

Office of the Auditor General

Staff Development and Training Programme

Introduction

The Office of the Auditor General (OAG) recognises the value and importance of providing opportunities to its entire staff to develop their job-related knowledge and skills. The OAG expects that, with development and training, individual effectiveness will increase and staff could make a richer contribution to the mandate of the Office. It also recognises that, as an institution concerned with continuous learning, it has a special responsibility to encourage and support learning for its employees.

Staff development, which includes all aspects of training, is one of the elements of the OAG's Human Resources Development Strategy. The aim of this Strategy and its supporting policies and procedures is to provide a working environment in which staff members are able to maximise their performance, commitment and contribution to the aims of the Office.

Purpose

The purpose of formulating Staff Development & Training Policy is to link the performance and development of staff to the achievement of the OAG's strategic goals and objectives and its commitment to continuous improvement for quality and excellence.

The OAG provides opportunities for all its staff members to be trained in various areas and encourages participation in job-related training and other professional education programs that will enhance skills and knowledge of staff and consequently maximize job performance. As a policy, all types of training is shared by individual employees, supervisors/managers, and top management.

OAG policy

The OAG is committed to staff development and training. The following principles guide the Staff Development and Training Policy and apply to all aspects of training activity delivered both in-house, at regional and international level.

1. All employees regardless of position, age, gender, and ethnic background should benefit from the staff development and training programmes, which are viewed as continuous processes throughout employment.
2. It is the OAG's policy to provide induction courses for all newly recruited staff members to help them understand how the function of their jobs relate to the OAG's role. Induction courses must also ensure an understanding of individual responsibilities in the workplace.

3. It is the OAG's policy to provide training for those at or near the beginning of their working lives, to enable them gain suitable technical or professional qualifications and/or experience on which to base their subsequent career development.
4. It is the OAG's policy to provide and support further development and training when required to maintain and enhance the standards of performance over a period of time for all levels of staff members.
5. It is the Office's policy, in as much as possible, to equip all members of staff with new developments (technological or otherwise) to enable them to competently tackle any problem faced with new work environment.
6. The OAG, as part of its policy, encourages its staff to achieve professional qualification to improve their professional competencies. Therefore, the OAG will support its staff to obtain a professional accounting qualification depending on the availability of funds.
7. The OAG works to upgrade the managerial capability of its staff working at management level.
8. Staff members are required to assume responsibility for their own development and training, which includes both participation in planned activities and making use of opportunities to learn when they are available.
9. Accountability for staff development and training rests with management at every level.
10. Staff development and training provision will be evaluated and reviewed from time to time to ensure that it is adequate, relevant, and effective and provides value for money.
11. The OAG will have the following staff development programmes implemented for its employees:
 - Senior and middle managers, and senior auditors should get a minimum of 7 days training in relevant areas annually.
 - Team leaders should get a minimum of 10 days training in relevant areas annually.
 - Auditors and assistant auditors should get a minimum of 14 days training in relevant areas annually.
 - Administrative staff should get a minimum of 7 days training in relevant areas annually.

POLICY GUIDELINES

I. Regulations

- Employees are required to attend training programs specified for them.
- Employees who attend such programmes are required to maintain and improve skills required in their respective profession and share the knowledge and skills they acquire with their colleagues.
- Employees are required to report on training programmes attended

II. Procedures

Employees Responsibilities

A. Employees have the responsibility to:

1. Participate in training opportunities to improve their job performance and potential.
2. Obtain approval from their supervisors to attend in-house and abroad training programmes.

B. Supervisors and managers have the responsibility to:

1. Support and provide opportunities for individuals to pursue job-related training.
2. Make every possible effort to allow individuals to participate in training during work hours.

C. Training Division

The Training Division has the responsibility to serve as a coordinator of training for staff. This training includes, but is not limited to:

1. All types of audit training;
2. Supervisory and management training; and
3. Office/administrative support training

D. Training Evaluation

1. In in-house training activities, the trainee should be evaluated by auditors and management who have direct supervisory role over him/her and is independent from those who conducted the training programme and who observes the trainee conducting one or more audits.
2. In abroad training activities, the trainee's evaluation would be expected from those who conducted the training.
3. In abroad training activities, a lead person and/or all participants would require to give feedback on the training conducted.

OAG Responsibilities

1. The OAG will appoint a Training Head to oversee implementation of training policy.
2. The OAG will seek to foster staff development and training by:
 - Providing a programme of in-house or external development and training activities.
 - Maintaining structures and mechanisms for identifying training needs for its entire staff and monitoring the effectiveness of such training.
 - Providing adequate training facilities where required.

This will often start with the Head of Training but also includes the Heads of Departments, Training Working Group, and Staff Meeting.

Departmental Responsibilities

The Office expects its Heads of Departments:

1. To monitor and identify, by means of review procedures, areas of their work which could be assisted by training and development activities;
2. To produce a department training plan based on a needs analysis and prioritize training in conjunction with Training Division;
3. To propose or support staff development and training activities in order to achieve the OAG policies and objectives.
4. OAG expects all members of its staff to take responsibility for their individual effectiveness, personal and career development. Members of staff will be required

to participate in such systems of periodic reviews, training and staff development as may be agreed from time to time by the Office.

ACCA Policy Guidelines

1. All OAG employees who fulfill the requirements to be registered as ACCA candidates are eligible for professional education and the OAG will pay all the necessary study fees.
2. All ACCA registered students, whose costs are covered by the OAG, should commit themselves to stay in the Office until they complete their study and the decision thereafter will be of the Auditor General.
3. OAG will only give one more chance to pay for every failed paper.
4. Candidates follow their studies while performing their regular job.
5. There will not be any study leave except for the exam days. However candidates can use their annual leave for their study.

MSc and other professional Courses Guidelines

1. Such courses are given at the discretion of the Auditor General.
2. Unless otherwise decided by the Auditor General, employees who benefited from such courses are obliged to stay in the Office two years for every year course they attend.
3. Such courses are meant for distance learning only.
4. OAG will not have any obligation to cover costs such as for attending graduation ceremonies or any excess luggage.
5. All costs associated with the completion of the course will be covered by the Office as agreed in the tuition fee of the university. However, the Office will not be obliged to pay for any unplanned additional courses or costs arise from failure of the attendant.

Short Management and Auditing Courses

1. The AG continuously explores opportunities for relevant courses for staff at management level.
2. Such courses are given at the discretion of the OAG

3. Managers who attend such courses are obliged to transfer the knowledge they acquire to their colleagues.

Implementing the Policy

Primary responsibility for the planning and implementation of cost-effective training and development lies with Heads of Departments of the Office who should act through or in consultation with the OAG's Training Head. To assist with this, Heads of Departments should use:

- their internal operational planning and review processes;
- periodic reviews, informal interviews, staff feedback and records to identify current and future training and development needs and plan to meet them.

Central to the implementation of the policy is the Training Division's training plan coordinated with OAG's strategic plan which should identify each individual's training needs and how and when these are satisfied. Training needs may be individual or by type of job.

What needs to be considered?

When staff members are new to the OAG

- Provide induction course programme:- this helps new staff to be introduced to the mandate of the Office, the audit procedures applied, and the working environment.
- On-the-job (practical) training:- In addition to the classroom training on-the-job or practical training plays an important role in developing competence in conducting audits. Actual experience in conducting audits is essential to developing the ability and expertise to conduct efficient and effective audits.

When staff are at or near the beginning of their working lives:

- Provide professional and technical skills training
- Provide management and leadership skills training

As auditors gain competence in conducting regulatory audits, advanced and specialized training is recommended. The auditor's needs, weaknesses, and desires for career development may influence specific advanced training courses selected by an auditor.

When members of staff take on new supervisory responsibilities:

- Supervisory training

- Management development

Continuing professional development for all:

- Professional and technical updating
- Training for new technologies and processes
- Adapting to a changing work environment
- Personal organisation and communications skills

Such activities should ensure timely awareness of new or modified auditing, policies, procedures, etc., as well as emerging technologies. Knowledge is also gained from experience in enforcing regulatory requirements, implementing procedures, and applying policies.

The Office should also consider group development needs as well as individual. It should consider a range of development and training methods which include but not limited to: Experience sharing (through meetings, discussions etc.);

- Inviting contributions from external experts or facilitators (Third party training providers like AFROSAI-E)
- Short courses provided by the Office or others
- Job rotation

Training Records

Training records will be maintained by Training Division.

Financial Responsibility

- Funds for training should continue to be as part of OAG's budget process and any donor funds obtained.
- The Training Officer who co-ordinates training will participate in the budget preparation process to give budget proposal for all training and development expenditure.

6. Requirements

All organizational staff shall make measurable and continuous progress in the training areas undertaken. Each employee must retain the knowledge gained from training and

those at supervisory level shall be responsible for ensuring that employees under their supervision make progress in the required training areas.

7. Review of the Policy

An initial review of this policy should be carried out three years after approval. Subsequent reviews will be at five years intervals.