

# Post Education Programmes in European Supreme Audit Institutions

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*A summary of Rigsrevisionen's seminar on post education*



## Contents

Introduction .....	3
Executive summary of the seminar .....	4
Group work discussions .....	7
Summary of “Theme 1 – The challenge of balancing a theoretical and a practical teaching method” .....	7
Summary of “Theme 2 – Organizing post education programmes” .....	8
Summary of “Theme 3 – Making public sector auditing professional” .....	10
Summary of “Theme 4 – Structuring a future cooperation on post education in public sector auditing” .....	11
Annex 1 – Programme .....	13
Annex 2 - Participants .....	15
Annex 3 – Rigsrevisionen’s Survey on Post Education Programmes in the 18 SAls participating in the seminar .....	17
Annex 4 - Post Education Questionnaire.....	36

## Introduction

On 9 to 11 September 2009, Rigsrevisionen hosted a seminar on post education in public sector auditing in Copenhagen. This report presents the seminar material and an executive summary. The objective of the report is to share the experiences gained during the seminar with others with an interest in post education programmes. The report also provides an overview of some of the current post education programmes in public sector auditing that are available to Supreme Audit Institution (SAI) employees.

The initiative to host a seminar on post education was taken in the fall of 2008. Since 2004 Rigsrevisionen has worked intensively with the development of our own post education programme. In the process, we have on occasion been in contact with other SAIs that were working on similar programmes and have exchanged ideas and shared experiences. We generally find it very inspiring to discuss issues of common interest with colleagues, and we became aware of a general interest in post education programmes among European SAIs. It was very encouraging to have this assumption of broad interest confirmed when 18 SAIs decided to participate in the seminar.

In order to clarify the concept of post education, Rigsrevisionen has made the following definition: *Post education is a programme that a Supreme Audit Institution has established in order to upgrade the employees' qualifications within the field of public sector auditing. It can either be an in-house programme or a programme that is conducted with external partners (e.g. universities).*

This report includes an executive summary of the seminar and presents the key points made at the seminar, as perceived by Rigsrevisionen. The report also includes summaries of the individual theme discussions that took place during the group work sessions.

In annex 1 to this report you will find the seminar programme and in annex 2 you will find a complete list of the participants (43 participants representing 18 SAIs).

In the summer of 2009, prior to the seminar, Rigsrevisionen conducted a survey on post education programmes among the participants in the seminar. The objective of the survey was to get an overview of the different post education programmes in the SAIs, and on the basis thereof create a common platform of knowledge to use as a point of departure for the discussions at the seminar. The results of the survey are enclosed in annex 3 along with a presentation of the individual post education programmes in 12 European SAIs, and a comparison of the 12 post education programmes.

In annex 4, you will find the survey questionnaire.

## Executive summary of the seminar

### Differences and similarities

At the international seminar on post education in public sector auditing, five European Supreme Audit Institutions (SAIs) gave a presentation of their post education programmes, and the European Court of Auditors gave a presentation of its work on establishing a European public sector audit qualification scheme. The presentations and subsequent discussions demonstrated that post education programmes can be structured in many different ways. However, there are also many similarities between the programmes and many key issues of mutual interest.

It was commonly agreed that a post education programme in public sector auditing contributes to ensuring the quality of the audit and raising the efficiency of the audit process. These two aspects of the educational programmes support the efforts of many parliaments' wish to ensure the accountability of politicians and central government, and the taxpayers' wish to get value for their money.

### Differences between public and private sector auditing

The differences between public sector auditing and private sector auditing were discussed at the seminar. Depending on the mandate of the individual SAI, the overall *possible* differences between public sector auditing and private sector auditing may be listed as follows:

A public sector audit should not only verify whether the accounts are correct, but also examine whether the administrative transactions are in compliance with the appropriations, acts and agreements concluded and whether government funds have been managed with due regard to economy. Though there are similarities between public and private sector accounting principles, the purpose of the accounts differs considerably. The purpose of the accounts in the private sector is primarily to assure the creditors and investors that their investment is safe, whereas the primary purpose of the public sector accounts is to ensure political accountability for public administration transactions.

### Preconditions for establishing a post education programme

The presentations and discussions at the seminar also highlighted a number of prerequisites for successful post education programmes in public sector auditing:

1. A management who recognizes the importance of developing the base of knowledge.
2. An organizational culture that supports and rewards the employees who want to enhance their qualifications through formal education, i.e. employees are granted time off for education, completing an educational programme is rewarded financially in the form of, for instance a bonus, etc. The financial reward could also serve as an incentive for the employees to attend the post education programmes on offer.
3. Ensuring that the qualifications obtained by the employees during the post education programmes are also formally recognized outside the SAI, e.g. by private audit firms or other public audit institutions.
4. In some countries, it is determined by law or the internal policy of the SAI that the employees must attend and complete post education in public sector auditing.

### **Research perspective**

At the seminar, Associate Professor, Dr. Kim Klarskov Jeppesen from Copenhagen Business School gave a presentation of his research on professionalization of public sector auditors. Dr. Jeppesen explained that a profession can be seen as a particular jurisdiction of knowledge, and that this jurisdiction can be more or less institutionalized, which affects the structure of the profession and its relationship with other professions. The overall conclusion of the presentation was that the jurisdiction of knowledge of public sector auditing is heavily influenced by the jurisdiction of knowledge of private sector auditing, and that the latter to a considerable degree controls the jurisdiction of knowledge of public sector auditing within the field of financial auditing. This means that the profession of public sector auditing and the profession of private sector auditing are in a competition over the jurisdiction of knowledge. Dr. Jeppesen concluded that more research and formal education within the field are needed in order to enhance the distinct jurisdiction of knowledge of public sector auditing and thereby enhancing the recognition of a distinct profession in public sector auditing.

### **Conclusion of the group work sessions and overall conclusion of the seminar**

At the second day of the seminar four groups were established to discuss four different themes about post education in public sector auditing. The themes were:

1. The challenge of balancing a theoretical and a practical teaching method.
2. Organizing post education programmes.
3. Making public sector auditing professional.
4. Structuring a future cooperation on post education in public sector auditing.

The summaries of the group work discussions can be found in the following section.

The main lessons learned from the group discussions were:

1. It is important to combine theoretical and practical knowledge of public sector auditing in post education programmes.
2. Post education programmes are depending on the development of a knowledge base of public sector auditing.
3. Post education programmes can be established as in-house programmes, external programmes conducted by universities or other academic institutions or they can be established as a mix of the two, depending on the availability of the required theoretical and practical skills.
4. There is a need for exchange of information about post education programmes (syllabuses and training methods), textbooks and other training materials relating to public sector auditing.
5. That it would be fruitful to have a venue for knowledge sharing within post education in public sector auditing.

The overall conclusions of the seminar were as follows:

- The importance of exchanging experience within the field of post education programmes must be recognized.
- The participants agreed on the need for adequate training materials based on scientific research into public sector auditing.
- Although there are national differences, it was recognised that synergy effects can be achieved if SAIs cooperate on different themes in the field of post education programmes.

## Group work discussions

### Summary of “Theme 1 – The challenge of balancing a theoretical and a practical teaching method”

#### Participants

Aleksandra Szewczyk, Senior Specialist, Poland

Daina Šatkutė-Vinskienė, Chief Specialist, Lithuania

Jens Arild Gunvaldsen, Director General, Norway (facilitator)

John Sweeney, Head of Unit, European Court of Auditors

Jozef Van Ingelgem, Chief Registrar, Belgium

Samuel Holm, Head of Section, Denmark (note taker)

Simeona Zikmundová, Adviser to the President of the SAO, Czech Republic

Theme 1 gave the participants an opportunity to share experiences on how to balance a theoretical and a practical based teaching method.

In order to carry out public sector auditing, the auditor must possess theoretical as well as practical knowledge. This knowledge can either be imparted to the auditor by internal teachers in the SAI or by external teachers from, e.g. universities or other academic institutions engaged in public sector auditing.

Typically, the theoretical teaching provided by external teachers is of a very general nature, because the courses are primarily aimed at private sector auditors. On the other hand, the very general nature of the courses and the focus on private sector auditing may serve as an inspiration to the public sector auditor.

There is a risk that the practical knowledge imparted by external teachers has the same weakness, because it is focused on private sector auditing rather than on public sector auditing.

The strength of the theoretical knowledge imparted to public sector auditors by internal teachers is its focus on the audit tasks performed by SAIs. The weakness of this method can be its narrow scope and the fact that the knowledge imparted is to some extent static. It can also be difficult to recruit employees within the organization with the required teaching skills.

With respect to practical knowledge imparted by internal teachers, it has the advantage that it can be organized as on-the-job-training, mentor-based training or case-based training.

The above-mentioned teaching methods each have their strengths and weaknesses, and it is therefore important to ensure that teaching programmes include a combination of two or more of these methods. For example, the post education programme could be organized into modules allowing the auditor to attend separate modules for either a shorter period of time or parallel with his/her daily work in the SAI. This approach allows the auditor to put his/her theoretical knowledge into practice immediately after or concurrent with the training, which is not possible if the auditor is attending an intensive course stretching over a longer period of time. The mentor-based training can contribute to narrowing down the gap between theoretical and practical knowledge, as the auditor can consult the mentor with questions of a practical nature.

E-learning, in combination with group work sessions with other students, is another approach that ensures that both practical and theoretical knowledge is imparted to the auditor. The e-learning approach allows the auditor to acquire practical on-the-job experience and theoretical knowledge at the same time.

The conclusion of this group work was that it is important to combine the theoretical knowledge base within public sector auditing with the practical knowledge.

The theoretical knowledge base consists of two elements:

- General theory of public sector auditing.
- Specific theoretical knowledge of public sector auditing within the SAI.

The practical knowledge base is established through study and working with real SAI cases and cases developed by academics to illustrate theoretical points.

## **Summary of “Theme 2 – Organizing post education programmes”**

### **Participants**

Alain Bolly, Registrar, Belgium

Anthony C. Mifsud, Auditor General, Malta

Bente Troelsen, Adviser, Denmark (note taker)

Elisabeth Bylund, Audit Director, Sweden

Elitsa Dancheva, Dr., Bulgaria

Felix Röber, Adviser, Norway

Ina Hopman, Policy Officer Training Education, The Netherlands

Lars Friege, Head of Training Unit, Germany

Maria Mavromichalis, Administrative Officer, Cyprus

Romilda Manicolo, Auditor, European Court of Auditors

Sami Vuorinen, Administrative Adviser, Finland

Tõnis Saar, Director of Corporate Services, Estonia (facilitator)

Vivi K. Rasmussen, Auditor, Denmark

Zsofia Molnar, Auditor, Hungary

In group 2, the participants discussed the advantages and disadvantages of relying on A) educational programmes developed and implemented in-house versus B) cooperating with academic institutions or universities. The points made on the two different models for the organization of post education programmes are summarized below.

#### **A) Programmes implemented in-house:**

The advantage of education programmes implemented in-house is that the SAI has full control of the programme and is secured a certain degree of flexibility, as it can easily change the subjects and themes included in the programme. The SAI may also choose to cooperate with a university, but will retain its exclusive right to make the final decisions about the composition/content of the programme. Another advantage of the in-house implemented education programmes is that the SAI has detailed knowledge of the competencies that are in demand within the organization.

The weakness of education programmes organized in-house is that it can be difficult to recruit teachers with the right qualifications or communication skills. The SAI is responsible for all the

resources that are required to implement the programme. It can be a problem that the employees do not sign up for the programmes, that in-house programmes are not taken quite as seriously as external programmes, and the tutors are not duly respected. Finally, the drop-out rate is quite high and the training is not supported by research.

B) Cooperation with academic institutions or universities:

The advantage of a post education programme organized in cooperation with an academic institution or university is that the education is academically up to date and is supported by research, the training is provided by professional teachers, and the venue is outside the SAI office, which minimizes the risk of interruptions from colleagues, etc. The credibility and status that may be associated with a university diploma should also be taken into consideration. Furthermore, post education programmes implemented in cooperation with academic institutions ensures additional competencies from the academic world.

The weakness of post education programmes implemented in cooperation with an academic institution or university is the cost and the fact that the university course may not be sufficiently relevant for the public sector auditor, because it may be too theoretical. The credibility attached to the university diploma is also being questioned; Some employees consider the courses organized by the universities to be too academic and therefore not useful in their everyday work. This perception seems to indicate that when the training programme is organized outside the SAI, the SAI may not have complete control of the programme. Finally, the cost efficiency of organizing post education programmes in cooperation with academic institutions or universities compared to programmes that are being organized in-house, is being questioned.

The main results from this group work can be summarized as follows:

The organization of post education programmes can be implemented either as programmes in-house or in cooperation with an academic institution or a university. The choice of approach depends on the following factors:

- The existence of relevant academic qualifications within the SAI or the academic institution.
- The cost of organizing internal and external theoretical training programmes, respectively.
- The need for external legitimization of the post education programme, which means that the programme must be supported by scientific research.

## Summary of “Theme 3 – Making public sector auditing professional”

### Participants

Annika Flygare, Audit Director, Sweden  
Carmel Deguara, Deputy Auditor General, Malta  
Elisabeth Tûrk, Head of Unit, European Court of Auditors  
Jan Christensen, Managing Director, Denmark  
Kim Klarskov Jeppesen, Associate Professor, Denmark (facilitator)  
Lone Debel, Adviser, Denmark (note taker)  
Marko Männikkö, Chief of Staff, Finland  
Martin Dees, Audit Expert, The Netherlands  
Patricia Taylor, Head of Talent & Development, United Kingdom

This group work gave the participants an opportunity to further discuss the presentation made by Associate Professor, Dr. Kim Klarskov Jeppesen, and to discuss and exchange experiences with respect to the efforts made to professionalize public sector auditing and post education.

Initially, the group discussed education as a prerequisite for the professionalization of public sector auditing. It was pointed out, that the universities develop and teach courses on subjects that are supported by text books and where the relevant teachers are available. It was therefore considered essential to have access to text books on public sector auditing. It was also emphasized that post education must be flexible and clear about the career opportunities that will be open to the students when they have completed the training. It was suggested to support efforts to have a generally recognized text book on public sector auditing published.

Before a generally recognized text book can be published, however, there should be agreement on the syllabus; how is public sector auditing defined? ECA is currently working on a syllabus, but it is not yet fully developed. It was pointed out that in order to move forward, focus should be on what we have in common, and not on the differences. The efforts made within this area of public sector auditing by various organizations like, for instance ECA, the European Commission and INTOSAI should be coordinated. It was also mentioned that the internal auditors are also keen on getting an overview of the common body of knowledge in the field.

The teaching methods applied also need to be developed and e-learning is one among many new approaches. Measuring the effect of education is another important area, where the measuring methods need to be further developed to provide information on, for instance the benefits from specific training in the day-to-day work.

Many countries (among these Finland and Denmark) are struggling with the fact that the market for public sector auditing is too small. It does not have the critical mass required to keep an educational programme alive, and therefore it is important to have a global setting. On the other hand, it is more difficult for SAIs to agree on a common syllabus on education than it is for them to agree on auditing standards, because auditing standards can be formulated very broadly to fit the different mandates of SAIs around the world.

The group also discussed how the quality of the work that was outsourced to private sector auditors could be ensured. There was agreement that it is easier to control the quality of work done within financial audit than work done within performance audit.

In order to ensure that public funds are spent wisely, SAIs need to have credibility. Having a commonly recognized education within public sector audit will enhance credibility.

In summing up the discussion, all the participants agreed to support the idea of developing a common syllabus.

The conclusion of the group work on theme 3 was that developing a common base for a European post education programme within public sector auditing will require focus on the subjects and general elements included in the existing programmes on public sector auditing. Exchanging syllabuses and knowledge on training methods will ensure this focus. Developing text books and teaching materials is another, but much more demanding and costly approach.

## **Summary of “Theme 4 – Structuring a future cooperation on post education in public sector auditing”**

### **Participants**

Christine Rabenschlag, Executive Director, Germany

Edith Goldeband, Director General, Austria

Ewa Miękina, Chief Specialist, Poland

Jannek Jørgensen, Assistant Auditor, Denmark (note taker)

Petra Burai, Auditor, Hungary

Rolf Elm-Larsen, Director, Denmark (facilitator)

Therese Johnsen, Director General, Norway

Zuzana Holoubková, Officer of the Department of International Relations, Czech Republic

The group work “Theme 4 – Structuring a future corporation on post education in public sector auditing” focused on establishing a possible future cooperation between the SAIs on post education in public sector auditing.

The exchange of knowledge and experience within post education in public sector auditing was of great concern to all of the participants in this group, and the discussion evolved around easy ways of sharing knowledge and experiences.

In the short term, making the syllabuses and the curricula of each SAIs’ post education programmes available to other SAIs, and generally increase the transparency of the post education programmes, would be an excellent way in which to enhance the sharing of knowledge between SAIs. Furthermore, it would be fruitful to make the “experts” in post education within public sector auditing more visible and easy to find when there is a need for consultancy.

In the longer term, knowledge-sharing would benefit from the establishment of learning venues where SAIs can exchange experiences about post education within public sector auditing and more specifically exchange methodologies, general case studies to be used in the teaching, and knowledge on how to teach the ISSAIs.

However, this is not an easy task. Records show that some teachers are not interested in making their educational material publicly available, and this poses a fundamental obstacle to the concept of knowledge sharing. Other examples from various federal countries, show that the sharing of

knowledge between public audit institutions (i.e. audit offices on member state level and audit offices on the federal level) can be very difficult, because the audit approaches are different, and well functioning venues for knowledge sharing are missing. What is required is a formal institution, which should provide a setting for the sharing of knowledge and be committed to transparency. Using an already established institution like, for instance the EUROSAI Training Committee would be an effective solution, but it would also at this point of time exclude certain SAIs from the cooperation.

Though there are differences between the post education programmes and differences in the tasks performed by SAIs, the ISSAIs have already created a common platform for the SAIs. The ISSAIs may very well facilitate a more common understanding of public sector auditing and they represent an obvious area where SAIs can share knowledge on how they teach the ISSAIs and how they apply and implement them.

To facilitate a future cooperation, the SAIs should try to map the similarities between their post education programmes and the nature of the qualifications that are required from the public sector auditors in the individual SAIs. This information could serve as a starting point for the future cooperation. The objective is not to create a common standard for a European post education programme. The individual programmes should be respected, and it should be recognized that the differences between the post education programmes are not considered a problem, as the SAIs are learning more from the differences than from the similarities.

The main results from this group work can be summarized as follows:

- The exchange of experience and information within the field of public sector auditing can be done by exchanging, e.g.:
  - Syllabus and curricula
  - Teaching materials
  - Teaching methods
- The establishment of a venue for sharing of knowledge within post education in public sector auditing to attract:
  - Experts
  - Scientist
  - Trainers
- Development of a common concept of public sector auditing and a common knowledge base with the definitions and concepts that need to be incorporated in the education programmes and subsequently imparted to the auditors.

# Annex 1 – Programme

## WEDNESDAY 9 SEPTEMBER 2009

**19.30-21.30**                    **Informal reception at the First Hotel Vesterbro**

## THURSDAY 10 SEPTEMBER 2009

**09.00-09.15**    **Welcome and introduction**

Mr Steen Bernt Jensen, Assistant Auditor General, Rigsrevisionen (Denmark)

**09.15-09.45**    **Rigsrevisionen's survey on post education in the European SAIs**

Ms Lone Debel, Adviser, Rigsrevisionen (Denmark)

**09.45-10.30**    **Master programme for public sector auditors in Austria**

Ms Edith Goldeband, Director General, Der Rechnungshof (Austria)

**10.30-11.00**    **Coffee break**

**11.00-11.45**    **The British post education programme**

Ms Patricia Taylor, Head of Training and Professional Development, National Audit Office (United Kingdom)

**11.45-12.30**    **Danish certification of public sector auditors**

Mr Rolf Elm-Larsen, Director, Rigsrevisionen (Denmark)

**12.30-13.30**    **Lunch**

**13.30-13.45**    **Group photo**

**13.45-14.30**    **The Polish post education programme**

Ms Aleksandra Szewczyk, Senior Specialist in Human Resources Department, Najwyższa Izba Kontroli (Poland)

**14.30-15.15**    **The Finnish post education programme**

Mr Marko Männikkö, Chief of staff, Valtiontalouden Tarkastusvirasto (Finland)

**15.15-15.45**    **Coffee break**

**15.45-16.15**    **Developing a European Public Sector Audit Qualification**

Ms Elisabeth Türk, Training Unit, European Court of Auditors

**16.15-16.30**    **Summing up – end of day 1**

**19.00-**                **Dinner and visit to the Tivoli Gardens**

## **FRIDAY 11 SEPTEMBER 2009**

- 09.00-11.00**    **Professionalization of public sector auditing?**  
Dr. Kim Klarskov Jeppesen, Associate Professor, Copenhagen Business School  
(Denmark)
- 11.00-11.15**    **Break**
- 11.15-12.00**    **Coffee, group work and discussions**
- 12.00-13.00**    **Lunch**
- 13.00-14.15**    **Coffee, group work and discussions (continued)**
- 14.15-14.30**    **Break**
- 14.30-15.00**    **Summing up and end of seminar**

## Annex 2 - Participants

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Kirsten Leth-Nissen	Deputy Auditor General	Rigsrevisionen (Denmark)	kln@rigsrevisionen.dk
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## **Annex 3 – Rigsrevisionen’s Survey on Post Education Programmes in the 18 SAIs participating in the seminar**

### **Contents of Annex 3**

Summary	17
SAIs with Post Education Programmes	19
Implementation of Post Education Programmes	20
Target Group and Benefits of Post Education Programmes	20
Qualitative Similarities and Differences between Post Education Programmes	22
Examination	23
Presentation of the Individual Post Education Programmes	24
Austria: Der Rechnungshof	24
Belgium: Court of Audit	24
Bulgaria: Bulgarian National Audit Office	25
Cyprus: Audit Office of the Republic of Cyprus	25
Czech Republic: Nejvyšší Kontrolní Úřad	26
Denmark: Rigsrevisionen	26
Estonia: Riigikontroll	27
Finland: Valtiontalouden Tarkastusvirasto	27
Germany: Bundesrechnungshof	28
Hungary: Állami Számvevőszék	29
Lithuania: Valstybės Kontrolė	29
Malta: National Audit Office	30
The Netherlands: Algemene Rekenkamer	30
Norway: Riksrevisjonen	31
Poland: Najwyższa Izba Kontroli	32
Slovak Republic: Najvyšší Kontrolný Úrad Slovenskej Republiky	33
Sweden: Rigsrevisionen	33
United Kingdom: National Audit Office	35

## Summary of Rigsrevisionen's Survey on Post Education Programmes

This section presents a summary of the key comparative findings from the survey on post education programmes in the 18 SAIs participating in the seminar. The majority of the SAIs participating in the seminar are running post education programmes, and some of the participants are in the process of/or considering establishing a programme.

Overall, it can be concluded that there are many similarities between the post education programmes. A significant similarity is the fact that all the programmes include the subjects: "*Public sector auditing*", "*Public sector accounting and budgeting*" and "*General audit theory (auditing)*". Eleven of the programmes also include the subjects of "*Public sector law*" and "*IT-auditing and IT-governance*", and these five subjects are therefore considered to be the core elements of the programmes.

Most of the programmes are aimed at new auditors in training, but some programmes are also focused on auditors wishing to upgrade their career opportunities in the organisation. Most programmes have more than one target group, and a few SAIs have more than one programme, like for example one programme aimed at auditors in the financial audit section and another programme aimed at auditors in the performance audit section.

The SAIs are divided when it comes to requiring auditors to complete the programme in order to become permanent members of staff. Five of twelve SAIs require auditors to complete the programme in order to become permanent members of staff and two SAIs require auditors to complete the programme in order to become managers.

The programmes vary in duration from 64 hours to 60 months. The average duration of the programmes is 29 months. Also the entry requirements, whether there is a final examination and whether the programmes are implemented by internal staff or external partners vary from one SAI to the next.

Some programmes are aimed at the SAIs' in-house staff whereas others are open to auditors from outside the organisation. This subject will be on the agenda for discussion during the group work on day 2 of the seminar.

Finally, we have noted that all the programmes include some degree of practice-based education or a requirement to complete a period of practice in the field of public sector audit. In the Danish experience, it can be quite challenging combining theoretically based education and practice-based education due to the lack of literature with practical examples on auditing the public sector. Evaluating the quality of practice periods can also be quite challenging, and these subjects are therefore considered to be of interest to the participants in the seminar.

The version of this survey was finished in October 2009.

## SAIs with Post Education Programmes

Twelve of the eighteen SAIs participating in the seminar have a post education programme. The six SAIs without post education programmes are either considering or already in the process of establishing a post education programme.

Figure 1 – SAIs with a Post Education Programme

SAIs with a post education programme	SAIs in the process of establishing a post education programme	SAIs considering to establish a post education programme
Austria	Estonia	Belgium
Bulgaria		Cyprus
Czech Republic		Hungary
Denmark		Malta
Finland		Slovak Republic
Germany		
Lithuania		
The Netherlands		
Norway		
Poland		
Sweden		
United Kingdom		

The training committee of the European Organization of Supreme Audit Institutions (EUROSAI) did a similar study in 2006. At that time, eleven of the eighteen SAIs in question had a programme. The main difference between the two studies is that the SAIs of Bulgaria and Lithuania have established new programmes since 2006, whereas the State Audit Office of Hungary has folded its post education programme. The State Audit Office of Hungary is currently considering establishing a new programme.

The average duration of the post education programmes is 29 months, with a minimum duration of 64 hours and a maximum of 60 months. The relatively big differences in duration of the programmes are primarily related to the different requirements to practical experience in the field and the requirements to take a final exam. However, most of the programmes stretch over 18 and 36 months.

Compared to EUROSAI's study from 2006, the programmes now take longer to complete, as the average duration of a post education programme has been extended from 24 months to 29 months.

## Implementation of Post Education Programmes

The SAIs' implementation of the post education programmes falls into three categories:

- SAIs using in-house teachers to implement the post education programme.
- SAIs implementing the post education programme in cooperation with external teachers/or partners.
- SAIs using external partners to implement the post education programme.

The method of implementation can be determined by the SAIs' success in locating internal or external qualified teachers, and differences in the SAIs' strategic approach to the programmes. Figure 2 shows the distribution of SAIs in the three categories.

*Figure 2 – Implementation of Post Education Programmes*

Mainly in-house	In cooperation with external partners	Mainly by external partners
Germany	Denmark	Austria
Lithuania	Sweden	Bulgaria
Norway		Czech Republic
The Netherlands		Finland
Poland		United Kingdom

## Target Group and Benefits of Post Education Programmes

Many SAIs are running more than one post education programme aimed at different target groups. Six of the SAIs are targeting their programmes at all auditors and at new auditors in training. In total ten of the SAIs have new auditors in training as their target group. Five of them require new auditors to complete the post education programme if they want to become permanent members of staff. This requirement applies to new auditors in the SAIs of Austria, the United Kingdom (financial audit section), Poland, Sweden (financial audit section) and Germany.

As will appear from figure 3, a group of four SAIs has a programme aimed at employees, who wish to advance their career. Only two SAIs (Poland and Germany) require auditors to complete a post education programme in order to become managers. One SAI (Germany) is also offering special training courses to managing auditors.

**Figure 3 - Internal Target Groups of Post Education Programmes**

All auditors in the SAI	New auditors (in training)	Auditors wishing to advance
Denmark	Austria	Bulgaria
Finland	Denmark	Czech Republic
Lithuania	Czech Republic	Finland
The Netherlands	Germany	Germany
Poland	Lithuania	
Sweden	The Netherlands	
	Norway	
	Poland	
	Sweden	
	United Kingdom	

Please note that many SAIs are listed more than once, because their programmes are directed at more than one target groups.

The SAIs all agree that having post education programmes raises staff's competence level. The SAIs of Austria, Bulgaria, Finland, Poland, Sweden and the United Kingdom also use the programmes to ensure that staff has qualifications that are recognised also outside the organisation. Finally, some of the SAIs (Bulgaria, Germany, the Netherlands, Poland, Sweden and the United Kingdom) also use their programmes to attract job candidates.

Half of the SAIs target their programmes at in-house staff only, while the other half is inviting participants from outside the SAI to join the programmes. Naturally, the same entry requirements apply to outside participants as to the in-house participants. In many cases, this means that they must have a master degree. The programmes offered in Denmark and the United Kingdom are open to all auditors working with public sector auditing. (In the United Kingdom, however, it is also a requirement that the auditor is employed and has a training contract with an Approved Training Office). The Austrian Court of Audit has invited internal auditors in the public sector and auditors from other public organizations to join their training programme. The programme offered by the Polish SAI is open to internal auditors in the public sector. The SAI of Bulgaria has invited auditors from other organizations working with the public sector and private audit firms, while the SAI of Germany has invited auditors from other organizations working with the public sector. The SAI of Germany has also, in a few exceptional cases, invited staff from other federal authorities. However, when the programme is run by an external partner, the SAI may not always have any influence on the composition of the participants.

**Figure 4 - External target groups of post education programmes**

No external participants	Internal public auditors	Auditors from other public organizations	Auditors from private audit firms
Czech Republic	Austria	Austria	Bulgaria
Finland	Denmark	Bulgaria	Denmark
Lithuania	Poland	Denmark	United Kingdom
Norway	United Kingdom	Germany	
Sweden		The Netherlands	
		Poland	
		United Kingdom	

Please note that many SAIs are listed more than once, because their programmes are directed at more than one target groups.

## Qualitative Similarities and Differences between Post Education Programmes

When comparing the subjects included in the post education programmes, it is striking that all the SAIs in the study have included the following three subjects: “*Public sector auditing*”, “*Public sector accounting and budgeting*” and “*General audit theory (auditing)*” in their programmes. Eleven of twelve SAIs have also included the subjects of “*Public sector law*” and “*IT-auditing and IT-governance*”. These subjects are therefore considered to be the core elements of the post education programmes.

The following most frequently taught subjects are included in two-thirds of the programmes: “*Public sector economics*” and “*Public sector administration (public administration)*”. Subjects like “*Evaluation theory*”, “*Social science methodology*” and “*General management*” are included in five to seven programmes. Some SAIs also offer courses in “*Taxation*”, “*Human resource issues*”, “*Business strategy*” and “*Statistics*”.

Figure 5 - Subjects Included in the 12 Programmes

Subject	Number of programmes
Public sector auditing	12
Public sector accounting and budgeting	12
General audit theory (auditing)	12
Public sector law	11
IT-auditing and IT-governance	11
Public sector administration (public administration)	9
Public sector economics	8
Evaluation theory	7
Social science methodology	6
General management	5
Taxation	2
Human resource issues	1
Business strategy	1
Assurance	1
Management Information and Ethics	1
Statistics	1
Interviewing techniques	1
Effective writing	1
Integrity	1
International standards	1
Influencing	1
European Union	1
Public private sector	1

The educational level of the programmes is mainly post graduate, but not all programmes are formally linked to an educational system. Nine of twelve programmes require students to hold an academic degree to enter the programme and that contributes to setting the educational level.

Figure 6 - Entry Requirements

Academic degree	No entry requirement
Austria ( <i>any university degree</i> )	Finland
Bulgaria ( <i>master degree in economy or law</i> )	Lithuania
Czech Republic ( <i>any master degree</i> )	Norway
Denmark ( <i>any master degree</i> )	
Germany ( <i>any academic degree</i> )	
The Netherlands ( <i>university or higher vocational education</i> )	
Poland ( <i>any master degree</i> )	
Sweden ( <i>any academic degree</i> )	
UK ( <i>any bachelor degree</i> )	

It is also worth noticing that almost all the responding SAIs have chosen a combination of theoretically based teaching and practice-based teaching. This may be considered a logical consequence of the fact that the post education is conducted simultaneously with the practical work in the SAIs.

## Examination

About half of the programmes are completed with a final examination. The SAIs in figure 7 all give candidates completing the programme a formal title.

Figure 7- Formal Titles

Master	Certification
Austria ( <i>Master of Business Administration (MBA)</i> )	Denmark ( <i>Certified Public Sector Auditor</i> )
Bulgaria	Finland ( <i>Public Administration Auditor</i> )
	Poland
	Sweden ( <i>Certified in Financial Audit</i> )
	United Kingdom ( <i>Chartered accountant</i> )

## Presentation of the Individual Post Education Programmes

### Austria: Der Rechnungshof

The post education programme of Der Rechnungshof (the Austrian Court of Audit) was established in 2006 and is aimed at new auditors in training. The duration of the programme is 24 months. When an employee has completed the post education programme, he or she obtains a *Master degree in Business Administration (MBA)*.

In order to be admitted to the post education programme the employees must hold a university degree or possess several years of relevant work experience. The programme was established to raise the competence level of staff and ensure that their qualifications are being recognized outside the organisation

The programme is designed in cooperation with the *Vienna University of Economics and Business Administration* and the *Austrian Court of Audit* and the programme is mainly implemented by the former. The employees attend the programme both within and outside office hours.

The educational level of the programme is postgraduate. Teaching takes place in sections spread over the 24 months and is combined with hands-on experience, i.e. a combination of theoretical and practice-based teaching. The orientation of the programme is international. The last six months are reserved for writing a master thesis. The programme consists of the subjects listed in figure 8 below.

Figure 8 - Subjects covered by the Post Education Programme of the Austrian Court of Audit

Subjects
Public sector economics
Public sector auditing
Public sector law
Public sector accounting and budgeting
Public sector administration (public administration)
General audit theory (auditing)
General management
Evaluation theory
IT-auditing and IT-governance
Social science methodology

### Belgium: Court of Audit

For the time being, the Court of Audit of Belgium has no post education programme, but it is being considered to establish one.

### **Bulgaria: Bulgarian National Audit Office**

The post education programme of the Bulgarian National Audit Office is aimed at auditors who want to advance their carrier. The duration of the programme is 18 months. When an employee has completed the programme and passed the final written examination, he or she obtains a master degree in auditing.

In order to be admitted to the post education programme, the employees must hold a master degree in economy or law. The programme was established to raise the competence level of staff, ensure that their qualifications are recognized outside the organisation and to attract job candidates.

The programme is mainly implemented by an external partner, and the employees attend the programme mainly during working hours.

The educational level of the programme is postgraduate and teaching is based on a combination of theory and practice. The post education programme includes the subjects listed in figure 9 below.

*Figure 9 - Subjects covered by the Post Education Programme of the Bulgarian National Audit Office*

Subjects
Public sector economics
Public sector auditing
Public sector law
Public sector accounting and budgeting
Public sector administration (public administration)
General audit theory (auditing)
Evaluation theory
IT-auditing and IT-governance

The subjects are taught on the basis of a combination of ISAs issued by IFAC, ISSAIs issued by INTOSAI and national standards.

### **Cyprus: Audit Office of the Republic of Cyprus**

For the time being, the Audit Office of the Republic of Cyprus has no post education programme, but it is being considered to establish one. Although the Audit Office of the Republic of Cyprus does not provide a post education programme enhancing specific qualifications, other programmes (in-house and external) are made available to the staff every year. The purpose of the programmes is to enhance staff's knowledge of/and qualifications within public sector auditing.

In-house post education programmes are developed on a yearly basis based on the SAI's special needs. The programmes directed at newly employed staff are repeated according to requirement. Other programmes are dealing mainly with developments in Auditing Standards and International Financial Reporting Standards as well as matters concerning IT-auditing. The staff of the Audit Office of the Republic of Cyprus may also attend external post education programmes on EU matters.

### **Czech Republic: Nejvyšší Kontrolní Úřad**

The post education programme of Nejvyšší Kontrolní Úřad (the Supreme Audit Office of the Czech Republic) was established in 1993. It is aimed at new auditors in training and auditors wishing to advance their career. On average, the duration of the post education programme is 18 months. Employees are required to pass a final written test and oral exam to complete the programme. Employees completing the programme are not given any title.

The entry requirement is a master degree. The programme was established to raise the competence level of staff and is mainly implemented by external partners i.e. professors and relevant experts from, for instance the Chamber of Auditors of the Czech Republic, the Institute of Internal Auditors and the Institute of the Union of Accountants. The employees attend the post education programme mainly during working hours.

The educational level of the programme is postgraduate, and tutoring is theoretical and practice-based. The programme includes the subjects listed in figure 10.

*Figure 10 - Subjects covered by the Programme of the Supreme Audit Office of the Czech Republic*

Subjects
Public sector economics
Public sector auditing
Public sector law
Public sector accounting and budgeting
General audit theory (auditing)

Teaching is based on the ISAs issued by IFAC, ISSAIs issued by INTOSAI and national standards.

The Supreme Audit Office of the Czech Republic is currently developing a new post education programme.

### **Denmark: Rigsrevisionen**

The post education programme of Rigsrevisionen (the National Audit Office of Denmark) was established in 2005. It is aimed at all auditors in the financial audit sections of the organisation and it takes between 36 and 48 months to complete the programme. After having passed the final written and oral exams, the auditor will be given the title: *Certified Public Sector Auditor*.

The requirement for admission to the programme is a master degree. Initially, a temporary transitional arrangement gave experienced employees with less formal training an opportunity to join the programme after having passed a course in “methodology and theory of science”. The programme has been established to raise the competence level of staff.

The programme is implemented by the *Association for Public Sector Auditing Certification*: Some of the programme’s subjects are offered by universities and some by the Rigsrevisionen. The final examination is organised and implemented by the *Association for Public Sector Auditing Certification*. The members of the *Association* are – besides Rigsrevisionen, various internal state audit organizations and auditors of municipalities. The employees attend the post education programme within and outside working hours.

The educational level of the programme is postgraduate, and is both theoretically based and practice-based, as participants are required to complete 3 years of relevant work experience within the field of public sector auditing to be allowed to take the final test and pass the programme. The programme includes the subjects listed in figure 11.

*Figure 11 - Subjects covered by the Financial Audit Post Education Programme of Rigsrevisionen*

Subject
Public sector economics
Public sector auditing
Public sector law
Public sector accounting and budgeting
Public sector administration (public administration)
General audit theory (auditing)
IT-auditing and IT-governance

National auditing standards and ISSAIs issued by INTOSAI provide the basis for the teaching.

Rigsrevisionen has also tailor-made a post education programme for auditors in the performance audit section. It has no entry requirements and is not completed with a final examination. The programme includes the subjects listed in figure 12 below.

*Figure 12 - Subjects covered by the Performance Audit Programme of Rigsrevisionen*

Subject
Communication
Project management
National management
Public sector auditing

### **Estonia: Riigikontroll**

For the time being, Riigikontroll (the National Audit Office of Estonia) has no post education programme, but is in the process of developing a post education programme.

### **Finland: Valtionalouden Tarkastusvirasto**

The post education programme of Valtionalouden Tarkastusvirasto (the National Audit Office of Finland) is aimed at all auditors in the organization and auditors wishing to advance their career. Usually, it takes the participants 24-36 months to complete the programme, but in principle it can be completed within 12 months. When an employee has completed the post education programme, he or she becomes a certified *Public Administration Auditor*. The programme is both theory-based and practice-based, and it includes the subjects listed in figure 13.

The post education programme has been established to raise the competence level of staff and ensure that their qualifications are recognized also outside the organisation.

The programme is mainly implemented by an external partner, *The University of Tampere*, and the employees attend the post education programme both within and outside office hours. The

National Audit Office of Finland is supplementing the above post education programme with tailor-made in-house lessons aimed at new auditors in training.

*Figure 13 - Subjects covered by the Post Education Programme of the National Audit Office of Finland*

Subjects
Public sector economics
Public sector auditing
Public sector law
Public sector accounting and budgeting
General audit theory (auditing)
IT-auditing and IT-governance

### **Germany: Bundesrechnungshof**

The present post education programme of Bundesrechnungshof (the German SAI) was established in 2000 and is currently being expanded and reorganised. It is aimed at new auditors in training and executive staff applying for specialised and function-related training. The programme is mandatory for auditors seeking career advancement. The programme is divided into different levels: initial training is implemented over a period of 12 months. Individual in-service training is customized to the individual staff member's personal development plan and is ongoing. Furthermore, the German SAI is offering special training courses for executive employees and employees who are up for promotion. Participants in the post education programme do not obtain an academic degree, but will receive a certificate documenting that they have completed the course.

To be employed as an auditor by the German SAI, you must hold an academic degree from a university/university of applied sciences, and therefore all candidates that are eligible for the post education programme have an academic degree. The programme has been established to raise the competence level of staff and attract job candidates. Employees are required to complete the programme in order to become permanent members of staff and apply for management positions.

The programme is mainly implemented in-house by staff of the German SAI. External partners are relied on, when staff of the SAI is not available or does not possess the knowledge or skills required. The external partners are a combination of private enterprises, training institutions of the federal states (Länder) and federal training institutions such as the Federal Academy of Public Administrations. Staff is attending the programme mainly during office hours.

The educational level of the post education programme is postgraduate, and tutoring is both theoretically based and practice-based. The programme includes the subjects listed in figure 14.

Figure 14 - Subjects covered by the Post Education Programme of the German SAI

Subjects
Public sector economics
Public sector auditing
Public sector law
Public sector accounting and budgeting
Public sector administration (public administration)
General audit theory (auditing)
General management
Evaluation theory
IT-auditing and IT-governance
Social science methodology

The subjects are taught on the basis of national auditing standards that are in compliance with the international standards issued by IFAC (ISAs) and INTOSAI (ISSAIs).

#### **Hungary: Állami Számvevőszék**

For the time being, Állami Számvevőszék (the State Audit Office of Hungary) has no post education programme, but it is being considered to establish one.

#### **Lithuania: Valstybės Kontrolė**

The post education programme of Valstybės Kontrolė (the National Audit Office of Lithuania) was established in 2003. Undergoing professional training is compulsory for all auditors working for the Lithuanian SAI, and the education programme is consequently aimed at all auditors in the organisation as well as auditors in training. The duration of the programme is 32 hours of initial training and 32 hours of professional training. When an employee has completed the post education programme and passed four written tests, he or she will get a certificate documenting completion of the programme. The National Audit Office of Lithuania is planning to introduce a public auditor certification scheme in the future.

There are no entry requirements to the programme which has been established in order to raise the competence level of staff.

The post education programme is mainly implemented by in-house teachers, and the employees attend the programme mainly during working hours. Teaching is practice-based. The subjects taught during the programme will appear from figure 15 below.

*Figure 15 - Subjects covered by the Post Education Programme of the National Audit Office of Lithuania*

Subjects
Public sector auditing
Public sector accounting and budgeting
General audit theory (auditing)
Evaluation theory
IT-auditing & IT-governance
Social science methodology

The subjects are taught on the basis of the Lithuanian “Public Auditing Requirements” which are designed in compliance with the “Law of the State Control”, “the Law on Local Self-Government”, ISSAIs issued by INTOSAI as well as national audit standards established by the Lithuanian Chamber of Auditors.

#### **Malta: National Audit Office**

For the time being the National Audit Office has no post education programme, but it is being considered to establish one.

#### **The Netherlands: Algemene Rekenkamer**

The post education programme of Algemene Rekenkamer (The Netherlands Court of Audit) was established in the early eighties, but has been continuously refined in response to new developments and insights. It is aimed at all auditors in the SAI as well as employees performing staff and supporting 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'. It takes 32 days to complete this programme. These 32 days are spread over a two year period: 17 days of education in the first year and 15 days in the second. Completion of the programme does not imply obtainment of a title. Employees are not formally required to complete the programme in order to become permanent members of staff. Completion is, however, common practice.

Besides this learning circle, there is a rich variety of trainings and 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 ad hoc. In addition to the in-house trainings, employees may choose to attend trainings and seminars organised by external training organisations. Decisions on the appropriate quantity and contents of trainings for every individual employee are a joint matter of the employee involved, his or her superior and the professional education department.

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

The employees attend the programme mainly during office hours.

The educational level of the programme depends on the character of the subjects taught. Teaching is both theoretical and practice-based. The programme includes the subjects listed in figure 16.

*Figure 16 - Subjects covered by the Post Education Programme of the Court of Audit of the Netherlands*

Subject
Public sector auditing
Public sector law
Public sector accounting and budgeting
Public sector administration (public administration)
General audit theory (auditing)
IT-auditing and IT-governance
Interviewing techniques
Effective writing
Integrity
International standards
Influencing
European Union
Public private sector
Statistics

### **Norway: Riksrevisjonen**

The post education programme of Riksrevisjonen (the Office of the Auditor General of Norway) has been running for approximately five years and is aimed at new auditors in training.

The post education programme was established to provide new auditors with basic skills enabling them to perform their tasks, and to create a common framework for cooperation between the different sections of the organisation.

The programme is mainly implemented by in-house teachers, and the employees attend the programme mainly during office hours.

The educational level is not formally linked to a system of academic degrees and the teaching of the post education programme is both theoretically based and practice-based. The programme includes the subjects listed in figure 17 below.

Figure 17 - Subjects covered by the Post Education Programme of the Office of the Auditor General of Norway

Subject
Public sector auditing
Public sector law
Public sector accounting and budgeting
Public sector administration (public administration)
General audit theory (auditing)
General management
IT-auditing and IT-governance
Social science methodology

The subjects are taught on the basis of ISSAIs issued by INTOSAI and national standards on auditing.

The National Audit Office of Norway is considering establishing a new post education programme in the near future.

#### **Poland: Najwyższa Izba Kontroli**

The present post education programme of Najwyższa Izba Kontroli (the Supreme Chamber of Control of Poland) was established in 1996 and was thoroughly reviewed in 2002. The programme is aimed at all auditors in the organisation and new auditors in training. The duration of the programme is 12 months. When an employee has completed the programme and passed an oral and written test, he or she becomes certified and gets a certificate documenting “Completion of the Professional Training for Auditors”.

As a minimum, employees wanting to attend the post education programme must hold a master degree. The programme was established in order to raise the competence level of staff, attract job candidates and ensure that staff’s qualifications are recognised also outside the organisation. The programme must be completed in order to become a permanent member of staff and in order to become a manager.

The post education programme is mainly implemented by in-house teachers, and the employees attend the programme mainly during working hours.

The educational level of the programme is postgraduate, and teaching is theoretically based and practice- based. The programme includes the subjects listed in figure 18.

Figure 18 - Subjects covered by the Post Education Programme of the Polish Supreme Chamber of Control

Subject
Public sector economics
Public sector auditing
Public sector law
Public sector accounting and budgeting
Public sector administration (public administration)
General audit theory (auditing)
General management
Evaluation theory
IT-auditing and IT-governance
Social science methodology

The subjects are taught on the basis of ISAs issued by IFAC, ISSAIs issued by INTOSAI as well as national standards on auditing.

#### **Slovak Republic: Najvyšší Kontrolný Úrad Slovenskej Republiky**

For the time being, Najvyšší Kontrolný Úrad Slovenskej Republiky (the Supreme Audit Office of the Slovak Republic) has no post education programme, but it is being considered to establish one.

#### **Sweden: Riksrevisionen**

Riksrevisionen (the National Audit Office of Sweden) has two separate post education programmes. The current programme for performance audit was established in 2005 and the programme for financial audit was established in 1996. Both programmes are aimed at all auditors in the organisation and new auditors in training. The post education programme in financial audit has an average duration of 60 months and the programme in performance audit has an average duration of 36 months. When an employee has completed the programme in financial audit and passed two exams, he or she is *certified as a Financial Auditor*. When an employee has completed the programme in performance audit, he or she does not obtain a title.

In order to be admitted to the post education programmes the employees must hold an academic degree. The programmes are established in order to raise the competence level of staff, attract job candidates and ensure that staff's qualifications are recognized also outside the organisation.

To assure the quality of audit competencies, employees attending the post education programme in financial audit have to pass two compulsory tests. The tests are held annually in cooperation with *the Swedish Supervisory Board of Public Accountants*. The tests are influenced by the tests you need to take to become a chartered accountant, but are complemented with questions of specific relevance to public sector audit.

There are no such tests in the performance audit post education programme. The effect of the training is reflected in the quality of the performance audit reports. The performance audit reports go through at least three quality assurance checks before publication. That process will reveal the effect of the training, if any.

The post education programmes are implemented in cooperation with external partners. The National Audit Office of Sweden is using both experienced auditors from the organisation as teachers and tutors outside the organisation, like for instance the KPMG and the universities of Stockholm, Gothenburg and Lund. The employees attend the programmes mainly during working hours.

The teaching of the post education programmes is both theoretically based and practice-based. The programmes are divided into different levels and include the subjects listed in figure 19 and 20.

*Figure 19 - Subjects covered by the Financial Audit Post Education Programme of the National Audit Office of Sweden*

Subject
Public sector economics
Public sector auditing
Public sector law
Public sector accounting and budgeting
Public sector administration (public administration)
General audit theory (auditing)
IT-auditing and IT-governance
Taxation and Human resource issues

*Figure 20 - Subjects covered by the Performance Audit Post Education Programme of the National Audit Office of Sweden*

Subject
Public sector administration (public administration)
Evaluation theory
Social science methodology
Project management
Communication
National financial management

The subjects are taught on the basis of international standards issued by IFAC (ISAs) and INTOSAI (ISSAIs).

### United Kingdom: National Audit Office

The post education programme of the National Audit Office was established in 1991. It is aimed at new auditors in training and takes 36 months to complete. When an employee has completed the programme and passed three exams, he or she obtains the title of *Chartered Accountant*.

In order to be admitted to the programme, the employee must hold a university degree. The programme has been established in order to raise the competence level of staff, attract job candidates and ensure that staff's qualifications are recognized outside the organisation also. The programme must be completed in order to become a permanent member of staff in financial audit as financial auditors must hold an externally recognised accountancy degree in order to be licensed to carry out financial audit. Employees in the section of performance audit do not need this degree.

The post education programme is mainly implemented by an external partner: *The Institute of Chartered Accountants in England and Wales* that is organising the syllabus and the exams. The employees are thus tutored at an external college (currently *BPP Professional Education*), but the National Audit Office supplements the college programme with internal courses in order to instruct trainees in the methods and practices specific to the National Audit Office. The employees attend the programme during working hours, but are expected to study in their spare time too.

The educational level of the programme is postgraduate, and it is both theoretical and practical, as it is a requirement to complete 450 days of relevant work experience in order to be admitted to the relevant accountancy institute. The post education programme includes of the subjects listed in figure 21.

*Figure 21 Subjects covered by the Post Education Programme of the National Audit Office*

Subject
Public sector auditing
Public sector law
Public sector accounting and budgeting
General audit theory (auditing)
General management
Evaluation theory
IT-auditing & IT-governance
Taxation
Business strategy
Assurance
Management Information and Ethics

The subjects are taught on the basis of a combination of international and national standards. In practice the National Audit Office primarily uses the ISAs issued by IFAC. The Auditing Practices Board in the United Kingdom makes some amendments for legislative issues and issues the standards as ISAs for the United Kingdom and Ireland.

## Annex 4 - Post Education Questionnaire

### Question 1. Introduction

This questionnaire is dealing with the current status of post education programmes in European SAI's.

It is drawn up by Rigsrevisionen, and the results of the questionnaire will be presented at the seminar in

Copenhagen, 9 - 11 September 2009. The results will provide the basis for the seminar discussions. By

post education we mean training programmes that a SAI has established in order to give the employees

better qualifications within public sector audit. It can either be an in-house programme or a programme that is conducted with external partners (universities etc.). The training programme that we have in Rigsrevisionen is concluded with a final examination graduate the title; certified public sector auditor. But our training programme is just one among many different types of programmes. If you have more than one training programme, please complete as many questionnaires as you need. If you

have any questions, please do not hesitate to call Lone Debel, adviser on +45 33 92 84 68.

### Question 2. Contact information

Name of Supreme Audit Institution (SAI)

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Country

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First name of respondent

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Last name of respondent

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Position

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Section

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Direct telephone number

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E-mail address

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Question 3. Is your SAI planning to participate in the seminar on post education and certification in public sector auditing in Copenhagen, 9 - 11 September 2009?

Only one answer

Yes

No

Don't know

Question 4 . Does your SAI have a post education programme in the field of public sector auditing?

Only one answer

- Yes
- No (Go to question 20)

Question 5 . When was the current post education programme first offered to staff? (If you don't know, please continue to the next question)

Year

Additional comments

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Question 6 . Who is in the target group for the post education programme?

Multiple answers

- All auditors in your organization
- New auditors (in training)
- Auditors who want to advance their career (a requirement to advance)
- Managing auditors
- Don't know
- Other, please specify \_\_\_\_\_

Question 7 . What are the entry requirements for the post education programme?

Formal education (e.g. master), please specify

Position, please specify

Number of years in training, please specify

Other, please specify

The are no entry requirements, please write "none"

Additional comments

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Question 8 . What is the educational level of the post education programme?

Only one answer

- Postgraduate
- Undergraduate
- Don't know
- Other, please specify \_\_\_\_\_

Question 9 . Which (academic) grade will the student obtain when he/she has completed the post education programme?

Only one answer

- Master
- Bachelor
- Certification
- Don't know
- Other, please specify \_\_\_\_\_

Question 10 . Is having completed the post education programme in public sector auditing a requirement to become a permanent member of your SAI and/or apply for a management position?

Multiple answers

- Yes, to become a permanent staff member of SAI
- Yes, to apply for a management position in SAI
- No
- Don't know
- Other, please specify \_\_\_\_\_

Question 11 . What are the primary benefits of a post education programme in public sector auditing for your SAI and for the individual staff member?

Multiple answers

- Raises the competence level of staff
- Ensures externally recognized qualification
- Attracts job candidates
- Don't know
- Other, please specify \_\_\_\_\_

Question 12 . How is the post education programme organized?

Only one answer

- Theoretically based teaching
- Practice-based teaching
- A combination
- Additional comments \_\_\_\_\_

Question 13 . What areas of public sector auditing are covered by the post education programme? And please indicate the number of European Credit Transfer points (ECTS points) related to each subject which you tick

Only 2 answers on each line Is this subject area included in the post education programme. Please indicate the number of European Credit Transfer points (ECTS points) related to each subject which you have ticked. Explanation: 60 ECTS points per academic year (1924 hours of study), 30 ECTS points per semester (962 hours of study) and 20 ECTS points per trimester (941 hours of study).

	Yes	No	Don't know	The area is not included	Less than 10 ECTS	11 – 20 ECTS	21 – 30 ECTS	31 – 40 ECTS	41 – 50 ECTS	51 – 60 ECTS	More than 60 ECTS
Public sector economics											
Public sector auditing											
Public sector law											
Public sector accounting and budgeting											
Public sector administration (Public administration)											
General audit theory (Auditing)											
General management											
Evaluation theory											
IT-auditing & IT-governance											
Social science methodology											

Other, please specify

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Question 14 . Is your post education programme implemented by in-house teachers or by external teachers/scientists/consultants?

Only one answer

- Mainly in-house  
 In cooperation with external partners  
 Mainly implemented by external partner  
 Don't know  
 Other, please specify \_\_\_\_\_

Question 15 . How long does it - on average - take to complete the post education programme? (If you don't know please continue to the next question)

Months

Additional comments

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Question 16 . Is the post education programme conducted during working hours or in staff's spare time?

Only one answer

- Mainly during working hours
- Mainly in staff's spare time
- A combination
- Don't know
- Other, please specify \_\_\_\_\_

Question 17 . Are participants outside the SAI invited to attend the post education programme?

Multiple answers

- Auditors from internal audit organizations in the public sector (e.g. internal auditors, auditors of municipalities, local communities, counties)
- Auditors from other organizations working with the public sector
- Private audit firms
- No
- Don't know
- Other auditors, please specify

\_\_\_\_\_

Question 18 . Additional comments to the establishment of a post education programme within public sector auditing

Write your comments below

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Question 19 . In your opinion, which of the following topics should then be addressed during the seminar?

Multiple answers

- General introduction to different post education programmes, presented by the participants in the seminar.
- Discussion on how to organize a post education programme: Practice-based or theoretically based education?
- Cooperation with external partners, i.e. private sector auditors.
- Ideas for future cooperation between SAIs. Establishment of a development forum.
- How to make public sector auditing professional.
- Other suggestions, please specify

\_\_\_\_\_

Question 20 . Is your SAI planning to establish a post education programme in public sector auditing, in the near future?

Only one answer

- No, we are not interested in an education programme
- It is being considered
- Yes, we are in the process of developing an education programme

Question 21 . You have now completed the questionnaire - thank you!