Learning Strategy
for the
Internal Audit Community

Centre of Excellence for Internal Audit
Community Development

Treasury Board Secretariat

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Learning Strategy for the Internal Audit (IA) Community
Centre of Excellence for Internal Audit (CEIA), Community Development

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1 Executive Summary

Historically, internal audit (IA) in the federal government focused primarily on reporting of identified problems and providing recommendations for remedial action. In April 2001, Treasury Board of Canada Secretariat (TBS) issued a revised Policy on IA that *repositions* the function as "a provider of assurance services to departmental senior management." According to the policy, "assurances provided by the internal auditor, through audit engagements, provide management confidence on the soundness of management processes within the organization. They will also guide management in determining where the organization is most exposed to risk, and what remedial actions are available and appropriate." Inter alia, the policy mandates TBS through its Centre of Excellence for Internal Audit (CEIA) "to develop a human resource (HR) strategy for the internal audit community to support departments in implementing this policy." As part of this responsibility, CEIA's Community Development section has produced the Learning Strategy for the Internal Audit Community.

The Learning Strategy for the IA Community aims to help new and existing IA community members meet the mandate defined in the new policy by developing the competencies required to complement their existing professional skills, qualifications, and experience. Furthermore, the Strategy seeks to elicit the senior management commitment that is needed to sustain professional learning.

The Learning Strategy comprises a learning attributes analysis, strategic objectives to address these attributes, a set of actions to realize the strategic objectives, and an implementation plan that prioritizes these actions into the short (next 6 months) and medium term (6 to 24 months).

The attributes analysis is based on data, information, and findings from three sources: the revised IA policy; a recent survey of the community and the resulting Demographic Profiles and Competency Profile for Internal Audit Professionals in the Federal Public Service; and the scope of learning services provided to the community today. The strategic objectives were derived from this analysis, in conjunction with input from the Learning Steering Committee[1] and Heads of Audit at various departments and agencies on the learning needs of the community. (For simplicity, this document will use "department" to signify both department and agency.) To realize each strategy objective, and address the attributes, a set of actions directed to CEIA was identified and validated by the Steering Committee.

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[1]   Learning Steering Committee Members: Alain Larivière, Director, Review Directorate, Fisheries and Oceans Canada; Keijo Liitela, Director of Audit, Audit and Evaluation Branch, Natural Resources Canada; Elizabeth Murphy-Walsh, Director, Audit and Evaluation, Environment Canada; Ginette Ross, Director, Internal Audit and Risk Management Services, Human Resources Development Canada; Gunter Sulek, Project Leader, Corporate Audit and Evaluation Branch, Canada Customs and Revenue Agency; Serge Tanguay, Director, Internal Audit and Assurance, Public Service Commission.

The following strategic objectives were defined for the Learning Strategy:

- To identify core training and learning opportunities to enhance the knowledge, skills, and competencies required to perform IA functions at the junior, intermediate, and senior levels as well as in areas of specialization;
- To provide learning paths to support career development through the levels;
- To provide cost-effective tools and methods to facilitate the delivery of learning services;
- To be flexible and responsive to changes in the IA profession; and
- To elicit senior management commitment to and sponsorship of ongoing professional learning pursuits in support of capability and capacity building.

The table below captures a summary of community learning attributes, the five strategic objectives, associated actions, and expected results.

Community Learning Attributes	Objectives	Actions	Expected Results
• A skill base for the consistent delivery of assurance services that meet the revised IA policy standards. • A core curriculum based on the community-wide need to build specific methodological and managerial competencies. • General IA tools, methodologies, and management training.	**Objective 1:** To identify core training and learning opportunities to enhance the knowledge, skills, and competencies required to perform IA functions at the junior, intermediate, and senior levels as well as in areas of specialization.	1.1 Revise the existing orientation program to complement new IA policy requirements better. 1.2 Deliver a workshop on "Delivering Assurance Services in the Federal Public Service." 1.3 Deliver a workshop on "Managing Assurance Services in the Federal Public Service." 1.4 Assess the potential for implementing on-line learning programs to address gaps in more generic competencies. 1.5 Utilize structured on-the-job development opportunities.	Departmental IA functions are staffed with people who can work to professional standards; utilize good communication practices; and conduct audits with risk-based plans that address the scope of the engagement, work programs that meet the objectives of the engagement, and sufficient appropriate evidence that supports the findings and conclusions.
• A learning strategy that is integrated with a broader human resources strategy. • Consistently defined set of profiles by level and core learning opportunities in support of career development throughout the levels.	**Objective 2**: To provide learning paths to support the career development of junior, intermediate, and senior level IA.	2.1 Integrate the learning development process with career planning. 2.2 Implement a coaching program in support of career planning and learning. 2.3 Utilize a learning incentive and recognition process.	Departmental IA functions can attract and retain the professional staff required to carry out their mandates.

Community Learning Attributes	Objectives	Actions	Expected Results
• Consistent access and availability of learning content to all community members. • Awareness of key issues and trends in the profession.	**Objective 3:** To provide cost-effective tools and methods to facilitate the delivery of learning services to members.	3.1 Enhance the existing IA website to provide learning services. 3.2 Facilitate the use of virtual collaboration tools (software that enables information and knowledge sharing) for informal knowledge transfer and learning.	IA training and development resources are utilized in a cost-effective manner.
• Leveraging the content and delivery mechanisms available through the IIA, ISACA, and other professional associations, private sector providers, and colleges and universities.	**Objective 4:** To be flexible and responsive to changes in the IA profession.	4.1 Implement an evaluation process for all learning programs sponsored through the Centre. 4.2 Partner with professional institutions to encourage professional membership and facilitate participation in events sponsored by professional institutes and associations, and the community.	IA functions utilize current professional practices.
• Awareness in DM and ADM community, senior program managers, and departmental audit committees of the implications of the policy. • Support from the beginning of these key stakeholders for IA capability and capacity building through learning.	**Objective 5:** To elicit senior management commitment to and sponsorship of ongoing professional learning pursuits in support of capability and capacity building.	5.1 Engage senior management in the development of key messages, sponsorship, and delivery of the Learning Strategy. 5.2 Deliver "Leading the Transformation of the IA Function in the Federal Public Service" seminar. 5.3 As part of CEIA's overall communications plan, brief departmental Audit Committees, on an as-needed basis, on the need for and benefits of the Learning Strategy.	IA functions have the resources they need to carry out their mandate successfully.

Through the realization of these objectives over time, it is expected that relevant and timely provision of learning services will contribute to capacity building, quality and consistency of products and services, and professionalism of the community as a whole. It should be noted that, for the short to medium term timeframe of up to 24 months, the Strategy focuses on assurance services, which are the primary subject of the Policy on IA; however, it also establishes a basis for identifying and developing training and development related to internal audit consulting engagements that are not designed to provide assurance. These engagements include control self-assessment and other management assistance activities.

2   Introduction

The revised IA policy aims to "provide departmental management with objective assessments about the design and operation of management practices, control systems, and information, in keeping with modern comptrollership principles…thereby contributing to

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the government's continuous improvement program and accountability for results." It requires departments to "have an effective, independent and objective internal audit function that is properly resourced to provide sufficient and timely assurance services on all important aspects of its risk management strategy and practices, management control frameworks and practices, and information used for decision-making and reporting."

The impact of the policy on the community is twofold:
- First, the number of internal auditors will need to increase to address the requirements of the policy. As the pool of experienced internal auditors in the federal government decreases significantly in the next three to five years due to retirements and attrition, professionals with little experience in the federal public sector will need to be recruited.
- Second, the competencies of existing internal auditors are uneven across the community, some lacking the full set of skills to implement the revised policy. In addition, many auditors may have limited assurance auditing experience, as they have been focused on management reviews and consulting.

CEIA contracted with PwC Consulting to develop a Learning Strategy that will help new and existing community members develop the competencies needed to complement their existing professional skills, qualifications, and experience in order to meet the mandate required by the new policy.

3 Methodology

PwC Consulting, working with CEIA and the Learning Steering Committee, used a 4-phased methodology to complete the attributes analysis, develop the strategy objectives, identify the actions, and create an implementation plan. The methodology is summarized below.

Orientation and Data Analysis

During this phase, a working relationship with the project authority at CEIA and the Learning Steering Committee was established, the work plan confirmed, the deliverable framework determined, and data collected to date was shared. The impacts of the new IA policy and implications for the IA community were confirmed along with the audience segmentation for learning purposes based on the competency profile and the demographic profile being developed by CEIA for the community. Information relevant to the various sources of learning services and the learning content from the federal government's centres for learning, professional institutes, departments, and other organizations was also analyzed during this phase.

Consultation

The objective of this phase was to seek input, advice, and feedback from various IA members in a number of departments, the Learning Steering Committee, and representatives from CEIA[2].   Interviews were conducted with members of the Learning Steering Committee and a sample of Heads of Audit. A workshop with the Learning Steering Committee provided a forum that confirmed an initial assessment of the needs of the community and identified quick hits for early implementation in the community. The Learning Steering Committee also identified the foundation for the Learning Strategy by formulating the key objectives that set the direction for the short, medium, and longer term.

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[2]   Appendix A provides a summary of interviews with key stakeholders.

Refinement

During this phase, the key attributes of the strategy were refined, incorporating advice and feedback from the workshop. Information from various suppliers on learning services and content was investigated, and targeted research and analysis were completed. The analysis and actions to address each strategic objective were then presented to the Steering Committee at a second workshop for review and validation.

Consolidation

During this phase, all findings and recommendations for the strategy were consolidated into a final strategy document. Also, an implementation plan was developed, positioning each action for short, medium, and longer-term consideration.

4　Attributes Analysis For Effective Community Learning

The attributes analysis is based on data, information, and findings from three sources: the revised IA policy, a recent demographic and competency survey of the community, and the scope of learning services provided to the community today. The analysis of attributes is contained in the section below.

4.1　Revised IA Policy

In April 2001, the revised Policy for the IA function in the Federal Government of Canada came into effect. This policy replaces Chapters 1 and 2 of the "Review" volume of the Treasury Board Manual dated July 31, 1994. The section of this revised policy related to learning, professional development, and resourcing of the community states:

"*Deputy heads are accountable for establishing an appropriately resourced internal audit function that operates in accordance with this policy, including the standards....The Treasury Board Secretariat, through its Centre of Excellence for Internal Audit and following a horizontal management process with departments will…develop a human resource strategy for the internal audit community to support departments in implementing this policy*".

The assurance services concept reflected in the revised policy is based on specific standards for the practice of IA in the Government of Canada, including the Standards for the Professional Practice of Internal Auditing prescribed by the Institute of Internal Auditors (IIA). The policy links the annual audit planning process to the department's integrated risk management strategy and focuses audit work on risk management, management controls, and information used for decision-making and reporting. The policy also intends to

enhance the quality of audit reporting by ensuring that reports are more concise, provide better context, are better balanced with explanations of identified risks and their materiality, and integrate management's action plan to address the risks.

A formative evaluation is planned for mid 2002 to assess the performance of departments and the central agencies in the implementation of this policy. The implementation of a community-wide IA Learning Strategy will contribute to a positive evaluation by:
- Increasing the number of IA staff who can conduct assurance audits;
- Increasing the number of qualified staff who are trained and retained; and
- Fulfilling part of the responsibilities of CEIA and departments to commit to professional development.

The critical requirement for the Learning Strategy is to build quickly the skill base needed for the consistent delivery of assurance services that meet the standards of the revised IA policy. Accordingly, the Learning Strategy should consider activities aimed at the following groups:

- Those new to IA who do not have training in the IIA standards and methodology for assurance audits;
- Those experienced auditors who have not applied these practices and methodology for many years and need refresher training; and
- The DM and ADM community, senior program managers, and departmental audit committees who must understand the policy, the standards, and their implications for the IA groups in terms of learning and overall human resources management.

4.2   Current Demographics Survey

In June 2001, a survey titled "Building Community Capacity" was conducted with the federal public service evaluation and IA communities. The purpose of the survey was to assist CEIA and the Centre of Excellence for Evaluation in identifying the competencies required for effective performance in the areas of IA and evaluation, and to gather demographic, educational, and experiential data and opinions regarding the current and future developmental needs of internal auditors and evaluators.

The key findings[3] and requirements most relevant to learning for IA are:

- **IA is a highly educated community:** 70% of the current community hold a Bachelors and/or Masters degree, with 35% having a financial or audit certification. This reveals that the community has a solid foundation of knowledge and skills, and in general has

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[3]   Figures used are for the group identified in the survey as "IA" only. There may be other individuals performing both IA and evaluation functions who are not included in these numbers.

a drive to learn. The learning strategy must therefore be focused on the unique aspects of IA in the federal government (standards, practices, methodology, process, managing in the government, etc.).

- **A leadership and expertise depletion is evident over the next 5 years:** 35% of the community have more than 25 years of service, and 34% are eligible to retire within 5 years. This, in combination with normal attrition, will lead to a significant loss in leadership and expertise for this community. The learning strategy must seek opportunities to capture the tacit knowledge and experience of these experienced community members and consider a more formal program for building technical and managerial competencies for the less experienced members as well as for new members recruited from the outside who will need to learn about the way government functions.

- **A significant portion of the community will be new to the profession:** 34% of the community have been in an IA position less than 1 year. In additional, 100 new positions have been identified in plans for 2001 and 2002. These two factors together mean that almost half of the community will have little experience in IA within the federal public service context. There is, therefore, the requirement to establish a core curriculum based on the community-wide need to build specific methodological and managerial competencies. The strategy must facilitate the use of multiple delivery mechanisms to promote both access to and availability of these learning programs and services via CEIA, through the departments and with third parties.

- **Greatest skills needs cited by the respondents include use of general IA tools, methodologies, and management training:** The strategy must ensure these needs are addressed by considering them as inputs to the redesign of existing programs or the design of additional programs.

- **In order of priority, IA respondents prefer to learn via in-house workshops, professional organizations, books, and the Internet:** The strategy should consider aligning these preferences with the delivery model, while balancing value and cost-effectiveness.

- **Both formal training and on-the-job training are seen as valuable contributors:** The community is split over the extent to which competencies are best acquired through formal training or on-the-job experience. The strategy should be flexible and promote opportunities for both formal and informal learning.

- **Recruitment, development of standards and practices, and professional accreditation are seen as key issues for CEIA**: CEIA needs to integrate the learning strategy into a broader human resources strategy and take a leadership role in defining the standards and practices that will form the basis of the core curriculum for IA.

- **The IIA is the most frequently cited learning provider outside the government**: The Strategy should consider how best to leverage the content and delivery mechanisms available through this association. It also needs to consider how best to leverage other associations that provide learning services for more specialized areas[4].

4.3   Scope of Community-Based Learning Services

The following analysis is based on an understanding of the learning services in place today for the IA community. The analysis leverages the knowledge acquired through interviews with representative members along with the PwC model of the components of an integrated learning framework for functional communities. This integrated learning framework considers the following dimensions as illustrated below.

Dimensions of an Integrated Learning Framework for the Internal Audit Community

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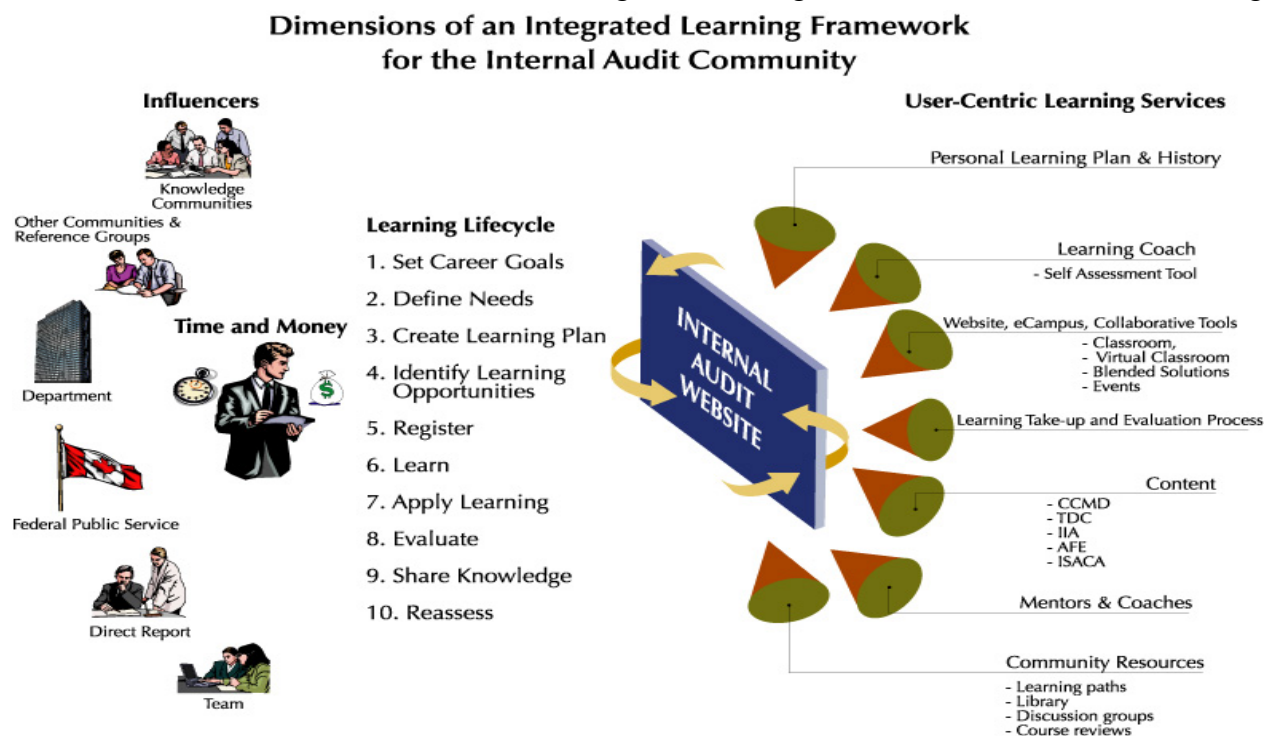
[4]   See Appendix B for details on organizations providing learning services and certification.

▪ The influencers: the strategy should include activities to leverage support from the variety of stakeholders who influence the willingness and ability of members to plan, access, and take action in learning. Alignment between community and departmental learning needs is a critical success factor in this regard;
▪ Time and money: the strategy should promote the availability of these 2 key ingredients among member organizations to ensure consistent access to learning opportunities among member organizations;
▪ Learning lifecycle: the strategy should ensure that the relevant processes are in place and used by members to integrate learning with career planning and competency development; and
▪ User-centric learning services: the strategy should ensure that integration (leveraging technology) of information, communications, and services is considered to promotes awareness, ease of access, and learner action to embark on learning activities.

With this framework as a guide, and in the context of an initial launch of a community-based strategy, the key findings include:

● **Stakeholders' sponsorship and support will increase with concerted effort in awareness building and engagement:** Currently decisions on learning activity and spending are at the departmental level. This will not change. However, consistent take up and participation among community members in learning activities will depend in part on the perceived value of these learning activities by decision makers. Awareness and support from all stakeholders will be key to the strategy's success.

● **Take up of learning opportunities will increase if the time and money required to participate are minimized, especially for those organizations with limited resources**: Variation in the amount of time and money for training among community members and among departments (large versus small) will remain a reality. To ensure that as many of the community members as possible participate in learning opportunities, the strategy needs to consider ease of accessibility and economies in the programs. Opportunities for consideration include the design of more modular learning events (time sensitive), better-organized information (website), more local and CEIA-sponsored events, and learning opportunities that leverage departmental resources. CEIA should also consider promoting a base commitment of time and money for the professional development of individual IA members.

● **Take up and sponsorship will increase with better planning and integration with career development.** There is a need for a more consistently used set of profiles by level (junior, intermediate, and senior IA) and core learning opportunities in support of career development throughout these levels. The strategy should ensure that definitions and processes are in place to support planning, development, and implementation of these core-learning opportunities. The strategy also needs to ensure that core programs are developed and made available that directly support career progression. The competency profile and the revised IA standards being developed by CEIA provide momentum and are key building blocks for this effort.

- **Member access to learning information, tools, and content will increase motivation and engagement in the learning process**. The strategy should consider leveraging technology to support consistent access and availability to all community members of the information, processes, tools, and learning content. The strategy should seek to leverage what has already been developed and tested by other groups and communities. It should also leverage in-house resources provided by central learning groups.

The revised IA policy, the demographic trends, and the opportunities to improve the scope of community-based learning services provide the basis for a set of strategic learning objectives, initial set of actions, and implementation plan.

5   *Learning Strategy Objectives and Actions*

This section forms the basis of the implementation plan. It describes the linkages among the attributes analysis, the strategic learning objectives, and the associated actions that will support the realization of these objectives. The actions are ordered chronologically to form the basis of a detailed plan to operationalize the Learning Strategy.

5.1   *Linking Objectives to Attributes*

The strategic objectives were shaped by the demographics, policy changes, and general state of learning as documented in the section above, and by the input of the Learning Steering Committee on the general needs of individual community members[5]. The scope of these objectives includes learning program development, learning tools development, integration with career development, strategy evaluation and update, and stakeholder management. Based on these objectives, and a thorough analysis of the attributes, a set of recommended actions was identified. The table below summarizes how the strategic objectives address the key attributes and are realized by each of 15 actions.

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[5]   See Appendix C for the results of the Learning Steering Committee workshop on member learning needs.

Community Learning Attributes	Objective	Actions	Expected Results
• A skill base for the consistent delivery of assurance services that meet the revised IA policy standards. • A core curriculum based on the community-wide need to build specific methodological and managerial competencies. • General IA tools, methodologies, and management training.	**Objective 1:** To identify core training and learning opportunities to enhance the knowledge, skills, and competencies required to perform IA functions at the junior, intermediate, and senior levels as well as in areas of specialization.	1.1 Revise the existing orientation program to complement new IA policy requirements better. 1.2 Deliver a workshop on "Delivering Assurance Services in the Federal Public Service." 1.3 Deliver a workshop on "Managing Assurance Services in the Federal Public Service." 1.4 Assess the potential for implementing on-line learning programs to address gaps in more generic competencies. 1.5 Utilize structured on-the-job development opportunities.	Departmental IA functions are staffed with people who can work to professional standards; utilize good communication practices; and conduct audits with risk-based plans that address the scope of the engagement, work programs that meet the objectives of the engagement, and sufficient appropriate evidence that supports the findings and conclusions.
• A learning strategy that is integrated with a broader human resources strategy. • Consistently defined set of profiles by level and core learning opportunities in support of career development throughout the levels.	**Objective 2**: To provide learning paths to support the career development of junior, intermediate, and senior level IA.	2.1 Integrate the learning development process with career planning. 2.2 Implement a coaching program in support of career planning and learning. 2.3 Utilize a learning incentive and recognition process.	Departmental IA functions can attract and retain the professional staff required to carry out their mandates.
• Consistent access and availability of learning content to all community members. • Awareness of key issues and trends in the profession.	**Objective 3:** To provide cost-effective tools and methods to facilitate the delivery of learning services to members.	3.1 Enhance the existing IA website to provide learning services. 3.2 Facilitate the use of virtual collaboration tools (software that enables information and knowledge sharing) for informal knowledge transfer and learning.	IA training and development resources are utilized in a cost-effective manner.
• Leveraging the content and delivery mechanisms available through the IIA, ISACA, and other professional associations, private sector providers, and colleges and universities.	**Objective 4:** To be flexible and responsive to changes in the IA profession.	4.1 Implement an evaluation process for all learning programs sponsored through the Centre. 4.2 Partner with professional institutions to encourage professional membership and facilitate participation in events sponsored by professional institutes and associations, and the community.	IA functions utilize current professional practices.

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Community Learning Attributes	Objective	Actions	Expected Results
• Awareness in DM and ADM community, senior program managers, and departmental audit committees of the implications of the policy. • Support from the beginning of these key stakeholders for IA capability and capacity building through learning.	**Objective 5:** To elicit senior management commitment to and sponsorship of ongoing professional learning pursuits in support of capability and capacity building.	5.1 Engage senior management in the development of key messages, sponsorship, and delivery of the Learning Strategy. 5.2 Deliver "Leading the Transformation of the IA Function in the Federal Public Service" seminar. 5.3 As part of CEIA's overall communications plan, brief departmental Audit Committees, on an as-needed basis, on the need for and benefits of the Learning Strategy.	IA functions have the resources they need to carry out their mandate successfully.

These actions form the basis of the implementation plan that follows.

5.2   Actions for Implementation: Short and Medium Term

Each of the actions is prioritized by timeframe, for each objective. Actions considered high priority and for short-term implementation contribute to foundation building in terms of learning programs and sponsorship. These include orientation of new hires, building community competency in assurance services, building managerial capacity, and engaging stakeholders in managing the transformation. Actions considered lower priority and for medium-term implementation contribute to sustained performance management of the community. These include learning tools development, integrated process development, and integration of non-traditional learning opportunities. The table below maps the actions into the short and medium-term for each objective[6]. Further details on the purpose, related activities, timing, performance measures/targets, and accountabilities for each action are furnished in the next section, 5.3, "Actions for Implementation: The Details."

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[6]   Note that the numbering for each action respects that from the table in section 5.1. The reason for the apparent 'out of order' sequence is that the actions are now ordered by priority for implementation. The initial numbering of each action will remain constant throughout the document for ease of reference to the strategic objectives.

Objective	Short-Term 0 – 6 months	Medium and Longer-Term 6 – 24 months
1. To identify core training and learning opportunities to enhance the knowledge, skills, and competencies required to perform IA functions at the junior, intermediate and senior levels as well as in areas of specialization.	1.2 Deliver a workshop on "Delivering Assurance Services in the Federal Public Service." *(CEIA has already scheduled a joint TBS/IIA 2 day event on assurance services, for January 2002. It will follow-up with a 3day workshop in April 2002.)* 1.3 Deliver a workshop on "Managing Assurance Services in the Federal Public Service." 1.1 Revise the existing orientation program to complement new IA policy requirements better. *(The program has been revised and, also, is now offered in both official languages.)*	1.4 Assess the potential of implementing on-line learning programs to address gaps in more generic competency. 1.5 Utilize structured on-the-job development opportunities.
2. To provide learning paths to support career development through the levels.		2.1 Integrate a learning development process with career planning. 2.2 Implement a coaching program in support of career planning and learning. 2.3 Utilize a learning incentive and recognition process.
3. To provide cost-effective tools and methods to facilitate the delivery of learning services.	3.1 Enhance the existing IA website to provide learning services. *(CEIA has initiated use of the Comptroller Community Network (CCN) site, which will be linked to the IA Website. CCN provides for chat rooms, bulletin boards, and a system for matching employees looking for work with managers seeking staff.)*	3.2 Facilitate the use of virtual collaboration tools (software that enables information and knowledge sharing) for informal knowledge transfer and learning. *(In addition, CEIA has initiated the use of the Comptrollership Community Network (CCN) to facilitate information sharing and job mobility among departments.)*

Objective	Short-Term 0 – 6 months	Medium and Longer-Term 6 – 24 months
4. To be flexible and responsive to changes in the IA profession.	4.1 Implement an evaluation process for all learning programs sponsored through the Centre.	4.2 Partner with professional institutions to encourage professional membership and facilitate participation in events sponsored by professional institutes and associations, and the community. *(CEIA has initiated formal relationships with the local chapters of the Institute of Internal Auditors (IIA), Information Systems Audit and Control Association (ISACA), Information Systems Security Association (ISSA), and Association of Certified Fraud Examiners (ACFE). A joint seminar on assurance has been organized for February 2002 with the IIA.)*
5. To elicit senior management commitment to and sponsorship of ongoing professional learning pursuits in support of capability and capacity building.	5.3 As part of CEIA's overall communications plan, brief departmental Audit Committees, on an as-needed basis, on the need for and benefits of the Learning Strategy. 5.2 Deliver "Leading the Transformation of the IA Function in the Federal Public Service" seminar. *(This will be presented at the Heads of IA Conference scheduled for May 2002.)*	5.1 Engage senior management in the development of key messages, sponsorship, and delivery of the Learning Strategy.

5.3   Actions for Implementation: The Details

The following section documents the actions in detail and forms the basis for the implementation plan. Although CEIA is the 'lead' for these actions, the Learning Steering Committee should be maintained and engaged in the implementation. In addition, an inclusive involvement from the community will ensure relevance and practicality as the Strategy unfolds and evolves. The Learning Steering Committee can also function as an effective communication network for the community and other stakeholders. The figure that follows summarizes the overall implementation time-line by action. The triangular symbols represent the first deliverables for each action. The time-line is built on the assumption that CEIA is prepared to resource these actions and that the standards and procedures of the IA policy are available. The first set of actions is aimed at building the foundation for learning programs and strengthening the relationship with senior members of the IA community and senior stakeholders. These are critical first steps and will *set the stage* for ongoing management support for the Strategy overall and individual actions going forward.
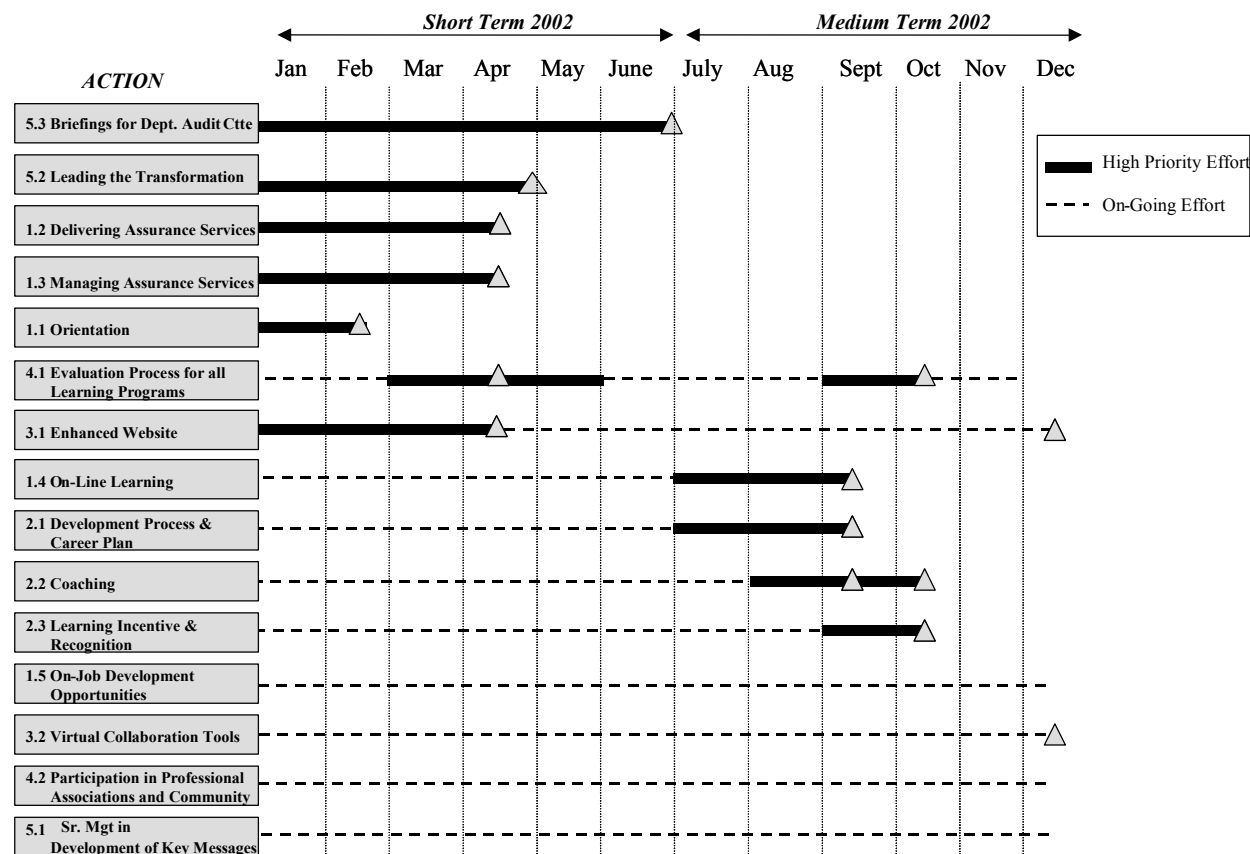
The following tables provide the detail on each action, in order of priority, based on the figure above. The details include the description, purpose, and suggested activities for each action, the timing of deliverables, the performance measures or targets, and accountabilities.

5.3 Briefing of Departmental Audit Committees			
Action	Timing	Performance measures/targets	Accountability
Description: Conduct briefings, on an as needed basis, for departmental Audit Committees on their obligations to meet the IA policy and the use of this Strategy in doing so. Purpose: To help ensure that roles, responsibilities, and obligations of the audit committee are universally understood and consistent across government. Suggested Activities: - Consult with departmental Heads of Audit to identify the audit committees to brief and to determine nature and scope of briefing. - With departmental Head of Audit, present policy changes and implications for departmental internal audit function and for audit committee obligations.	Start: January 2002. Complete by end of June 2002.	Selected departmental audit committees participate. Attendees' feedback is positive and appreciative.	CEIA and departmental Heads of Audit to co-deliver. CEIA (Policy) to provide standards and practices.

5.2 Leading the Transformation of IA Seminar			
Action	Timing	Performance measures/targets	Accountability
Description: Design and deliver learning forum on "***Leading the Transformation of the IA Function in the Federal Public Service"***: one time offering. Purpose: To ensure successful implementation of new IA policy. Participants will be able to identify specific changes in methods and quality requirements to provide assurance services; assess their organizations' capability and capacity to deliver assurance services; and build support for implementation of the Learning Strategy Participants: Heads of Audit and senior members of CEIA and IA community. Suggested Content: - Review of policy and change implications for conduct of assurance services in the public service. - Mini refresher on conducting assurance audits. - Governance and accountability (audit committees, etc.). - Revising departmental IA policies. - Defining Audit Plans. - Ethics, values, and codes of conduct. Suggested Workshop Process: Facilitated discussion.	Start project immediately. Deliver by end of April 2002. *Seminar will be included as part of Heads of IA Conference in April 2002.*	Significant portion of Heads of Audit attend. Positive participant evaluations. Departmental IA policies and plans meet TBS IA standards.	CEIA to design and deliver. CEIA (Policy) to produce standards and practices. Heads of Audit to support participation.

1.2 Delivering Assurance Services in the Federal Public Service Workshop			
Action	Timing	Performance measures/targets	Accountability
Description: Design and deliver 3day workshop on **"Delivering Assurance Services in the Federal Public Sector."** Purpose: Participants will be able to conduct an assurance audit applying the standards and practices developed by CEIA. Participants: New and current IA staff. Suggested Workshop Content: - Pre-reading: standards and practices. - Defining audit objective and scope. - Establishing/selecting criteria and methodology. - Developing audit tests. - Gathering and documenting evidence. - Forming conclusions and recommendations. - Writing reports. - Conducting quality assurance reviews. If practical, the content should be modularized to give staff flexibility in selecting specific areas for study according to their individual needs and work schedule. (See Appendix D for guide to module development and Appendix E for identifying learning requirements of staff) Workshop Process: Experiential process using active learning methods including case studies.	Start project in January 2002. Deliver pilot workshop by end of April 2002.	- Improved compliance of assurance audit reports produced by workshop participants with IA standards and practices set by TBS. - Departments indicate improved knowledge and application of standards for assurance audits.	CEIA for design and delivery. CEIA (Policy) to produce standards and procedures. CEIA (Analysis) to provide feedback on quality of submitted assurance audit reports. Heads of IA to support participation.

1.3 Managing Assurance Services in the Federal Public Service Workshop			
Action	Timing	Performance measures/targets	Accountability
Description: Design and deliver a 3day "Managing Assurance Services" workshop. **Purpose**: Participants will be able to describe the policy and its application and be able to assess their organizations' capability and capacity to deliver assurance services, develop the audit plan for the department, and manage its implementation. **Participants**: Senior internal auditors, project managers, Heads of IA, senior client managers. **Suggested Workshop Content**: – Pre-reading: standards and practices. – Review of policy and its implementation. – Mini refresher on conducting assurance audits. – Independence and objectivity. – Proficiency and due care. – Governance and accountability (audit committees, etc.). – Developing departmental IA policies. – Defining Audit Plans. – Ensuring quality. – Ethics, values, and codes of conduct. If practical, the content should be modularized to give staff flexibility in selecting specific areas for study according to their individual needs and work schedule. (See Appendix D for guide to module development and Appendix E for identifying learning requirements.) **Workshop Process**: Experiential process using active learning and discussion.	Start project in January 2002. Deliver pilot by end of April 2002.	Department is able to meet requirements set by TBS for audit plans and delivery of assurance services. Department has an active Audit Committee that meets TBS requirements.	CEIA for design and delivery. CEIA (Policy) to produce standards and procedures. CEIA (Analysis) to provide feedback on quality of submitted audit plans and assurance audit reports. Heads of Audit to support participation.

1.1 Revised Orientation Workshop for Staff New to IA			
Action	Timing	Performance measures/targets	Accountability
<u>Description</u>: Revise current **Orientation** *Workshop* to reflect Policy on IA. <u>Purpose</u>: Participants are able to describe the role of IA within the federal public service and describe the range of services provided by IA and the appropriate standards to be met. <u>Participants</u>: All staff new to IA. <u>Suggested Content</u>: Same as current with some revision to reflect changes to policy. (See Appendix D for guide to module selection.) <u>Workshop Process</u>: Same as current: active learning process including case studies.	Start project in January 2002. Deliver next session with changes, in February 2002. *Workshop material has been revised and translated.*	Positive feedback on workshop evaluation. Departments provide positive feedback on impact of course and affirm that it facilitates faster integration of new entrants to IA work.	CEIA for design and delivery. Heads of Audit to continue to support participation.

4.1 Evaluation Process for All Learning Programs Sponsored Through the Centre			
Action	Timing	Performance measures/targets	Accountability
Description: Implement an evaluation process for all learning programs sponsored through the Centre. Purpose: To support the ongoing planning and updating of the Learning Strategy, based on relevant data, information, and facts. Suggested Activities: - Track participant feedback for generic programs and learning opportunities for the purposes of learning program improvement. - Track performance improvement on the job attributable to those core programs built and sponsored by the Centre that contribute directly to the quality of IA work and standards. - Compile demand and supply of developmental needs based on annual audit plans and priorities of key departments. - Compile views of clients on the performance of the audit function. - Compile periodic analysis of demographics and trends in the community (e.g., turnover, years to retirement, etc.) and anticipate learning needs in conjunction with recruitment strategy. - Conduct biannual survey of competency development priorities. - Determine gaps in development needs. - Update Strategy to reflect new information and analysis.	Start project now. Evaluation process for participant feedback ready for first workshops. Evaluation process for on-the-job performance improvement ready to send to departments 6 months after participation on workshop.	Relevant data collected or compiled. Decisions made based on this data. Strategy modified as needed based on data analysis.	CEIA (Community Development) to develop and implement process. CEIA (Policy) to link process to Evaluation Framework for Policy on IA. Heads of Audit to support and participate in process by tracking performance improvement on the job and views of clients on the performance of the audit function.

3.1 Enhanced Website			
Action	Timing	Performance measures/targets	Accountability
<u>Description</u>: Enhance current IA **Website** to facilitate learner access to learning processes, services, and programs. <u>Purpose</u>: − To give members of IA community single easy access to learning tools, reference material, and career planning tools. − To provide information to potential recruits on IA careers within public service. <u>Suggested Content and Functionality</u>: Career Development: − Competency profile. − Career path information. − Self-assessment tools. − Career opportunities within public service. Learning Information: − Links to self-learning tools. − Links to learning organizations such as IIA, TDC, etc. − Information about certification and government policies re training. − Coaching Guide for Managers. − Developing Learning Plan Guide. Reference Materials: − Policy and procedures manuals for IA. − Links to allied manuals (FAA). − Completed audits, audit programs and methodologies. Interactive Components: chat, online learning, etc.	Phase in over next 12 to 24 months. *CEIA has initiated use of the Comptroller Community Network (CCN) site, which will be linked to the IA Website. CCN provides for chat rooms, bulletin boards, and a system for matching employees looking for work with managers seeking staff.*	User satisfaction survey. Number of 'hits.' User comments sent to webmaster.	CEIA (Community Development) for content quality and timely updates of the site. CEIA (Policy) for accuracy of standards and procedures content, timely updates.

1.4 On-line Learning Programs			
Action	Timing	Performance measures/targets	Accountability

Description: Assess the potential of implementing on-line self-paced learning programs such as IIAOnline or CCMD's e-Campus. **IIAOnlineCPE.org** The IIA's web-based, multimedia-based training offers more than 132 professionally produced courses on current topics in the auditing, accounting, business, and financial fields. At least four new courses are added each month. A one-year subscription to all of the audio, video, and text courses costs US $95 for members and US $245 for non-members. Subscribers earn one hour of continuing professional education credit (CPE) each time they view a course and complete a quiz. **AuditLearning.org** The IIA's text-based training is available on topics such as statistical sampling, attributes sampling, and variables sampling (US $20-$40 per CPE hour). Subscribers can control the learning process by completing lessons in any order; taking periodic quizzes; and paying as they go, at the level they desire. **e-Campus** The e-Campus Learning Library is CCMD's on-line collection of self-directed learning resources. These courses were selected after a multi-phased pilot that began early in 2000 with a review of the e-learning market. Products from three leading vendors were selected for inclusion in the current suite of topics of greatest interest to participants. The cost is $500 per person for one-year access. Membership provides learners with 24-hour access to more than 100 learning resources, printable job aids and notes, assessment tools, links and references, discussion forums, course evaluations and learning surveys, and ongoing learning and technical support. Purpose: To provide readily available learning programs that contribute to competency development for individual IA community members. Process: – Review the programs 'fit' with competencies. – Research the satisfaction of other users / communities. – Determine demand for product and willingness to invest by departments. – Promote this service within the IA community.	Start project in May 2002. Decision on first offering by September 2002.	Evaluate participation rates and satisfaction levels via small-scale survey on semi-annual basis.	CEIA (Community Development) for research and promotion of selected options, if any. Heads of Audit to support participation.

2.1 Development Process Integrated with Career Planning			
Action	Timing	Performance measures/targets	Accountability
Description: Integrate a learning development process with career planning. Purpose: To improve integration of learning with the overall career development process. Suggested Activities: – Reference suggested profile for each competency level, which becomes basis for career planning and learning development. – Confirm a core development program (formal training, informal activities) for each staff member, at each level based on specific audit methods and practices and specialized streams (see Appendix E for profile and core learning suggestions). – To support development of generic competencies, implement an on-line competency self-assessment tool for members to assess their actual and expected development based on competency level (see Appendix F for suggested learning topics to support both formal and informal learning). – Leverage existing tools for community – investigate adapting tools developed by Managers' community and CCMD for IA community. – Provide a learning development kit for auditors, which includes setting career performance objectives, identifying learning needs, and self-assessment tools. – Enhance departmental Internal Auditor Recruitment and Development (IARD) program to provide for progression of candidates from AS-03 through AS-05 in year 2.	Start February 2002. Complete by September 2002. Add to Website as you go, integrating over time.	Promotion is from within community. Satisfaction with career development opportunities is medium to high (survey community).	Heads of Audit to integrate learning development process with career planning, with help of tools and guidance furnished in Appendices E and F. CEIA (Community Development) to deliver on-line competency self-assessment tool.

2.2 Co-ordinated Central Coaching Program			
Action	Timing	Performance measures/targets	Accountability
Description: Implement a coaching program in support of career planning and learning. (While open to all, it is anticipated most coaches would be from large departments and participants would include those from small departments.) Purpose: – To provide participants from smaller departments with an opportunity to learn from the experiences of auditors from larger departments. – To provide opportunities for junior IA in large departments. – To provide intermediate level auditors with training and experience in coaching to prepare for more senior leadership roles. Suggested activities: – Establish a matching process for coaches and participants - enhanced website could be used for this purpose. – Develop and deliver a 2-day workshop for coaches, which includes setting career and performance objectives and providing feedback. – Establish a support network for coaches to share experiences and learn best practices.	Start project in March 2002. Matching process in place by end of September 2002. Coaching workshop offered by end of October 2002.	Promotion is from within. Satisfaction of career development and opportunities is improved. Retention is same as or better than public service average.	CEIA (Community Development) to lead development of program. Heads of Audit to participate and implement.

2.3 Learning Incentive and Recognition Program			
Action	Timing	Performance measures/targets	Accountability
Description: Utilize an incentive and recognition process (see Appendix B for discussion of Certification). Purpose: To support consistent application of standards and to increase recognition of professionalism of IA and take up of learning opportunities. Suggested Activities: - Conduct survey of best practices among comparable organizations. - Institute recognition of workshop participants and recipients of certification through announcements to the community, at network meetings, through the website, etc. - Review potential of certification program.	Start project now. Finalize recommendation by October 2002.	Decision on approach to and development of certification program for IA conveyed to IA community by end of October 2002.	CEIA (Community Development) to lead discussion and decision on program. Heads of Audit to participate and implement.

1.5 On-the-Job Development: Structured Opportunities			
Action	Timing	Performance measures/targets	Accountability

<u>Description</u>: Utilize structured on-the-job development opportunities. <u>Purpose</u>: To ensure opportunities for learning on the job are leveraged and supported through common processes and practices. A structured on-the-job development program provides management and employees with the opportunity to build specific competencies through assigned tasks that: - address competencies identified by management and/or the employee as required for professional career development, - relate directly to formal training where practical, to allow the employee to put theory into practice, - are managed as part of the formal training and development process, being assessed for effectiveness by the employee and by management for on-the-job performance improvement, - if deemed effective, are maintained in the departmental IA training and development inventory for use with other IA staff, and - where possible, are shared through CEIA as best practices with other departmental IA functions, to help build community capability. Examples of competencies that can be developed through on-the-job development are Creativity, Organizational Awareness, Teamwork, Partnering, Interpersonal Relations, Communication, and Stamina/Stress Resistance. For the program to be successful, management and the employee must first identity the specific competencies that are to be developed; establish the behavioural indicators to be targeted for each competency; design and assign the appropriate task(s) to exercise those behavioural indicators; monitor the effectiveness of both the employee and the task in achieving objectives, and make adjustments as needed; and use feedback from the employee and on-the-job improvement data to enhance the program. Appendix F details the competencies and related "Informal Learning Opportunities" that can be formalized into a structured on-the-job development program through the application of the above criteria.	Start project in March 2002. On going.	Participant's evaluation of effectiveness of on-the-job development activity. Departmental evaluation of on-the-job improvement.	Heads of Audit to implement. CEIA (Community Development) to promote implementation of program and "broker" exchanges/deployments to allow participation by smaller organizations.

3.2 Virtual Collaboration Tools			
Action	Timing	Performance measures/targets	Accountability
Description: Facilitate the use of virtual collaboration tools and process for virtual and informal knowledge transfer and learning. These tools are groupware applications from basic e-mail to collaborative applications such as intranet/Internet discussion groups, Lotus Notes, Microsoft Exchange, Net Meeting and Centra SymposiumMeeting Manager, WebEx, Centra, Lotus SameTime, and PlaceWare. This type of software can provide virtual teams with the ability to conduct collaborative work, learning, and meetings while physically apart, in a synchronous or asynchronous communication medium. In addition, CEIA has initiated the use of the Comptrollership Community Network (CCN) to facilitate information sharing and job mobility among departments. Purpose: – To support virtual collaboration among members of IA community (sharing on application of methods, use of tools, management techniques, industry papers, etc.). Activities: – Explore interest and feasibility. – Identify most useful, cost-effective tools. – Prepare business case.	Start project now. Implement in 12 months. *In addition, CEIA has initiated the use of the Comptrollership Community Network (CCN) to facilitate information sharing and job mobility among departments.*	Number of sessions using tool. User comments.	CEIA to conduct scan and coordinate decision. Heads of Audit to participate and implement.

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4.2 Participation in Professional Association and Community Sponsored Events			
Action	Timing	Performance measures/targets	Accountability
Description: Partner with professional institutions to encourage participation in professional association and community sponsored events and membership. Purpose: To foster networking and ongoing professional development with broader group of members and associations. Suggested Activities: - Work with IIA, ISACA, and other associations to analyze trends, changes, and best practices in the profession (new standards, code of ethics, etc.). - Continue to co-sponsor learning events with IIA and other associations as required to increase access to standards, learning content, instruction, and relevant events for members. - Continue CEIA sponsored Internal Audit Network (IAN) meetings, begun in December 2001, as a forum for shared learning.	Ongoing. *CEIA has initiated Heads of Audit Conferences, Internal Audit Network meetings for the community, and partnerships with the IIA, ISACA' ISSA, ACFE.* *A joint seminar on assurance has been organized for February 2002 with the IIA.* *Also, CEIA has partnered with the IIA for the French Orientation course to be initiated in February 2002.*	Participation at events. Positive participant feedback.	CEIA to promote and coordinate. Heads of Audit to participate and implement.

6 Conclusion

The Learning Strategy for the Internal Audit (IA) community comprises an attributes analysis, strategic objectives to address these attributes, a set of actions to realize the strategic objectives, and an implementation plan that prioritizes these actions into the short (next 6 months) and medium-term (6 to 24 months). This Learning Strategy provides CEIA and the Learning Steering Committee with a set of strategic objectives and associated actions to address the learning needs of the current and future IA members and stakeholders in the federal government.

As with any change process, the successful implementation of this Strategy depends on a number of factors. One is that CEIA will take the leadership role identified by the community. Another is that senior departmental leaders along with Heads of IA support and participate in the implementation of the Strategy through individual support to IA practitioners and collective support for the five key objectives.

PwC Consulting was pleased to work with CEIA and the Learning Steering Committee and wishes them the best in the implementation of a successful set of learning programs for all members and stakeholders of this community.

Appendices

Appendix A - Key Themes from Interviews with IA Leaders

1. **Expectations of the Learning Strategy**:

That the strategy will:

- Provide a practical approach. Identify key priorities that can be met now to accelerate the development of the community. "We should not re-invent the wheel". There is a lot currently available outside the public service.

- Provide a "road map." The strategy should identify the core skills that need to be developed, how and by whom and for what levels of Internal Audit.

  Some of these core skills are tied to the policy – being able to deliver assurance services and to knowing audit methodology including how to:
  - prepare an audit plan
  - identify clear, specific audit objectives
  - identify and define audit criteria
  - determine tests of audit criteria
  - gather, track and index evidence
  - formulate conclusions
  - write report following accepted guidelines
  - ensure quality of audits and audit reports.

  Other skills are more generic:
  - interviewing, etc.
  - client relationship
  - understanding the public service context, things like the impact of ATIP on audit
  - the governance and accountability framework for government
  - the risk management issues in government.
  - "understanding how government works"

- Include a transition plan. There are both short-term needs and longer- term needs. In the short-term there will be an influx of new recruits who will need to be trained and oriented to internal audit in the government. There is also the body of existing staff who may need to have skills up-graded in the provision of audit services.

- Incorporate the work the community has completed on competencies.

- Address the needs of small departments. Small departments are still responsible for delivering the set of internal audit services that large departments are responsible for but don't have the staff, time or money resources available to large departments. There is not as much flexibility for freeing staff for development. The opportunities for development within the department may not be as broad.

- Strategy should be strategic in nature, extend beyond this period of high visibility and money for IA. If the strategy only focuses on the immediate need there will not be sustainability of the development and 'professionalization" of the community in the longer-term. It will be a "flash in the pan". This also implies that there is on going senior government commitment to the goals and process of internal audit.

2. **Role of the Centre of Excellence:**

- To provide leadership. Identify what has to be done and have a plan.

- To provide administrative, secretariat services, co-ordination. Small departments in particular do not have staff or time to research and develop a learning development process. Even large departments find the organizing the administrative component of workshops a burden. Immediate client need tends to drive out longer-term strategic need.

3. **Skills Gaps that Need To Be Addressed** (see discussion in 1. Expectations)**:**

- Skills that address the requirements of the policy (conducting assurance audits, especially gathering documenting evidence, writing assurance reports).
- To be professional (to be seen as professional: know methodology, know how to gather an analyse data and make observations and recommendations that are verifiable, that are reliable).
- To apply accepted standards.

4. **Certification:**

- The community is divided on whether certification should be a requirement for hiring and/or a requirement to stay in Internal Audit.
- The advantages to certification include improving the professional image of IA and ensuring the entrants to IA have a standardized set of skills.
- The concern about requiring certification is the belief, based on experience, that a balance of staff (some with IA experience/training, some with line and program delivery experience) provides the strong skill and knowledge combination for internal audit.

5. **Definition of Professional:**

- Interviewees define professional as: an occupational standard that requires having a certain minimum level of education (bachelor's degree) and or some certified audit course(s) combined with a certain minimum number of hours of audit work.

Interviews were conducted with:

▪ Members of the Learning Steering Committee:

  o Alain Larivière, Director, Review Directorate, Fisheries and Oceans Canada
  o Keijo Liitela, Director of Audit, Audit and Evaluation Branch, Natural Resources Canada
  o Elizabeth Murphy-Walsh, Director Audit and Evaluation, Environment Canada
  o Ginette Ross, Director, Internal Audit and Risk Management Services, Human Resources Development Canada
  o Gunter Sulek, Project Leader, Corporate Audit and Evaluation Branch, Customs and Revenue Agency
  o Serge Tanguay, Director, Internal Audit and Assurance, Public Service Commission

▪ Other Communities Leaders:
  o Brian Aikin, Director General, Internal Audit, RCMP
  o Joe Freamo, Director, CEIA Policy
  o Janet Harrison, Director, CEIA, Community Development
  o Nicole Mendenhall, Director General, Internal Audit, CIDA
  o Andre Robert, Director, CEIA Analysis and Liaison
  o Norm Steinberg, Director General, Internal Audit and Evaluation, PWGSC

Appendix B – Certification Considerations

<table>
<tr><td colspan="2" align="center">A Brief Overview</td></tr>
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This is the classic question of "grow" or "buy" the skill?

Certification usually means the successful completion of an exam and may also mean successful completion of a set program of course work (workshops, seminars, post secondary courses).
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<tr><td align="center">Advantages</td><td align="center">Disadvantages</td></tr>
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Certification enhances the profession's image**.** Association certification programs seek to grow, promote, and develop certified professionals, who can stand "out in front" as examples of excellence in the industry or field.

Certification reflects achievement. Not only achievement, but also personal achievement. A certified professional has displayed excellence in the field or industry and fulfilled a set standards and requirements

Certification establishes professional credentials and ensures consistent application of standards and procedures.

For Individuals:

Certification tends to build self-esteem. Association certification programs create a standard for a particular profession, complete with performance standards, ethics, and career paths. Individuals begin to define themselves beyond a job description or an academic degree and see themselves as a certified professional who can control his or her own professional destiny and find a deep sense of personal satisfaction.

Certification demonstrates an individual's commitment to the profession. Receiving certification shows peers, supervisors, and in turn, the general public an individual's commitment to a chosen career and ability to perform according to set standards. Since university degrees can no longer represent the full measure of professional knowledge and competence in today's evolving job market, certification tends to set individuals apart as a leader in the field.

Certification can improve career opportunities and advancement. Certification can give employees an "edge" when being considered for a promotion or other career opportunities.
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There would need to be a classification and compensation process to support a "training" or apprentice level somewhat like the Foreign Service Development Program (FSDP).

There is currently no Canadian IA university program of study, which means there is no pool of graduates available for IA positions. Certification programs are established by organizations such as the Institute of Internal Auditors (IIA), which set exams and identify a curriculum of courses that helps prepare candidates for the exam. These programs have a cost per course and a cost to write the exam.

Many internal audit groups have a rotation practice for experienced program staff. Program staff with potential for more senior positions in an organization and middle managers often take a 2 – 4 year assignment in IA to bring their program experience to audit and in turn develop their experience in the governance and accountability issues as preparation for more senior positions. This is seen as a very rich process for both parties. Few, if any of these individuals would have previous experience or training in internal audit and would not be certified IA. It would be seen as a loss to both these individuals and to the IA units if they were to be excluded because they do not have certification.
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Certification identifies an employee who can adapt to changes in work, technology, business practices, and innovation.	

Questions:

1. Structurally how would this be accommodated? A classification and compensation level such as the FSDP?
2. If certification is required to move up in the IA levels – who will fund this? The individual department? A central fund? Policy and procedures will need to be established if funds are to be allocated to this process – who is eligible, is there a minimum guarantee of service after certification, etc? That is, will there be an obligation to stay with the government for X number of years after completion of the certification? Who will monitor?
3. Will the government establish its own certification program or rely on external agencies such as IIA, CICA, etc.?

Comments from Interviewees:

- If there were a requirement for certification it would deter program specialists from rotation. A balance between formally trained internal auditors and program specialists or senior mangers is advantageous for internal audit – provides different perspective and expertise and builds understanding of internal audit process (helps eliminate stove pipes) and requirement for control, accountability, risk, etc. The departments would lose a good "training" process for staff with potential for more senior positions.
- If we want to be viewed as professionals we need professional training and certification that is recognized as a quality accreditation.
- How do we know certification will make us better internal auditors?
- We should have a long-range strategy so that in 5 to 10 years we have certified auditors – we should be "raising the bar."
- Seems to me that, although we might really like the idea of Certification, we'll have to get a greater degree of professionalism and a stronger IA Identity, as well as a good Training and Learning strategy in place, before we hope to sell anyone on the idea of Certification for IA. Of course that's what this whole project is all about. This does not mean that we might not have some combination of training and experience which results in some form of recognition (a certificate of recognition - "Certification") ... but how exclusive this could become, and how essential in terms of being recognized as a qualified IA professional, will depend in part on the effectiveness of our Training and Learning.

In Summary: Interviewees are divided on whether certification should be a requirement for hiring. Most agree that there should be professional training that is recognized as quality training but staff do not necessarily have to be "certified". Fear is that people with good skills and potential for audit work would not be eligible if certification is a requirement either before or after joining audit.

What do other organizations do?

A quick telephone survey[7] of the practices for federal governments in Australia, Britain, and the US suggests:

- There is reliance on external organizations such as IIA or ISACA for certification. No internal certification programs were identified.
- While there were no formal policies requiring certification as a condition for employment or retaining employment there is strong encouragement and support for acquiring certification. The education policies for organization provide funding and time incentives. Statements of Qualifications for hiring often include preference for CIA. Only positions for financial and forensic auditors consistently require an accounting designation.

Examples:

U.S. Dept. of Health and Human Services, Office of Inspector General, Office of Audit

Certification is the hallmark of a professional auditor, and many of our auditors are ***Certified Public Accountants (CPAs)***. We strongly encourage all of our auditors to pursue professional certification or licenses by paying for review courses and providing time during paid workdays to study and take exams. In addition to the CPA, we support the pursuit of other professional certifications, such as Certified Government Financial Manager, Certified Internal Auditor, and Certified Fraud Examiner. To enhance professional growth, we also encourage participation in professional organizations such as the <u>Association of Government Accountants</u>, the <u>American Institute of CPAs</u>, and state societies of CPAs.

Toronto Transportation Commission (TTC)

The Internal Audit Department (IAD) has 17 personnel, including the Chief Auditor and one administrative staff person. Among the professional staff, nearly half (47%) are chartered accountants (CA), internal auditors (CIA) or engineers.

Most staff are long-term TTC employees. Many come to the IAD from operating divisions. This has been invaluable in terms of being able to perform effective operations reviews. The IAD also makes an effort to develop and cross train staff across functional/operational lines. IAD prefers to hire staff from within the TTC, taking good operations personnel and making them into "consultants" and auditors. The next most likely source of staff is the government sector, followed by public accounting and then private industry. Other departments sometimes hire auditors, however, turnover is deemed low (10-20%).

The IAD provides for more than 40 hours of continuing education per year even though the requirement in Canada is only 30 hours. Courses encouraged by the IAD include management advisory services, construction auditing, general audit, EDP auditing, fraud and operations auditing.

The IAD does not participate in an external peer review program at this time, although the IAD is very active in the Institute of Internal Auditors and is somewhat active in Information Systems Audit and Control Association and the Ontario Society of CAs.

(Source: http://www.fta.dot.gov/library/reference/iad/TTC.HTM, Survey Conducted by PeatMarwick, 1995 for American Public Transit Association (APTA) Internal Audit Committee (IAC)

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[7]   A more precise and detailed survey would need to be conducted to draw firm conclusions.

Current Certification for Internal Audit

Institute for Internal Auditors (IIA)
Three Designations:
1. Certified Internal Auditor (CIA)
2. Certification in Control Self-Assessment (CCSA)
3. Certified Government Auditing Professional (CGAP)

Requirements:
Successfully complete exams and maintain minimum number of hours continuing professional development each year.

Continuing Professional Development for CIAs
Internal auditors are responsible for:

- Maintaining their knowledge and skills.
- Updating their knowledge and skills related to improvements and current developments in internal auditing standards, procedures, and techniques.

Practicing CIAs A CIA who is performing internal auditing functions must complete a total of 80 hours of acceptable CPD every two years.
Non-practicing CIAs A CIA who is not performing internal auditing functions may request non-practicing status by notifying the Certification Department in writing. Non-practicing CIAs must complete a total of 40 hours of acceptable CPD every two years. As long as their CPD requirements are met, non-practicing CIAs may use the CIA designation; however, if they resume practicing internal auditing, they must report as a practicing CIA.
Pending CIAs Candidates who have passed the examination but have not yet met all the requirements to become a CIA must be in compliance with CPD requirements (80 CPD hours for the prior two-year period) when applying for a certificate. 80 CPD hours will be awarded when the CIA examination is passed (40 hours in the year the examination is passed and 40 hours in the subsequent year).
Retired CIAs A CIA who is not performing internal auditing functions because of retirement may request retired status by notifying the Certification Department in writing. Retired CIAs are not responsible for completing CPD requirements. Retired CIAs may use the CIA designation; however, if they resume employment, they must report as a practicing or non-practicing CIA, as appropriate.
Inactive Status The Certification Department automatically places a CIA in inactive status when the CIA fails to meet established CPD requirements. CIAs in the inactive status may not use the CIA designation. Any wrongful use of the CIA designation will be reported to the IIA's Ethics Committee for disciplinary action. (Source: http://www.theiia.org/ecm/mem_leaders.cfm?doc_id=61http://www.theiia.org/ecm/mem_leaders.cfm?doc_id=61)

Information Systems Audit and Control Association (ISACA)

Designation:
    Certified Information Systems Auditor (CISA)

Requirement:
1. Successful completion of exam: The examination is open to all individuals who have an interest in Information Systems audit, control, and security field. All are encouraged to work toward and take the examination. Successful examination candidates will be sent all documents required to apply for certification with their notification of a passing score

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2. A minimum of five years professional Information Systems auditing, control, or security work experience is required for certification. Experience must have been gained within the 10-year period preceding the application date for certification or within 5 years from the date of initially passing the examination. Retaking and successfully passing the examination will be required if the application for certification is not submitted within 5 years from the passing date of the examination. All experience will be verified independently with employers.
3. Follow the Code of Professional Ethics.
4. Maintain a minimum of 20 contact hours of continuing education is required annually. In addition, a minimum of 120 contact hours is required during a fixed 3-year period.

Continuing Education Policy

The objectives of the continuing education program are to:

- Maintain an individual's competency by requiring the update of existing knowledge and skills in the areas of Information Systems auditing, management, accounting and business areas related to specific industries (e.g., finance, insurance, business law etc.), provide a means to differentiate between qualified CISAs and those who have not met the requirements for continuation of their certification, provide a mechanism for monitoring Information Systems audit, control, and security professionals' maintenance of their competency, and aid top management in developing sound Information Systems audit and control functions.

(Source: http://www.intaudit.edmonton.ab.ca/cisa.htm)

Association of Certified Fraud Examiners (ACFE)

Designation:
       Certified Fraud Auditor (CFE)

Requirement:
- Maintain the confidentiality of information obtained in the course of their duties. The information shall not be used for personal benefit nor released to inappropriate parties.
- Perform their duties in an independent and objective manner, and shall avoid activities which threaten, or may appear to threaten, their independence.
- Maintain competency in the interrelated fields of auditing and information systems through participation in professional development activities.
- Use due care to obtain and document sufficient factual material on which to base conclusions and recommendations.
- Inform the appropriate parties of the results of audit work performed.
- Support the education of management, clients, and the general public to enhance their understanding of auditing and information systems.
- Maintain high standards of conduct and character in both professional and personal activities.

Appendix C – Learning Committee Workshop Results

The Learning Steering Committee and CEIA representatives were divided into 2 teams and asked to brainstorm responses to the following statements:

- Identify the range of potential expectations a member would have of a fully implemented learning services strategy; and
- Suggest opportunities for this team to meet them.

The outputs to the responses are contained in the table below.

Member Expectation	Details Team 1	Details Team 2	Opportunities / Challenges
Content / Standards: I, as a member of this community, expect that the programs offered to me are relevant to my job, targeted to my level and contribute where applicable to my specialty.	• Training on Assurance Services • Core curriculum related to assurance engagements • Courses re: priority issues (e.g., risk, active monitoring) • Training on IIA Standards • Training for Specialists (e.g., IT) • General Orientation to IA (for newcomers to government or IA community) • Course/Learning Development to meet gaps • Discretionary vs. non-discretionary courses • Define to community expectations (in general terms) • Enunciation of basic knowledge skills area • Address policy requirements / standards • Address value added success	• Core skills e.g., interviewing and report writing • Fully developed curriculum • Courses which relate to policy / standards • Portable skills development • Standard courses between department to allow easy movement • Courses which relate directly to data to day job (practical) • Departmental context based training (i.e., it must be context relevant)	• Learning plans needed • 3rd party providers • Base competency profile • Disparate community
Professionalization / Professional Recognition: I, as a member of this community, expect to be recognized for the achievement of my studies – with direct correlation to career advancement	• Position re: certification • Support / guidance for certifications	• Academic credentials and experience recognized • Certifications? • Recognition within the community and by outside the community … possibly even our own classification & compensation • Recognized programs of courses for recognition (? accreditation) (? and pay) • Normal recognition of achievement of	• 3rd party providers • Tap into other communities • Hiring • Retirement / retention • Disparate community

Member Expectation	Details Team 1	Details Team 2	Opportunities / Challenges
opportunities, performance assessments, and certification (where applicable).		• learning objectives • Key competencies – list of defined and phase requirements tools to measure	
Career Development: I, as a member of this community, expect that the learning programs / paths are align to and guide me in my career goals and development.	• Career Path Definition / Mapping • Part of Career development progression • Identify career progression requirement • Coaching / Monitoring • Coaching and monitoring support / coordination • Individual learning plans • Behavioural and functional competencies • To become fully competent at a given level	• Progressive; learning for the 3 levels of auditors; Management should have a plan; leadership • Sense of progression (e.g., sequence of training skills enhancement) • Job advancement related to course completion • Cradle to grave training strategy • Career Development Opportunities • Development opportunities • Some means of training validation certification - pay levels "what's in it for me" • Professional and personal skills are included in curriculum / strategy	• *Tap into other communities* • Base competency profile • Disparate community • Retirement / retention
Tools / Delivery: I, as a member of this community, expect to have flexibility in when and where I can learn, how I can learn and at a cost commensurate with the value.	• Ease of Access • Automated tools to support learning logistics • Sources / modes of delivery to match individual needs: CBT, Workshop, in-house etc. • Website for sharing information resources • Training opportunities menu / link • Easy access to information on course availability • Ongoing information sessions (re: new initiatives, best practices • Facilitating networking • Ability to tap into existing learning experiences i.e., best practices, lessons learned, mentoring tutoring • Inventory to specialized training courses / feedback • Clearing House	• Minimal disruption of personal life • Flexibility in training modes and delivery • No personal costs • Reasonably priced courses • Sharing of best practices • Access to coaches, monitoring in after training follow-up (after sub service) • Knowledge resource centre – standards, policies, training courses, tools	

Member Expectation	Details Team 1	Details Team 2	Opportunities / Challenges
	• Collective discounting / fee arrangements		
Strategy: I, as a member of this community, expect to be provided a range of up-to-date learning services relevant to the changes priorities of our profession.	• A strategy that responds to clear and expressed needs • Clear, practical and implementable training and learning strategy • Provide skills and knowledge required for a given level • Existence of a broad learning roadmap from which indicates learning plans • Definition of general criteria that should be used to design training and learning "packages" • What are the objectives pursued by training and learning? • "Living Strategy" – Provide for changes in Policy, professional state, department needs, etc. • Scalability – large departments – small departments • Support IA marketing as a career		
Quality: I, as a member of this community, expect to experience high impact learning events, well designed from credible sources.	• Ability to attain evaluation of courses taken (feedback) • Course assessment or enrolment or referral	• Experienced trainers • TBS sanctioned courses • Credible, quality training sources	• Curriculum design • Diverse uneven sources • 3rd party providers
Senior Management Support: I, as a member of this community, expect the management team of my department and the government to active sponsor the value of our services, the importance of professional	• Resolution of impediments (e.g., lack of resources, lack of time, unsupportive bosses)	• Management acceptance of the training functions • Courses which position IA as "management tool" • Commitment/obligation for management to support the learning progression	• Perceived Value • Affordability (Cost) • Cynicism

Member Expectation	Details Team 1	Details Team 2	Opportunities / Challenges
development and our individual pursuits of learning.			

Appendix D - Audit Content for Consideration in the Development of the Core Curriculum

The table below is to be used by CEIA to define the initial scope of the 3 learning programs recommended respectively in 1.1 – Revise the existing orientation program to complement new IA policy requirements better; 1.2 – Deliver a three to four day workshop on "Delivering Assurance Services in the Federal Public Service"; and 1.3 – Deliver similar workshop on "Managing Assurance Services in the Federal Public Service."

The table helps to answer the following question: W*hat should be the primary (P) or secondary (S) learning topics for each of the programs?*

Answering this question will help to design 3 complementary and non-duplicative programs. The table also serves as a scoping tool for the course design teams. Note that the left hand column may need to be added to or described in more detail to help in this scoping work.

	Revise Orientation Program	Delivering Assurance Services	Managing Assurance Services
a) Independence and Objectivity	P or S	P or S	P or S
b) Proficiency and Due Care	P or S	P or S	P or S
c) Quality Assurance	P or S	P or S	P or S

d)   Governance and Accountability
    i)   Audit Committee
    ii)   Deputy Head
    iii) Deputy Comptroller General, TBS
	P or S	P or S	P or S

e)   Human Resources
    i)   Staffing
    ii)   Professional development/training
	P or S	P or S	P or S

f)   Developing internal audit policies
    i)   Mandate
    ii)   Scope
    iii) Roles and responsibilities
    iv) Communications
	P or S	P or S	P or S

g)   Developing internal audit standards
    i)   Establishing/adopting criteria
    ii)   Reports
	P or S	P or S	P or S

h)   Defining audit plans
    i)   Materiality and risk
    ii)   Assurance/audit v. other activities
	P or S	P or S	P or S

iii) Resource management			
i) Tools	P or S	P or S	P or S
j) Ethics, values, and codes of conduct	P or S	P or S	P or S
k) Planning and supervision	P or S	P or S	P or S
l) Defining Objective and Scope	P or S	P or S	P or S
m) Establishing/selecting specific, suitable Criteria	P or S	P or S	P or S
n) Developing audit program and tests	P or S	P or S	P or S
o) Gathering and documenting sufficient, appropriate evidence	P or S	P or S	P or S
p) Forming conclusions	P or S	P or S	P or S
q) Writing report	P or S	P or S	P or S
r) Management actions plans – development, inclusion and monitoring	P or S	P or S	P or S

s) Key federal government legislation
   i) Financial Administration Act
   ii) Access to Information Act
   iii) Privacy Act
   iv) Official Languages Act
	P or S	P or S	P or S

t) Policies
   i) Policy on Internal Audit
   ii) IIA Standards for the Professional Practice of Internal Auditing
	P or S	P or S	P or S

2) Content specific:			

a) Standards and criteria
   i) CICA's Criteria of Control
   ii) ISACA's CobiT
   iii) Etc.
	P or S	P or S	P or S

b) ERPs	P or S	P or S	P or S
c) Tools i) Audit automation	P or S	P or S	P or S
d) IT Audit	P or S	P or S	P or S
e) Environmental Audit	P or S	P or S	P or S
f) Forensic	P or S	P or S	P or S

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P   ***Primary***   ***S***   ***Secondary***

Appendix E – Suggested Profile By Level and Associated Learning Paths

This tool is to be used in conjunction with Appendix F in integrating a learning development process with career planning.

- Departmental audit functions can reference the Profiles in Appendix E and Core Competencies (by level) in Appendix F to plan the learning paths of junior, intermediate, and senior internal auditors.
- Internal audit professionals can use Appendices E and F to manage their own careers by assessing their actual development against the Profiles in Appendix E and Core Competencies in Appendix F, and pursuing the relevant learning path. Basic steps for identifying learning paths are:
    - Select relevant Profile: Junior, Intermediate, or Senior IA level.
    - Identify related learning requirements by level for:
        i. Core IA Program, as itemized in Appendix E.
        ii. Elective formal and informal training, as itemized in Appendix F.
        iii. Speciality training based on organizational need and career goals, for example, information systems audit and environmental audit.
- CEIA can use Appendices E and F to provide a core development program and formal training for each IA level, as well as training on specialized topics.

	Guidelines and Learning Path	**Junior**	**Intermediate**	**Senior**
Profile	*Desired Education*	Bachelors Degree in a Related Administrative, Business, Liberal Arts, or Special Sciences Discipline	Bachelors Degree in a Related Administrative, Business, Liberal Arts, or Special Sciences Discipline	Bachelors Degree in a Related Administrative, Business, Liberal Arts, or Special Sciences Discipline
	Directly Related Experience	Less than 24 months	One to Five Years	Three to Ten Years
	Typical Responsibilities	Perform audits of a routine nature with supervision. Completes working papers to document audits.	Perform operational, compliance, and assurance audits of intermediate complexity. Evaluate audit findings and prepare/present the results and recommendations to management. Provide management advice on operational issues. Is project leader for projects and coach for junior staff.	Manage Internal Audits Units. Perform operational, compliance, and assurance audits of high complexity. Provide expert advice to audit community.
	Distinguishing Feature of this stage	Individuals work under the direction of others as apprentices, helping and learning from one or more mentors.	This really has two stages: first – individuals demonstrate their competence as independent contributors and second – individuals broaden and act as mentor for others.	Provide direction for the organization.

	Guidelines and Learning Path	**Junior**	**Intermediate**	**Senior**
Learning Path	*Core IA Program: Formal training (Highly recommended)*	• IA Orientation • Delivering Assurance Services • How Government Works (CCMD)	• Managing Assurance Services • Project Management • Middle Managers Program (CCMD)	• Leading Transformation • Leadership in Federal Public Service
	Elective formal and informal based on competency gaps (see Appendix F for assessment tool)	Core Competencies: Individual workshops based on personal need.	Core Competencies: Individual workshops based on personal need.	Core Competencies: Individual workshops based on personal need.
	Speciality training based on organizational need & career goals	Based on relevant courses available from professional association (IIA, ISACA, ACFE) and private sector providers.	Based on relevant courses available from professional association (IIA, ISACA, ACFE) and private sector providers.	Based on relevant courses available from professional association (IIA, ISACA, ACFE) and private sector providers.

Appendix F – Formal and Informal Learning Opportunities by Competency and Level

This tool is to be used in conjunction with Appendix E in integrating a learning development process with career planning.

- Departmental audit functions can reference the Profiles in Appendix E and Core Competencies (by level) in Appendix F to plan the learning paths of junior, intermediate, and senior internal auditors.
- Internal audit professionals can use Appendices E and F to manage their own careers by assessing their actual development against the Profiles in Appendix E and Core Competencies in Appendix F, and pursuing the relevant learning path. Basic steps for identifying learning paths are:
  - Select relevant Profile: Junior, Intermediate, or Senior IA level.
  - Identify related learning requirements by level for:
    i. Core IA Program, as itemized in Appendix E.
    ii. Elective formal and informal training, as itemized in Appendix F.
    iii. Speciality training based on organizational need and career goals, for example, information systems audit and environmental audit.
- CEIA can use Appendices E and F to provide a core development program and formal training for each IA level, as well as training on specialized topics.

Core Competencies	Formal Learning (modules)	Informal
Junior level – "building the professional craft competence"(more reliance on formal training to build professionalism and consistency and strengthen knowledge and skill base)		
Intellectual Competency • Cognitive • Creativity	Analytics for internal audit Internal Audit Methodology for Assurance Services Internal Audit Methodology for Advisory Services	Participate on quality control committees Participating in community based activities Volunteer to develop training programs, contribution to knowledge management of the profession – tools and methodologies formatting Participate as a men tee
Future Building Competencies • Visioning	Role of Internal Audit	Reading
Management Competencies • Action Management • Organization Awareness • Teamwork • Partnering	Project and Time Management Researching Sources of Information Research Skills (for Canadian Government departments, policies and procedures) Group idea generation and decision making for Internal Audit (Team behaviours are built into the approaches used in	Job shadowing Networking at events Committee participation Contribute to content for IA newsletter and other chapter events

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Core Competencies	Formal Learning (modules)	Informal
	formal training elsewhere.)	
Relationship Competency • Interpersonal Relations • Communication	Conflict Resolutions Skills Communication skills Diversity Writing Skills Presentation Skills Client Relationship Management Emotional Intelligence Toastmasters Facilitation for Difficult Situations Ethics and Values Emotional Intelligence	Establish/ hold discussion groups – point of view lunch and learns Emotional intelligence assessment –reading and self-assessments Toastmasters Volunteer as committee participant and co-ordinators
Personal Competency • Stamina/Stress • Resistance • Ethics and Values • Behavioural Flexibility • Self-confidence	Stress Management Problem Solving Tools and Techniques Conflict/Dispute Resolution Thinking on Your Feet Military Boot Camp-Break 'em down and build'em up again Dealing with Difficult Interpersonal Situations Managing Personal Performance	
Intermediate level (knowledge and skill acquisitions is balanced between formal and informal processes. More reliance at the intermediate level on informal processes than there would be the junior level.)		
Intellectual Competency • Cognitive • Creativity	Applying methodologies and standards for assurance, for consulting/advisory services, and for quality control: • What are the steps • What are tools, techniques effort • What is the effort Project Management Leadership	Participate as a mentor and mentee Networking discussion with peer and experts to explore new methodology and application in government setting
Future Building Competencies • Visioning		Environmental scanning processes/mechanisms
Management Competencies • Action Management • Organization Awareness • Teamwork • Partnering	Leadership Manager as HR manager Change Management	Mentor discussion 360 feedback mechanism Peer learning group

Core Competencies	Formal Learning (modules)	Informal
Relationship Competency • Interpersonal Relations • Communication		
Personal Competency • Stamina/Stress • Resistance • Ethics and Values • Behavioural Flexibility • Self-confidence	Stress Management	Peer "support" group.
Senior level (more reliance on formal training to build professionalism and consistency and strengthen knowledge and skill base)		
Intellectual Competency • Cognitive • Creativity		Senior IA Executive forum (senior leadership roundtables)
Future Building Competencies • Visioning		
Management Competencies • Action Management • Organizational Awareness • Teamwork • Partnering	Transformational Leadership Strategic Marketing Strategic Decision-Making Managing Professional Service Organization	Executive coaching 360 feedback Senior Executive Forums Succession planning
Relationship Competency • Interpersonal Relations • Communication		
Personal Competency • Stamina/Stress • Resistance • Ethics and Values • Behavioural Flexibility • Self-confidence		

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Appendix G – Website Enhancement Considerations

The Internal Audit community is experiencing significant change, in terms of focus, expectations, retirement trends, and evolving standards. It is looking to the Centre of Excellence for Internal Audit to provide leadership and education during this time of change. There is a critical requirement for the Centre to build quickly the skill base needed for consistently delivering assurance services that meet the revised IA policy standards for the public service.

An enhanced website can help the Centre fulfill this mandate. The following are the steps we recommend to enhance the Centre of Excellence for Internal Audit website. We recommend the steps the taken in the order in which they appear. Information on actions and timelines are presented at the end of this Appendix.

Redesign website with long-term vision

Given the current challenges faced by CEIA, the long-term vision of the website should be one of comprehensiveness, utility, and expertise. The Internal Audit website should be more than a general repository of static information. It should be the single point of entry for all people interested in any aspect of internal audit. It should be a source of education, guidance, and services.
- o Someone interested in joining the Internal Audit practice should be able to find minimal requirements and preferred experience, and submit their resume online to the public service commission; and
- o An internal audit practitioner should be able to search the database of policies and guides to find the most current information on interpretations of a specific policy.

Improve site navigation and content

The current website offers inconsistent navigation:
- Some content area, e.g., courses, are not reflected in the site map;
- There is no way to get back to the home page from any of the secondary pages; and
- There is no way to register electronically for the one course that is to be offered. Users must make a phone call.

The current content does not meet the needs of the target audience:
- There is no content related to career development, only one tentative learning opportunity, and no information for job seekers;
- The content is strictly informational. The site offers no tools or services.

Content and navigation can be improved on an ongoing basis. A good starting point would be information currently available in other formats and new content that will satisfy target audiences.

Deliver secure, personalized content

The site should serve all target audiences, in a personalized manner.
Target audience includes:
- o Those new to internal audit who do not currently have training in the methodology and standards of the Institute of Internal Auditors (IIA) and public service for assurance audits;
- o Those experienced auditors who have not applied this methodology and these practices for many years now and need refresher training;
- o Senior program managers and department audit committees who are not familiar with the policy, the standards and the implications for the IA groups in terms of learning and overall human resources management;
- o University students considering a career in Internal Audit; and
- o Current private sector practitioners consulting to or considering a move to the public sector.

This can be achieved by segmenting content and developing an extranet, i.e., a secure section of the site that contains information not appropriate for general use. Internal Audit staff would be given a user name and password. Upon login they would be presented with personalized content.

Public Content	**Extranet Content**
About the Internal Audit practice Career Development: - Competency profiles - Career opportunities within PS - Generic UCS position descriptions Learning Information - Links to learning organizations such as IIA, TDC, etc. - Information about certification and government	Career Development: - Personalized career path information - Self-assessment tools (Learning Coach) Learning Information (through Learning Management System when implemented) - Links to self learning tools - Single sign-on to eCampus - Database of learning opportunities - Coaching Guide for Manager

Public Content	Extranet Content
policies re training Reference Materials • Policy and procedures manuals for IA • Links to allied manuals (FAA)	• WBT Courseware • Personalized learning paths • Virtual coaches and mentors • Discussion forums Reference Materials • Interpretations of policies • Completed audits

Actions and Timelines

- **Recommendation 1 – redesign website with long-term vision**

Required Actions	Timeline
Review of best practices Work shop to develop long-term vision Infrastructure review Resources review Final report with recommendations and comprehensive e-vision	2-4 week

- **Recommendation 2 – enhance navigation and content**

Required Actions	Timeline
Conduct content inventory (online and available in other formats) Design revised Information Architecture Develop and code new content and conduct QA Deploy new content in both official languages	4-16 week (depending on breadth of new content)

- **Recommendation 3 – deliver secure personalized content**

Required Actions	Timeline
Conduct requirements analysis Make informed build vs. buy decision, based on requirements. Design extranet based on technology decision Segment content Deploy extranet in both official languages	3 – 6 months (depending on granularity of personalization and required software)

Note that all timelines are rough estimates and the information provided above should not be considered as a proposal for services.