professionally qualified consultant.

Developing internal qualifications

Based on the requirements of its mandate, an SAI may develop a full programme of training, which could include formal tuition, work experience and examinations. The SAI may conduct the training and examinations itself or arrange for them to be set and administered by a partner organisation. This could be a university, college or professional institute, providing a curriculum of required theoretical training, supported by marking of student assignments, conducting examinations, marking and awarding of certificates. An SAI may require its staff to have worked for a number of years in the organisation, and to have audited a range of different audited bodies to a set of internal criteria or standards, before awarding a professional qualification.

Case Study

Court of Audit of the Republic of Slovenia - training programme for obtaining the titles of 'state auditor' and 'certified state auditor'

The Court of Audit of the Republic of Slovenia provides training and issues certificates for qualification as a state auditor and a certified state auditor. The title of 'state auditor' entitles auditors to hold the posts of senior and principal auditor. These auditors must also have sufficient work experience. The title of 'certified state auditor' entitles auditors to hold the post of deputy to the Supreme State Auditor.

Implementation of the training programme began in 2002 in two parts:

- Preparation of the rules on the training programme and on issuing certificates for state auditors and certified state auditors.

- Organisation and training implementation and awarding of titles.

The programme was developed on the basis that auditors need general, specific, technical and managerial skills. Some of those skills are common to all public sector auditors, therefore part of the programme is similar to that awarded by the Slovene Institute of Auditors and uses study materials prepared by the Institute, including subjects which promote skills necessary for the implementation of public sector internal and external audit work. The study materials comprise legislation and materials prepared by lecturers. The training programme specific to the Court of Audit focuses on the audit work of the Court of Audit using the Court's Manual for study material.

The curriculum for the 'state auditor' qualification includes public administration, public finance, public sector accounting, legislation and auditing methodology. The first training programme for the 'state auditor' title was organised as follows:

- In February 2003, a four-month period of work specific to the Court began, including 56 hours of lectures on accounting, audit, commercial and tax law and quantitative methods. Some 29 auditors of the Court of Audit participated in the training. Auditors attended lectures, passed exams and implemented audits as part of their regular work tasks.

- In September 2003, the collective part of the training began. It included operation and organisation of public administration, public accounting and public finance. The lecturers had practical experience that was helpful for the auditors who are constantly faced with problems occurring in the public sector. In the period from September to December 2003, auditors participated in 61 hours of lectures and passed exams from the above-mentioned subjects.

- A further period of Court-specific training was carried out in March 2004, comprising 23 hours of lectures and an exam from external audit in the public sector.

The training was organised in the Court of Audit's facilities, with lecturers coming from universities, the public administration sector and the Court of Audit.

Source: Court of Audit of the Republic of Slovenia, Annual Reports 2002 – 2004

Professional qualifications are not a goal in themselves, but a means of reaching the goal of having well-trained and educated staff. Some SAIs have an educational programme that does not offer certificates. The Algemene Rekenkamer (the Netherlands Court of Audit) provides an example of this approach.

Case Study

The Algemene Rekenkamer (The Netherlands Court of Audit) – post educational programme

The Netherlands Court of Audit has a post educational programme which has been continuously improved in response to new developments and insights. It is aimed at all auditors in the SAI as well as employees performing staff and support functions.

New auditors entering the Court from various academic disciplines or directions of higher vocational education are required to attend an extensive in-house educational programme, called 'The Learning Circle'. This 32 day programme is spread over a two year period: 17 days of education in the first year and 15 days in the second. Completion of the training programme does not imply obtaining a title. Employees are not formally required to complete the programme in order to become permanent members of staff. However, completion is common practice.

In addition to this Learning Circle, there is a rich variety of training courses available to all levels of auditors and other employees. This education is mainly implemented in-house, but also in cooperation with external partners who are engaged on an *ad hoc* basis. In addition to the in-house training, employees may choose to attend training programmes and seminars organised by external training organisations. Decisions on the appropriate quantity and content of training programmes for every individual employee are a joint matter involving the employee, his or her superior, and the professional education department.

The Court has developed a system of permanent education for its Certified Public Accountants. This system is closely tied to the system imposed by NIVRA, the Dutch institute of chartered accountants. The Court is currently considering extending this system to all its other auditors, taking into account their specific backgrounds and professional requirements.

Developing national external qualifications

The SAI may choose to cooperate with, for example, a nationally recognised organisation that provides the required training leading to a professional qualification. This may include in-house or external training, including evening classes, correspondence courses, day-release or block release training. The SAI may provide full or partial funding or study time to staff seeking to attain these qualifications, or simply offer higher levels of pay and career progression to staff that independently attain professional qualifications in their own time.

Obtaining an internationally recognised accountancy qualification

Some SAIs have a requirement to undertake financial statement audit to international accounting standards. When considering the options for an external professional qualification, SAIs may wish to invite presentations from major professional associations and assess those that are most likely to meet the SAI requirements.

The main internationally recognised professional accountancy bodies that offer an audit module in their training are:

- The Association of Chartered Certified Accountants (ACCA);

- The Chartered Institute of Public Finance and Accountancy (CIPFA);

- The Institute of Certified Public Accountants (CPA); and

- The Institute of Chartered Accountants (ICA).

As the qualifications can be completed in stages, there is the flexibility for learners to complete the qualifications at their own pace.

It may also be possible that an indigenous organisation within the SAI's country, such as an audit or accountancy body, may offer a qualification that the SAI could make use of or adapt to its own purposes.

The Association of Accounting Technicians (AAT) also offers a qualification which provides exemptions for students wishing to go on to complete a full qualification with ACCA, CIPFA, and many universities. The qualification includes:

- a foundation level – administrative processes, double entry bookkeeping, accounting systems, purchase, sales and general ledgers;

- an intermediate level – administrative and management processes, preparing final accounts for small businesses, cost accounting recording, preparing reports and returns; and

- a diploma equivalent to second year of a degree – complex management accounting tasks and general management skills, drafting financial statements and specialisation in specific subject areas.

In addition to their mainstream professional qualifications, CIPFA offer a certificate and a full diploma in external audit, designed for those in public financial management in developing and transition economy countries. A certificate is awarded after the first year, with a diploma awarded at the end of the second year.

CIPFA is the leading international professional accountancy body offering an audit module for the public sector. Alternatively, ACCA is the largest international player offering an audit module for the private sector, however the professional audit module is optional, so SAIs may wish to check whether any trainers they select holding an ACCA qualification have completed the audit module.

Case Study

The National Audit Office of Tanzania – system of professional qualifications for financial auditors

The National Audit Office of Tanzania (NAOT) is mandated to audit both central and local public sector institutions. The Tanzania Public Audit Regulations 2009 require auditors in the NAOT to possess the professional knowledge and skills commensurate with the audit work they engage in. The NAOT works to International Public Sector Standards (IPSAS) for central government and to International Financial Reporting Standards (IFRS) for local government.

In Tanzania, the accounting/auditing profession is regulated by the National Board of Accountants and Auditors (NBAA) which operates under the Ministry of Finance and Economic Affairs. The NBAA provides guidance to employers and to personnel working in public and private sectors in the field of accounting/auditing. As part of the regulation process, the NBAA administers accountancy examinations under a two-tier examination system for the accounting technicians and professional accounting personnel and assesses training schemes to determine their suitability for the NBAA examinations. Success in NBAA examinations confers a range of qualifications from Assistance Audit Technician to Audit Manager.

The NAOT allows its staff to pursue Certified Public Accountant training and sit for professional examinations conducted by the NBAA. The NAOT also conducts in-house training, particularly to take account of major changes in the audit and accounting professions. The NAOT hired consultants to take staff through the IFRS, IPSAS and International Standards on Auditing. Staff also attend workshops and seminars organised by the NBAA to obtain updates.

The NAOT conducts audits based on the NAOT Regularity Audit Manual and Team Mate software. All auditors receive training in both these areas and in understanding of IT for auditors. All trained staff must sit examinations and are awarded a certificate if successful.

The NAOT Regularity Audit Manual requires all auditors to attain high professional competency, including maintenance of Continuing Professional Development hours. The Office of the Director of Administration and Personnel (DAP) is involved in recruiting the necessary qualified staff, providing training, motivating staff and developing their careers. The DAP's Office conducts and maintains a database of training needs assessments. In 2009, the Office approved a three-year staff training plan based on this system. A mix of short and longer training courses is provided, depending on the assessed needs of staff and the availability of funds.

The NAOT has established a Technical Support, Research and Consultancy Unit, whose main role is undertaking professional research, providing technical support to NAOT staff and consultancy work for NAOT stakeholders. The Unit recommends the type of professionals required in NAOT, especially when there are changes and updates in the field. It advises management on the types of training to be conducted, and is responsible for developing Team Mate and Audit Command Language (ACL) champions to assist in solving problems encountered during audit work. There is also an IT Unit to help empower auditors with IT skills, allocate and maintain laptops, and provide IT technical advice.

The NAOT Scheme of Service Requirements

Auditor Grade II	1st degree, preferably accounting degree or diploma.
Auditor Grade I	1st degree, preferably accounting degree or diploma plus three to five years experience.
Senior Auditor	1st degree, preferably accounting degree or diploma plus seven years experience. Must hold CPA Tanzania or equivalent professional qualification, e.g. ACCA.
Principal Auditor Grade II	Postgraduate Diploma in Accountancy/Masters Degree in finance/accounting, Tanzania CPA or equivalent professional qualification, e.g. ACCA, plus at least ten years experience. Publication of articles recognised locally or internationally an advantage.
Principal Auditor Grade I	Postgraduate Diploma in Accountancy/Masters Degree in finance/accounting, Tanzania CPA or equivalent professional qualification, e.g. ACCA, plus at least 12 years experience. Publication of articles recognised locally or internationally an advantage. Can be appointed as Assistant Controller and Auditor General, Zonal Auditors, Resident Auditor or any other managerial post in the NAOT.

Source: The National Audit Office of Tanzania

For international accreditation with a professional accountancy body, there is a difference between passing exams successfully, and obtaining membership. Obtaining membership requires not only passing exams but obtaining relevant work experience and meeting regular payment of subscriptions. When considering the different professional accountancy bodies, SAIs may wish to check the pass rates and re-try limitations. When selecting trainers for international professional qualifications SAIs should check that individuals are registered with the relevant professional body.

Issues to consider prior to developing international accountancy qualifications

- Can training be delivered in the language of the SAI?

- Will training take account of the SAI's national legislation and tax arrangements in the curriculum?

- How likely is it that trained staff will remain in the SAI on qualification, if they can obtain better paid work elsewhere?

- Will the SAI be able to meet the international accountancy body's mandatory Continuing Professional Development requirements?

- Does the international accountancy body have well-developed operations in the SAI's country, and is it well equipped to offer support locally?

Private study

Some SAIs actively support their staff in attaining professional qualifications. This may include for example:

- grant of study leave for two years with full salary and without loss of seniority and pension benefits for studying in any of the universities/professional institutions worldwide recognised for this purpose by the SAI; and

- reimbursement of examination fees if the candidate successfully completes the examinations in the first attempt for certain stated certifications.

Issues to consider when selecting professional qualifications

- How well does the training content match the training needs assessment?

- What professional recognition will the SAI/individuals obtain?

- How long will the training last?

- What are the costs and benefits?

- How much time will staff spend away from main audit tasks?

- If a portfolio of work experience is required, how will this be organised, supervised and quality assured?

- Are there other organisations undertaking similar training with which the SAI could share training facilities?

- What training and study materials will staff require?

- How will the quality of trainers and training organisations be assured?

- How will the training be evaluated during implementation and on completion?

- How will professional qualifications be recognised and/or accredited?

Delivering the qualification or training

SAIs will have a range of training delivery options to consider, depending on their national and local circumstances, which could include:

- internal training provided by internal trainers;

- internal training provided by external trainers;

- external training:

    - block release – for example, four weeks at a time;

    - day release;

    - evening classes;

    - correspondence course and study time;

- a mix of internal and external training; and

- e-learning could also be a cost effective alternative, and SAIs wishing to pursue this option may find it helpful to consult IDI about how this can be most suitably arranged to meet their requirements.

A key consideration will be the amount of time that staff involved in professional training will be away from their normal duties. This will apply to all options, but some options will lack flexibility to take account of SAI's audit delivery timetables. Some options may involve travel time and travel costs for students. All options will include revision leave and examination leave, and some options are likely to include a planned portfolio of supervised work experience within the SAI. The portfolio of work experience will require central management and recording, to ensure that trainees cover the required fields of experience and that their managers verify that they have reached an acceptable standard of performance in those fields.

It is important for SAIs to recognise that attendance on a training course is unlikely by itself to equip staff for a professional qualification as auditors. It is also important for SAIs to review the results of training programmes implementation. Audit is essentially a practical discipline and auditors need the opportunity to put new skills into practice in a learning environment. This is normally achieved through work experience over a range of audit areas under supervision by more experienced auditors, combined with attendance on training courses and demonstration of increased knowledge and skills through successful completion of examinations.

Benefits of in-house professional qualifications

Training can be scheduled at the SAI's convenience. The SAI can ensure that training is consistent and relevant to its needs. Travelling and accommodation costs for students are reduced or even eliminated. In-house training can be provided flexibly and options could include:

- a formal training programme designed and carried out by the SAI;

- an off-the-shelf training programme bought from and run by a qualified professional trainer;

- a training programme tailored to the SAI's needs and managed by a qualified professional trainer; and

- informal, on-the-job training.

For in-house training to be effective, SAIs will need to ensure that they have the appropriate expertise in-house and quality control procedures in place. When choosing which employees will teach the course, it is important to make sure that they have the ability to teach effectively. If the SAI does not have all the necessary skills to design and provide in-house training, it may want to consider buying in off-the-shelf or tailor-made courses. Usually it is possible to choose between using an internal or external trainer to run the course.

The effect of organisational learning and dispersion of knowledge within the organisation can also have a wider impact across the SAI. The long term effects of a sustainable in-house training function can support the overall development of the SAI, especially where further capacity building is highly desirable.

Disadvantages of in-house professional qualifications

There is a risk of passing on existing inefficiencies or perpetuating out-of-date methods and procedures that are not best practice. The SAI may have difficulty in finding staff with good teaching ability. Students may not take the qualification seriously, and may not attend consistently. Students may not feel confident to raise problems and difficulties about the training. The SAI will have to develop its own Continuing Professional Development (CPD) arrangements to ensure that staff can refresh their skills and keep up to date. The SAI will have to provide training facilities such as rooms and computers.

Benefits of external professional qualifications

SAI administration and running costs are reduced. Staff are not taken away from audit duties to act as trainers. Training provided by an independent national or international standard setting body is likely to reflect best practice and up to date procedures and be delivered by experienced trainers. Post-qualification support and CPD can be provided by the external training body. Students will be motivated by the prospect of attaining a recognised national or international qualification.

Disadvantages of external professional qualifications

The courses provided may not fully meet the SAI's requirements. Parts of the course may not be relevant to the SAI's mandate. The timing of external training courses may be inconvenient for the SAI. The SAI will still have to administer and quality assure internal work experience. There may be travel and subsistence costs for students. As well as training costs, there are a number of fees and charges which continue throughout the qualified employee's working life. Professionally qualified staff are more likely to leave if they can get better paid work elsewhere.

Maintaining the qualification or training

Unless qualifications and training are refreshed and updated, they may become out of date, owing to the pace of new developments. SAIs will need to consider what they need to do to ensure that the professional skills and work experience of their staff keep pace with evolving standards and methodologies. The SAI may wish to build in an update on standards and methodologies into the annual review of its learning and development strategy. The SAI may also make provision for its staff to undertake Continuing Professional Development through structured and unstructured training, provided either in-house or by arrangement with a national or international standards body.

Continuing Professional Development (CPD)

Continuing Professional Development (CPD) is the means by which members of professional associations maintain, improve and broaden their knowledge and skills and develop the personal qualities required in their professional lives. CPD is necessary to ensure that professionally qualified staff keep up to date with new developments. In some professions such as law and accountancy, current knowledge is vital for normal operations, as staff must be aware of changes in the law and standards, and their implications for external audit. Investment in CPD is essential if the SAI is to sustain the impact of introducing professional qualifications.

Issues for SAIs to consider when deciding whether to select in-house or 'ready-made' external professional qualifications

- Has the SAI reached the stage where it is ready to define its strategic long term aims and objectives? If these are still under development it may be too soon for the SAI to embark on developing in-house or external professional qualifications. Investment in in-house development at this stage would be a particularly high risk strategy, because of the 'sunk costs' which might be lost in a future change of direction.

- Will the SAI need a qualification that is tailored to its exact requirements, enabling it to meet legislation and key business objectives?

- Will the SAI be able to adapt the scale, scope and content of the qualifications to accommodate future expansion of or changes to its remit and requirements? In-house qualifications will have this flexibility and it may be important that an external provider can also meet that requirement.

- What is the likely cost of developing in-house qualifications as compared with external ones? The SAI needs to consider the time and resources needed to create and maintain the new qualifications, which will add to the costs.

- Does the SAI have the capacity to develop in-house qualifications, or will it need to seek advice from external technical experts?

- Could the SAI offer its training to other SAIs or similar organisations such as Ministry of Finance or internal audit staff? This could be a cost-reduction strategy.

- Does the SAI already have some in-house training products? Will these be compatible with a new professional qualification? Will they need to be replaced or adjusted to take account of professional requirements?

- When considering ready-made external qualifications, is the SAI content to accept a 'loose fit' rather than a 'good fit'? External professional qualifications may only be able to offer a 'one size fits all' set of generic features.

- Does the SAI need a quick solution to meet its need for professional qualifications? An external course is likely to provide a better option in such cases.

- Is the SAI seeking to upgrade its standards? Reputable external qualification will guarantee compliance with relevant professional standards, and the SAI can have peace of mind that it is using a tried and tested solution.

- Are courses offering reputable external professional qualifications readily available to the SAI? There are risks in accepting second best if the qualification is not widely recognised nationally.

- Will the external professional course be offered in the SAI's language, and will it be able to include the SAI's legislation and tax requirements? If not, is there an acceptable alternative option that can be used with the external training?

- If the SAI lacks expertise to develop professional qualifications in-house, but finds off-the-shelf external qualifications unsuitable, could the SAI benefit from buying-in external trainers to provide an internal or external qualification adapted to its specific requirements? This might be a more cost effective solution. The SAI may not have its own unique qualifications, but it will be easier to adapt the qualification to the SAI's changing needs at a later stage.

- Has the SAI considered a combination of in-house and external professional qualifications? The SAI might be able to organise a combination of external off-the-shelf qualifications and its own in-house training, both of which could provide professional accreditation for its staff.[1]

Note

1   The Pareto 80:20 principle can be applied to this scenario. Having 80 per cent of the training already available enables the remaining 20 per cent to be developed specifically to the SAI's requirements. This option is likely to be more cost effective if modifications to original specifications are needed at a later stage. Development and implementation may also be easier for the SAI to manage. The challenge for the SAI is how to capitalise on the strengths of both in-house and external professional qualifications, while eliminating their weaknesses.

In many cases the professional standards bodies will provide guidance on the minimum annual CPD requirements. Typically this might cover a mix of formal training and informal training and skills development, covering a set number of days per year. SAIs may choose to add further training to this, based on their own requirements, and the results of annual training needs and quality assurance assessments.

Issues to consider on Continuing Professional Development (CPD):

- What should be included in the SAI's approach to CPD?

- How will CPD contribute to the SAI's strategic objectives?

- What are the CPD requirements of relevant professional standards bodies?

- What formal learning will be required?

- What informal learning will be required?

- What evidence of learning will be required? – *such as a learning and development record*. How will this evidence be recorded in a standardised way and by whom?

- How will CPD records be used?

- What will professionally qualified staff be expected to do?

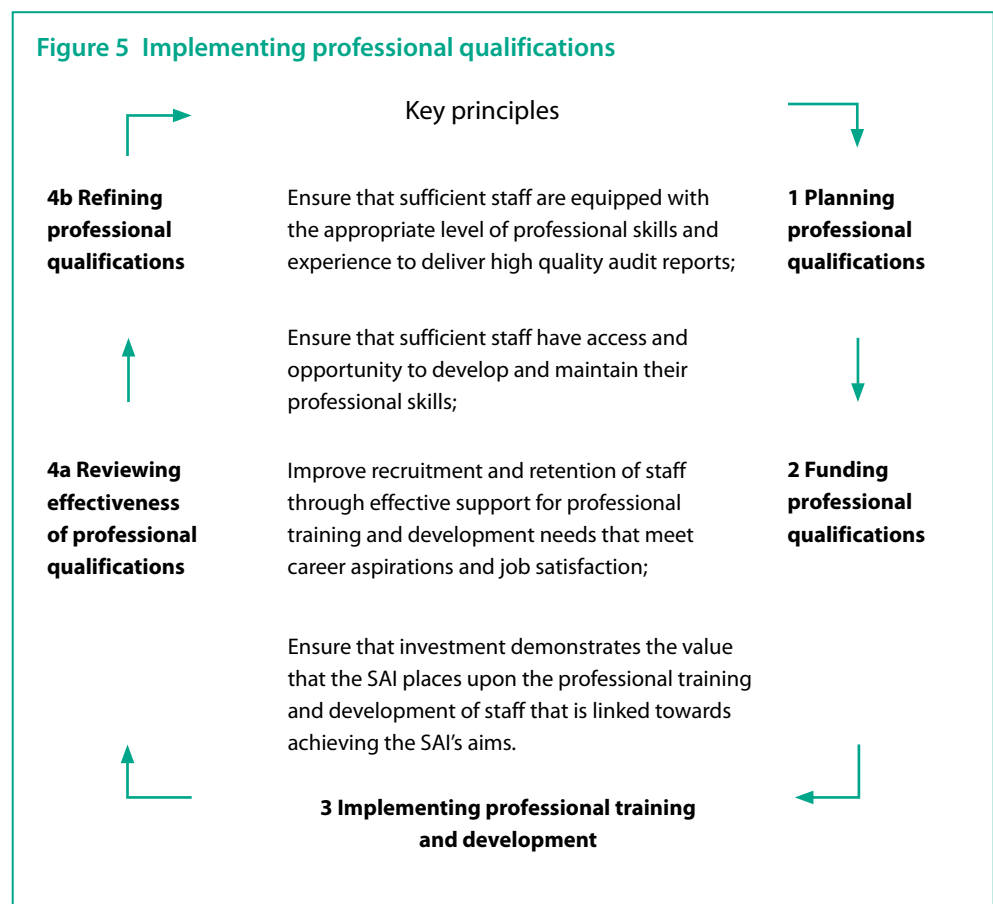- How many formal and informal hours of CPD are required each year?

Part 2
Implementing professional qualifications

This part of the guide covers:

- Planning the professional qualifications strategy;
- Funding professional qualifications;
- Implementing of the professional qualifications strategy; and
- Reviewing the impact of professional qualifications.

See **Figure 5**

Figure 5 Implementing professional qualifications

Key principles

4b Refining professional qualifications

Ensure that sufficient staff are equipped with the appropriate level of professional skills and experience to deliver high quality audit reports;

1 Planning professional qualifications

Ensure that sufficient staff have access and opportunity to develop and maintain their professional skills;

4a Reviewing effectiveness of professional qualifications

Improve recruitment and retention of staff through effective support for professional training and development needs that meet career aspirations and job satisfaction;

2 Funding professional qualifications

Ensure that investment demonstrates the value that the SAI places upon the professional training and development of staff that is linked towards achieving the SAI's aims.

3 Implementing professional training and development

Chapter 5
Planning the professional qualifications strategy

Once the SAI has identified its training and development needs, the next step is to create a training and development strategy. When planning a professional qualifications strategy, the main questions an SAI needs to consider are:

- how do I develop a strategy?

- what are the key tasks to be included?

- how do I obtain commitment to the strategy?

Developing a professional qualifications strategy

When planning for professional qualifications, SAIs need to put in place a strategic framework to manage and develop professional trainees and recently qualified staff, and to develop a project plan. Key considerations for the plan will include:

- equipping staff with professional skills;

- ensuring accessibility of professional skills;

- improving recruitment and retention of staff; and

- ensuring that investment in professional qualifications is linked towards achieving the SAI's objectives.

Equipping staff with professional skills

To ensure that sufficient staff are equipped with the appropriate level of professional skills and experience to deliver high quality audit reports they should:

- establish the number of staff that the SAI needs to be professionally qualified;

- identify learning needs and link them to professional qualification plans;

- utilise appropriate internal, national or international professional standards as a framework for identifying a skills base for professionally qualified staff within the SAI;

- ensure that the professional standards selected are integrated and supported; and

- enable staff training and performance to be linked to internal, nationally or internationally accredited qualifications as required.

Ensuring accessibility of professional skills

To ensure that sufficient staff have access and opportunity to develop and maintain their professional skills:

- develop a system for selecting suitable staff to receive professional training and development;

- provide sufficient staff with access to appropriate professional training and development;

- promote equality and consistency of access and opportunity in how staff are selected for and supported during professional training and development;

- increase the utilisation of Information Technology to extend access to professional training and development opportunities in the workplace;

- maximise the potential for staff to utilise new learning methods, where appropriate; and

- seek ways, where appropriate, of maximising the use of flexible learning so that training can be delivered on or as near to the job as possible.

Improving recruitment and retention of staff

To improve recruitment and retention of staff through effective support for professional training and development needs that meet career aspirations and job satisfaction:

- ensure that salaries of professionally qualified staff are set at a level that will attract new applicants and motivate professionally qualified staff to stay within the SAI;

- provide appropriate opportunities for continuing professional education to professionally qualified staff; and

- ensure that professionally qualified staff have equal access with other staff to clear career paths which will encourage them to progress within the SAI.

Ensuring that investment in professional qualifications is linked towards achieving the SAI's objectives

To ensure that investment for all identified resources required is appropriate to the professional training and development needs of the individual and relevant to the SAI's professional qualification development objectives:

- ensure that all staff receiving professional training are given the opportunity to review their performance on an annual basis, using supportive appraisal mechanisms that encourage the achievement of competency and personal growth;

- ensure that SAI corporate and training plans provide a vehicle for aligning available professional training resources to professional training needs and priorities;

- ensure that Continuing Professional Development (CPD) needs can be met through a variety of activities and agreed investment;

- support the development of appropriate technology distributed learning facilities (i.e. library, training software and e-learning);

- develop a comprehensive and effective system of recording professional training and development activities, making the best use of available modern technology;

- develop a meaningful method of effectively measuring the expected outcomes of professional training and development activities; and

- regularly monitor and report upon the effectiveness of professional training and development activities.

Issues to consider when developing a professional qualifications strategy

- Are there objectives and targets and are they aligned to the SAI's corporate objectives?

- Have priorities for implementation been identified?

- Is the professional qualifications strategy aligned with the organisational strategy?

- Has the professional qualifications strategy been integrated with HR development and other business processes?

- Has policy and operational guidance been developed?

- Have timescales for each element of the strategy been estimated and built into the development plan?

- Has responsibility for delivery of strategy components been allocated to named staff?

- Have logistics – space, IT equipment, training materials been assessed?

- Has provision been made for project evaluation during development and post completion?

- Have arrangements been made to build in external quality assurance of the professional qualifications process?

- Are arrangements in place to ensure that professional standards are met and maintained?

- Is there a system for monitoring progress against the implementation plan and reporting progress to senior management on a regular basis?

- Is there independent review of the implementation process?

- Will there be post-implementation review at the end of the first year to identify lessons learned?

Key tasks to be included in the professional qualifications strategy

The first step is to appoint a professional qualifications implementation manager and support team. SAIs should consider contracting in an implementation manager if the required skills and experience are not available internally. The project team will administer all professional training arrangements including logistics, liaise with any external training providers, and develop and issue appropriate guidance to staff. The implementation manager's first task will be to develop the project plan for implementation of professional qualifications.

The main tasks involved in planning professional qualifications are set out below:

- identifying the aims and objectives of the training programme i.e. what it is trying to achieve. This will be needed later on when evaluating whether the training was successful;

- deciding how staff will benefit from the training, e.g. will they get promotion, allowances or other benefits?;

- identifying the number of staff to be trained each year, and how staff will be selected for the training;

- identifying:

  - the formal training courses they will attend;

  - informal training;

  - work experience and supervision;

  - exam revision;

  - examinations;

  - awarding of qualifications; and

  - the time taken for each of these.

- developing a clear training policy – what level of support will trainees be entitled to, what happens if they do not meet the required standard, what is the required standard, how will fairness and consistency be ensured in assessing whether the standard has been met?;

- reviewing the impact of training on completion of normal audit tasks and adapting the timing of training courses to reduce adverse impact;

- reviewing the impact of the new training on the nature, quality and quantity of work undertaken by the SAI's internal training function;

- identifying the training materials required for each course and each student;

- identifying those providing training and ensuring that they are available at the appropriate times;

- developing briefing information for:

  - those receiving training;

  - those providing training; and

  - managers and supervisors of those receiving training.

- establishing HR training records for those receiving training, including attendance and examination performance results; and

- assessing the costs of all these activities for each month of the year and ensuring funding is available in the SAI's budget to meet those costs as required.

If the SAI is going to use the services of external trainers the SAI may need to consider:

- developing a contract with the external trainers, covering as appropriate:

  ○ training to be provided;

  ○ training materials to be provided;

  ○ any revision courses provided;

  ○ examinations;

  ○ venues for training and examinations;

  ○ maximum and minimum numbers of students;

  ○ arrangements for communicating with trainers and external organisers;

  ○ standards of training;

  ○ quality assurance and criteria;

  ○ costs of training; and

  ○ financial penalties for failure to deliver services as specified.

The project plan should include a section on how the new training for professional qualifications will be communicated to all parts of the organisation. Communications to staff should detail the stages of implementation, and their timing and impact on different groups within the organisation. Communications to staff should also include a nominated contact point for those seeking further information and clarification.

Issues to consider when developing a professional qualifications project plan

- Does the SAI have the right skills to implement the professional qualification or should it buy them in?

- Has an implementation manager been appointed?

- Has a training and development support team been created to administer the training arrangements?

- Have arrangements for receiving and disbursing funds been developed, including independent monitoring?

- Have resources needed for implementation been identified?

- Have the required materials, including IT, been provided in the right place and right time to the right people?

- Are all training events included in the plan:

  ○ Training, work experience, study and examination times;

  ○ Marking and moderating examination papers; and

  ○ Announcing results, notifying students, accreditation process.

- Have risks to successful implementation been identified and responsibility for managing those risks been allocated to named individuals?

- Are there business continuity plans to deal with any risk affecting the progress and completion of the training programme?

- Have trainees been fully briefed on the training timetable, the work they have to do, and the procedures for study and examinations?

- Have the managers of trainees been made aware of the training timetable and arranged for audit work to take account of this?

- Have all staff been made aware of the implementation of professional training, and the extent to which it will affect them?

Obtaining commitment to the professional qualifications strategy

Successful development of professional qualifications is dependent upon the contribution that everyone in the organisation can make. Commitment may be obtained in the following ways:

SAI Senior Management

- agreeing the strategy and designating clear lines of accountability for professional training and continuing professional development;

- agreeing the professional training priorities required on an annual basis;

- ensuring that sufficient investment is aligned with the SAI's overall training and development plans;

- ensuring that professional training, associated work experience and continuing professional development are supported at all levels of the organisation;

- ensuring that appropriate policies are in place; and

- annually reviewing investment and aligning funding with needs.

Human Resources: training and development

- defining the agenda and strategic direction for professional training and continuing professional development;

- establishing and maintaining effective policies to support professional training;

- associated work experience and continuing professional development;

- defining the annual priorities for professional training, associated work experience and continuing professional development activities to be reflected in the training and staffing plans;

- monitoring and evaluating the effectiveness of professional training and continuing professional development, and investment;

- reviewing and agreeing the content of an annual professional training and continuing professional development report;

- attaining corporate accreditation status with professional bodies as appropriate; and

- establishing working groups to undertake specific professional training and continuing professional development projects.

Human Resources: training and development support

- identifying professional training associated work experience and continuing professional development project needs from relevant SAI training plans;

- producing an annual professional training and continuing professional development plan;

- working collaboratively with managers to maximise effectiveness of professional training and continuing professional development activities;

- supporting audit areas in identifying professional training and continuing professional development needs;

- working in partnership with relevant professional training providers to support professional training and continuing professional development (e.g. for accreditation and funding);

- designing, implementing, commissioning and evaluating appropriate and cost effective training, learning and development activities to meet the SAI's identified CPD needs;

- maintaining appropriate records of professional training, and CPD activities; and

- producing an annual report of professional training and continuing professional development investment, activities and effectiveness.

Audit Directors or section heads

- working collaboratively with the Professional Training and Development Steering Committee to maximise the effectiveness of professional training, associated work experience and CPD activities;

- identifying and prioritising professional training, work experience and CPD needs and producing an annual professional training and CPD plan that is linked to strategic and business planning needs;

- ensuring equal access to professional training, work experience and CPD opportunities in line with operational development needs;

- securing and allocating funds for professional training and CPD activities at directorate level;

- monitoring and evaluating directorate investment in professional training and CPD;

- producing an Annual Report of professional training and CPD; and

- providing an infrastructure that supports the implementation of appraisal and personal development for those undertaking professional training and CPD.

Audit Managers, Senior Auditors or audit team leaders

- ensuring that staff undertaking professional training have at least an annual opportunity to discuss their performance and development needs;

- ensuring that professional training, work experience and CPD needs are effectively identified and prioritised;

- working collaboratively with HR to maximise the effectiveness of professional training and CPD activities;

- providing staff with support to access and complete professional training, work experience and CPD activities;

- ensuring equal and fair access to professional training, work experience and CPD opportunities;

- maintaining appropriate records of professional training, work experience and CPD activities;

- regularly reviewing professional training, work experience and CPD needs, plans and outcomes;

- supporting the application of professional training into work experience; and

- evaluating the impact of professional training, work experience and CPD upon audit quality.

SAI staff undertaking professional qualifications and professionally qualified SAI staff

- investing own development in improving the quality of audit work;

- utilising every opportunity in the workplace to learn and develop;

- completing all professional training, work experience and CPD activities accessed;

- ensuring that resources made available are utilised appropriately and effectively;

- maintaining personal portfolios as evidence of work experience and CPD;

- preparing themselves for attendance and completion of professional training, work experience and CPD programmes;

- preparing themselves appropriately for individual appraisal and performance reviews;

- taking responsibility for disseminating information and supporting the development of colleagues in the interest of promoting high standards of audit quality; and

- participating in identifying and meeting own CPD needs.

SAIs may also need to consider the administrative environment which is required to be in place to support more rigorous, professional training, including the scope for phased introduction, and the possibility of a tiered approach with not all staff needing higher level professional skills.

Chapter 6
Funding professional qualifications

The key financial questions that SAIs will need to consider when introducing professional qualifications are:

- how much will it cost; and

- how will funding be provided?

Assessing resource costs for funding of professional qualifications

Before undertaking professional qualifications, SAIs will need to assess the likely resource costs and the benefits of obtaining the qualifications, to determine whether there is a good case for proceeding. All types of professional qualifications will require resources and may require employees to be away from their posts while they learn. Different professional qualification options will have different costs.

Internal training

If SAIs opt for internal training, it can be cheaper than external courses. However, existing resources may have to be diverted away from audit work and into providing training. SAIs may need to set aside facilities at their premises for training. This may include a room, PCs and other equipment, all of which will be out of use while the training is in progress. SAIs also need to consider the internal staff costs incurred through providing in-house training. This could include training the trainers, the cost of an administrator and the cost of a dedicated trainer. These tasks could be given to an existing employee or contracted out. If the SAI nominates an existing employee to be the trainer, they will be pulled off their core duties for the duration of the training.

Cost of delivering internal training may include:

- costs of staff being unavailable for audit when undertaking training, revision or sitting examinations – in many cases this will be the most significant cost the SAI has to bear, if extra staff are brought in to fill the gaps;

- cost of running internal training courses;

- training materials;

- the opportunity costs of training facilities;

- costs of IT hardware and software required to support professional training and development and application of professional skills in the workplace; and

- costs of providing continual professional development.

External training

External training may be more expensive than providing training in-house, particularly for smaller SAIs that cannot benefit from economies of scale. It has less impact on the SAI's existing resources, although employees will be absent from work for the duration of the training, and the SAI will have to manage student's work experience. Training costs can be reduced by joining up with other organisations with similar skills needs, such as Ministry of Finance and internal audit staff.

Cost of delivering external professional qualifications may include:

- costs of staff being unavailable for audit when undertaking training, revision or sitting examinations;

- costs of administering work experience training;

- external training costs, e.g. tuition fees;

- examination fees;

- training materials;

- costs of IT hardware and software required to support professional training and development and application of professional skills in the workplace;

- annual subscriptions to professional bodies;

- costs of providing continual professional development including mandatory annual updates required by national and international professional standards bodies; and

- additions to salary that may need to apply to professionally qualified staff in order to retain them. This could have implications for the overall salary structure.

Funding professional qualifications

A major consideration for SAIs will be how to fund the introduction of professional qualifications and how to continue to secure funding so that those qualifications are sustainable. The options which SAIs could consider include:

- seeking funding from their legislature/court/parliament or national assembly;

- securing funding from national or international donor bodies; and

- requesting an annual budget increase to meet the costs of implementing and sustaining development.

National organisations may be cautious about the risks of funding a new venture, and in such cases international donor support may be the best approach initially. International donors have wide experience of managing capacity building projects that include developing professional qualifications, and can provide advice.

Once an SAI has successfully introduced professional qualifications, and can demonstrate the benefits in terms of improved quality, wider technical scope of audits or more professionalism in audit reporting, it may then be possible for the SAI to seek an annual increase to its budget to sustain the ongoing costs. The donor funding could then be reduced and eventually relinquished as annual budget allocations are increased.

Another funding strategy which an SAI could consider would be to look for other public sector organisations with similar requirements for professional qualifications such as Ministry of Finance financial management and budgeting staff and internal audit or other public sector bodies needing similar professional skills. The SAI could form a coalition with these groups to make a joint approach to national and international donors or their national assemblies.

Some SAIs may not offer support for the attainment of professional qualifications, but they may reward staff who achieve this goal through private study in their own time. It will be important for the SAI to recognise the achievement of staff that obtain professional qualifications in this way by providing early promotion and enhanced remuneration, otherwise there is a risk that professionally qualified staff will leave for better paid work in the private sector.

Issues to consider when assessing the cost of funding professional qualifications

- What proportion of staff does the SAI seek to have qualified?

- How much will this training cost?

- Is the necessary funding in place?

- Has the SAI identified the likely costs and benefits to it of:

  - becoming an accredited training body;

  - working with an existing accrediting body; or

  - directly recruiting staff with the desired qualification?

- How will the training be accredited?

- How will on-the-job training be managed and accredited?

- How will qualified staff be rewarded and remunerated so they do not leave soon after qualifying?

- How will staff maintain and update their professional skills?

- What are the costs of Continuing Professional Development?

SAI professional qualifications budget

This guide has detailed how professional training and development activities may be resourced through working with donors, partnerships with other public sector finance specialists and additional budget provision. The SAI professional qualifications funding budget should identify all sources of funding for professional training and development on an annual basis, and any timing issues. The SAI's professional qualifications plan should show how professional training and CPD needs might be adequately resourced, based upon priority of need. The budget should cover, for example, funding and investment required to provide the following:

- professional training and development – e.g. personnel, materials, equipment and facilities;

- internal and external training courses, study and examination leave and staff replacement costs;

- examination fees and professional subscriptions; and

- work experience support: practice, assessment, mentorship, verification and supervision.

It is advisable for SAIs to use a separate budget cost centre for all activities relating to professional qualifications, as this will facilitate accurate assessment of costs incurred versus planned expenditure.

Chapter 7
Implementation of the professional qualifications strategy

The main question facing the SAI on implementing the professional qualifications strategy is:

- How will implementation be organised in practice?

Implementation may be organised in a series of stages:

Stage 1: ratification of the professional qualifications strategy;

Stage 2: developing detailed implementation plans for relevant sections of the SAI;

Stage 3: pilot testing of key functions such as training; and

Stage 4: full scale implementation of the main stage of the professional qualifications.

Stage 1	• Ratification of the strategy by the SAI board;
	• Raising awareness of the strategy by:
	○ communicating the strategy to all staff currently within the organisation;
	○ communicating the strategy to all new staff who commence employment within the SAI; and
	○ Liaison with donors and delivery partners to finalise contracts and agreements.
Stage 2	• Enabling the production of good quality corporate and directorate training plans;
	• Enabling relevant staff at all levels to participate effectively in professional training and development to achieve their expected targets; and
	• Supporting staff at all levels to develop their professional skills and attitude towards CPD and lifelong learning.
Stage 3	• Completion of any pilot initiatives to test the effectiveness of the new arrangements for implementing professional qualifications;
	• Review of the effectiveness of pilot tests;
	• Reporting to the SAI board on the results of pilot tests; and
	• Obtaining authorisation of the SAI board to proceed to full implementation of professional qualifications.
Stage 4	• Initiating a full programme of training and work experience, private study, revision, examinations and award of certificates; and
	• Providing appropriate and effective mechanisms for recording professional training and CPD activities at individual, departmental, directorate and corporate levels.

What organising professional qualifications involves

Individual SAIs will have differing organisational requirements for delivering professional qualifications. Commonly used steps will include:

- establishing a programme of formal training courses throughout the year;

- ensuring that the training programmes fully reflect the diversity of the SAI's specialisations and skills as appropriate;

- ensuring that tutors and lecturers are available at the right times;

- obtaining venues for formal training;

- allocating participants to training courses;

- ordering the required amount of training materials for each student;

- establishing a programme of required work experience for each student;

- working with the audit supervisors to provide the planned work experience for each student and feedback on student performance;

- setting up training records for each student, showing what they should be doing throughout the year;

- obtaining evidence from course administrators and supervisors to demonstrate that students completed the required courses, work experience and private studies, with results of tests and examinations as appropriate;

- establishing a programme of tests and examinations throughout the year;

- ensuring that invigilators, examiners and moderators are available at the right times;

- arranging venues for examinations and moderators' meetings;

- arranging production of certificates for professional qualifications;

- registering professional qualifications with accreditation bodies where appropriate; and

- ensuring that trainees receive appropriate follow-up once they have finished their training programme.

Barriers and how to overcome them

Some SAIs are not in control of the selection of their own staff and may have few controls over the staff they receive. Because of this there may be a lack of staff motivation to acquire further vocationally linked skills and qualifications. Partnership projects working with other more developed SAIs may be a way forward initially, to assist the SAI to gain a core group of trained staff, selecting those of greater ability and motivation for training. These staff may be further motivated if there is a clear link between training, subsequent good performance and promotion.

It is advisable for the project team to carry out a risk assessment to identify the main things that could go wrong with the implementation process, and develop contingency plans to manage those risks. The project plan should include a section on risk management detailing the main risks identified, the contingency arrangements and the staff responsible for managing those risks. Risks which an SAI might face, and possible mitigation measures could include:

Risks	**Mitigation measure**
● The professional qualifications implementation and associated change programme may be too large and complex to manage effectively. For example, if too many staff are to be trained at the same time, or the training may take staff away from essential audit work.	In general this risk can only be addressed by good project management. The SAI could decide to implement professional qualifications gradually over a longer period, or undertake a series of pilot projects before full implementation. It is better to start with small manageable training projects, and implement progress in stages, rather than attempt to achieve all professional training goals at the same time.
● Senior management may lack commitment to the new professional qualifications.	Senior management should receive briefing on the new professional qualifications, their role and how they can also enhance their own development, before training is provided to staff.
● Lack of organisational infrastructure may delay progress.	An assessment of the capacity needed to deliver professional qualifications should precede any decision to invest in training, and the necessary infrastructure enhancements should be identified and costed as part of the professional training project. The move to professional training should not go ahead until the necessary infrastructure is in place.
● Resources may constrain the SAI's ability to deliver the required benefits.	The SAI should prepare a financial analysis of all costs and sources of funding on an annual basis to identify any shortfalls or timing issues. These should be reported to the SAI Board.
● Delivery partners and support services may be unable to deliver specified outputs to time, cost, and quality. *This is a particular risk if the SAI is bringing in new IT to support new training.*	This requires rigorous project management, and underlines the need for SAIs to consider contracting an experienced project and change manager if these skills are not available in-house.
● De-motivation of some staff by the changes.	The SAI will need to develop an education programme for different staff groups. This should include the nomination of an individual with responsibility for responding to queries from staff with information and advice about how they will be affected by the move to professional qualifications.
● Difficulties in retaining professionally qualified staff.	The SAI will need to develop new pay and remuneration systems and review career paths for qualified staff within the organisation.

Chapter 8
Reviewing the impact of professional qualifications

The key questions an SAI needs to ask when reviewing the impact of professional qualifications are:

- have the qualifications been delivered as planned?

- have they met the SAI's learning and development objectives?

- can the impact of professional qualifications be sustained?

Assessing whether professional qualifications have been implemented effectively

In order to assess whether professional qualifications have been implemented effectively an SAI needs to consider the coherence and effectiveness of the training programme, and in particular whether:

- the SAI's learning and development objectives have been met;

- the quality of the training was in line with the SAI's requirements;

- those participating in the professional training had an appropriate level of capacity; and

- course participants fully engaged with the professional training?

Key considerations under these headings are as follows:

Have the SAI's learning and development objectives been met?

As a result of obtaining the qualifications:

- did the training link closely to the SAI's desired auditing standards?

- were the qualifications delivered on time and at the right cost? and

- have a sufficient number of staff successfully obtained the professional qualifications?

Was the quality of the training in line with the SAI's requirements?

- was the training well structured with clear aims and objectives?

- did the training offer a good balance of theory and practice?

- were training materials clear and comprehensive and made available in good time?

- was the content of the training fully relevant? Did it focus on the skills and competencies needed to obtain the professional qualification?

- were the trainers well prepared? Did they have expert knowledge and experience in relevant areas? Did they work to agreed standards?

- did trainers have the opportunity to contribute to the development of the overall curriculum and work experience plans for the professional qualifications?

- were there sufficient opportunities for participants to seek clarification about the content of training and explore issues in depth?

- were there opportunities for participants to give feedback about their training? Has such feedback been used to further improve the quality of the training?

- did participants receive sufficient support from their work supervisors and managers? were participants given suitable work assignments to develop their experience in required course curricula?

- was the progress of participants tracked during the stages of obtaining the qualification? Was the quality of participants' output produced during the stages of training and work experience, assessed by supervisors or tutors? Was action taken to support participants whose work was below standard?

- was administrative support for the professional qualifications sufficient to enable smooth running of implementation?

- were training and work experience environments suitable? Were training equipment and supporting facilities of an acceptable standard?

Did those participating in the professional training have an appropriate level of capacity?

- was there some type of selection process or sifting to ensure that those receiving the training had attained sufficient educational qualifications or work experience?

- were there arrangements to provide those failing the sifting process with further relevant work experience or training to enable them to re-apply for the professional qualification at a later stage?

- was feedback obtained from tutors and lecturers regarding the preparedness of course participants to take on the new skills and learning? Has this feedback been used to inform future selection of participants?

- were course participants able to cope with the study workloads and the demands of the professional training?

- were course participants able to grasp and apply the new skills and methods easily?

- were course participants required to demonstrate competence in applying new skills and learning before obtaining the full qualification?

- were there arrangements covering the circumstances in which participants failed to meet the required standard to obtain the qualification? – For example, re assessment and attendance on specific course modules and re-sitting of examinations?

Did the course participants fully engage with the professional training?

- did course participants undertake the necessary pre-course preparations? Did they fully understand what obtaining the professional qualification involved in terms of time and commitment to study?

- did participants make the best use of the training? Did they spend the required amount of time attending formal training, work experience and private study?

- were unauthorised absences identified and investigated?

- did participants make use of training and development logs to chart their own progress, and for submission to supervisors, trainers and tutors to demonstrate the range of practical work experience obtained across different audit areas?

- did the participants demonstrate the desired skills and knowledge on completion of the course?

- did the participants retain what was learned and apply it in the work environment?

- did the participants react positively to the qualification?

Options for quality assurance

Quality assurance will need to be built into the process of introducing and sustaining professional qualifications. The sources of information to help monitor quality annually could include:

- external review of internal training, to be undertaken by independent experts such as academics, or professional bodies;

- external examinations process;

- benchmarking results of examinations against national averages; and

- external review of work carried out by professionally qualified staff by standard setting bodies.

SAIs could also consider obtaining feedback about the performance of professionally qualified staff from audited bodies, national assemblies who receive their reports, and reviews carried out by international donor bodies. For example, the World Bank routinely conducts country reviews of public sector accounting and auditing compared with international standards, and these reviews can be a constructive way to obtain an independent assessment of performance.

Evaluation of impact and sustainability

An annual evaluation of the impact of professional qualifications has to focus on evaluating the outcome and actual impact rather than limiting the evaluation to the training course process and environment. Such a system is useful to all stakeholders in the qualification process: internal trainers and organisers, trainees, external training organisations and funding providers. The evaluation process should involve staff at all levels (individual, team, departmental, directorate and senior management levels), and could cover both professional training and CPD.

Evaluation criteria

The SAI needs to develop appropriate criteria against which to measure the impact of professional qualifications. The criteria will be different for individual SAIs, but could include:

- participant reaction to training and planned action;

- evidence of participant learning;

- related operational/organisational changes;

- related improvements in meeting SAI objectives; and

- return on investment – net benefit set against the total cost.

Continuous improvement

Evaluating the impact of professional qualifications can be seen as a process improvement tool. Measuring the impact of workplace learning, highlights ways to make it more effective, leading to continuous improvement.

Measuring performance, collecting feedback, evaluating results and learning from experience all contribute to continuing improvement. It is important for the SAI to have performance measures to assess the impact of implementing professional qualifications. The SAI needs, as far as possible, measures to assess the impact of increasing professionalism on the range, levels and quality of audit services, compliance with standards, cost efficiency and caring for staff. Measures which an SAI might consider could include:

- surveys of stakeholder satisfaction with SAI reports and other outputs;

- surveys and/or focus groups to establish SAI trainee satisfaction;

- performance against key targets;

- performance in meeting SAI objectives;

- extensions to the range and type of audit reports produced;

- shorter timescales for production of some types of report;

- reductions in the size of audit teams; and

- independent reviews by academics and professional bodies.

When conducting surveys of trainee satisfaction it is advisable to rely on more than the training assessment sheets filled out by the trainees during a course, as these can be biased. Moreover, it is necessary to wait a few months after the course has finished before being able to answer key questions that will be critical to evaluating training effectiveness, such as the actual implementation of the training course learning. Options for collecting feedback include:

- initial evaluation by the trainee: for training organisation/logistics, trainer's performance, quality of the content;

- follow-up evaluation by the trainee (two to four months afterwards): for the actual implementation of the training course learning, the achievement of the training objectives; and more generally the evaluation of the training results; and

- follow-up evaluation by the manager: for the achievement of the training objectives and the training results. In most cases, trainee managers will have a relevant opinion on the training impact.

Reviewing Learning and Development Objectives

The process of reviewing the impact of professional qualification, may lead SAIs to re-assess the relevance of their learning and development objectives, and to fine tune their learning and development strategy. This may lead to greater alignment of the learning and development strategy with the SAI's overall objectives set out in the SAI's annual strategic plan.

Sustaining improvement

Sustaining the improvement obtained through implementing professional qualifications requires continuous positive action by SAIs. For professional qualifications to be sustainable the following factors need to be in place:

- ongoing long-term commitment to professional qualifications by senior management;

- sufficient long-term funding to cover professional training, development and salary enhancement, reflected in annual budget allocations;

- remuneration and career opportunities sufficient to retain an acceptable proportion of qualified staff within the organisation;

- independent quality assurance of the process of obtaining qualifications carried out by a recognised academic or professional body; and

- independent quality assurance of the SAI's reports and outputs carried out by a recognised academic or professional body.

Issues to consider when evaluating implementation of professional qualifications:

- What did the professional qualifications programme set out to achieve?

- What did it deliver?

- Are the professional qualifications meeting corporate objectives in relation to the management and development of SAI staff?

- How much has the SAI invested in professional training and development?

- Do training managers understand and implement their role effectively?

- Are trainees gaining good quality and varied work experience?

- Are trainees receiving comprehensive and timely feedback?

- Are exam results in line with national/international averages?

- Are a sufficient proportion of professionally qualified staff remaining for an acceptable period after qualification?

- Do independent quality review procedures indicate that professional qualifications are in line with agreed standards?

- Do independent quality review procedures indicate that SAI reports and other outputs are improving?

Annex 1
Key sources of further information

Publications

ISSAI 30   Code of Ethics

ISSAI 100   INTOSAI Auditing Standards – Basic Principles

ISSAI 200   INTOSAI Auditing Standards – General Standards

ISSAI 300   INTOSAI Auditing Standards – Field Standards

ISSAI 400   INTOSAI Auditing Standards – Reporting Standards

LEARNING FOR IMPACT: A Practice Guide for SAIs; INTOSAI Development Initiative (IDI)

Websites

AAT – www.aat.org.uk

ACCA – www.accaglobal.com

CIPFA – www.cipfa.org.uk

IDI – www.idi.no

IFAC – www.ifac.org

INTOSAI – www.intosai.org

IPSASB – www.ifac.org/PublicSector

ISSA – www.issai.org

Further copies of this guide are available on the
INTOSAI Capacity Building Committee website:
http://cbc.courdescomptes.ma/