

Auditor General's Department
Battaramulla

Procedure for Selection of Officers for Local and Foreign Training Programmes and Foreign Scholarships

1. Introduction

The purpose of this selection procedure is to provide equal opportunities to every eligible officer and to ensure the transparency in selecting officers of the Department for Local and Foreign Training Programmes and Foreign Scholarships. The application of a proper procedure will provide guidance to select the most suitable officers for Training Programmes or Scholarships that will add more value to the Department.

2. The Training Division

The Training Division should be restructured to overcome the issues related to the selection of officers for Local and Foreign Training Programmes and Foreign Scholarships, finding training opportunities which are appropriate for the requirements of the Department and to disseminate the knowledge absorbed by the trainees to enhance the performance. The functions of this Division are as follows.

- (a) Providing necessary instruction and information relating to required amendments to the selection criteria for foreign and local training and foreign scholarships.
- (b) Identifying and prioritizing training needs.
- (c) Preparing a Training Plan and a Training Calendar for each year and implement it in an effective manner with the approval of the Training Committee.
- (d) Designing, evaluating, developing and delivering training courses according to the Training Calendar to enable to fulfill minimum annual requirement of 80 hours of training for each officer (See Annexe I).

- (e) Exploring the local and foreign training opportunities, calling for applications and selecting suitable officers in a fair and transparent manner.
- (f) Submitting the details of nominations based on the evaluation criteria to the Training Committee for review and recommendation.
- (g) Maintaining a database of the officers who have undergone training and scholarships.
- (h) Maintaining the Audit Training Centers at Kuruwita and Head Office as Resource Centers to provide local training for both officers of the Department as well as the other officers of outside entities such as Internal Auditors.
- (i) Preparing an Annual Training Budget and using it efficiently and effectively.
- (j) Recruitment of competent and capable Resource Persons internally and externally and maintain a data base.
- (k) Evaluating the performance of Resource Persons and effectiveness of Training programmes.

3. Training Committee

The Training Committee comprises 05 members as described below.

| | | |
|----------------------------|----|------------|
| Auditor General | 01 | (Chairman) |
| Deputy Auditors General | 02 | |
| Assistant Auditors General | 02 | |

The quorum of the Committee for meetings should be three (03) and the Committee meetings should be held at least once a month. In the absence of the Chairman, the most senior member should chair the meeting.

The main functions of the Training Committee are as follows.

- (a) Providing advice and directions to the Training Division on training requirements of the Department and providing facilities to improve the Training Plan and the Training Calendar.

- (b) Recommending suitable officers for Training Programmes and Scholarships.
- (c) Resolving issues relating to training.

4. Types of Training

- (a) Induction Training

Newly recruited officers should undergo a basic induction training to familiarize with how the Department operates and how his or her job fits in to the work environment of the Divisions and Branches by assignments. The aim of this process is to enable the newcomer to adjust as quickly as possible to the new working environment and to achieve effectiveness in the shortest possible time.

- (b) General Training

There are a range of generic skills and knowledge which are not specific to one occupational area. Training will be provided according to the needs identified during the audits and the needs of individuals. Example: - Language Proficiency, IT, Report Writing, etc.

- (c) Professional and Technical Training

Knowledge and skills of the employees in all sectors such as Finance and Banking, Power and Energy, Education, etc. need to be kept up-to-date with changes and developments in their particular fields. Therefore, the Training Division is responsible for identifying, prioritizing and authorizing such training in line with the Department and individual objectives.

Particularly following areas need to be considered for training:

- Financial Auditing – (SLAS, SLAuS, SLPSAS, etc.)
- Performance Auditing
- Investigation and Forensic Auditing
- System Auditing - CAAT
- Legal and Regulatory Frameworks
- Foreign Funded Projects

- Environmental Auditing
- Procurement Auditing (Goods, Services, and Works)
- Good Governance
- Code of Ethics
- Report Writing
- Language Proficiency
- Soft Skills
- Industry Specific Areas – Finance and Banking, Power and Energy, etc.

(d) Management Training

Management Development is essential for the success of the Department in increasing the effectiveness of first level, middle and Senior Management. The corporate strategy is to provide training at all levels of management based on individual needs and the running of the corporate Programmes. Ex: - Capacity Building, Strategic Planning, Corporate Governance, Ethics, etc.

(e) Qualifications

The Department will provide training and further education in pursuit of qualifications for employees where a clear link can be made to meet service objectives. It is the Department's policy to link training and further education to international standards wherever appropriate. For an example, if a post graduate degree is considered to be a basic qualification for the post of Assistant Auditor General, the successors, according to the Succession Plan of the Department, should be provided with financial and other facilities to obtain such qualifications through independent education.

(f) Health and Safety

The management and all individual employees have a role in ensuring a healthy and safe working environment. Officers who are assigned duties may be exposed to certain health and safety difficulties. Therefore, training is provided as part of an employee's induction, and training programs are arranged according to the needs of safety in consultation with the external Health and Safety officials.

5. Local Training Programmes

All the officers of the Department are provided local training in accordance with the details given in the Annexe II. It is the responsibility of the Training Division to select relevant officers for training courses and submit to the Training Committee for recommendation.

The following criteria should be considered for the selection of officers for the Postgraduate Programmes conducted locally.

- (a) The programme should be conducted by a reputed University approved by the University Grants Commission.
- (b) The programme must be relevant to the requirements of the Department
- (c) Priority must be based on following criteria.
 - (i) Seniority
 - (ii) Continuation of the previous programme
 - (iii) Industry specific
 - (iv) Promotional requirements
- (d) Remaining period of the service of the officer in the Department should be at least 2 years after the completion of training.
- (e) If the Course is not completed as agreed, the expenses incurred by the Department should be refunded by the officer in accordance with the requirements of the Establishments Code and other related circulars.
- (f) The Department provides 90 per cent of the course fee with the signing of an agreement and balance should be paid by the officer.

6. Foreign Training Programmes

All the officers of the Department are provided a short term foreign training programme to get an experience on the practices of the International Supreme Audit Institutions, such as, India, Pakistan, Thailand, Malaysia, Indonesia, Singapore, etc.

7. Foreign Scholarships


Foreign scholarships can be categorized in to three types as follows.

- (a) Short Term – Less than 30 days (Conducted by SAIs, INTOSAI, ASOSAI, etc.),
- (b) Medium Term – Not more than 3 months, and
- (c) Long Term – Studies for qualifications (Ex. Postgraduate Studies)

Selection procedure for foreign scholarships is shown in Annexe III

Sharing of Experience obtained from Foreign Scholarships

The officers who participate in foreign training are expected to share the knowledge and experience obtained through the foreign training with the other officers of the Department. A Power Point presentation in the presence of the Training Committee or any other place recommended by the Training Committee should be done. Further, the officers who undergo foreign training may publish articles relating to the knowledge and experience obtained during the foreign scholarships and training in the Journals of the Department and deposit important documents relating to such trainings in the library of the Department for reference by other officers.



Auditor General
Gamini Wijesinghe

Annexe I

Proposed Training Calendar

| Target Group | Probable Contents | Time of Training | Duration | Venue |
|--|--|--------------------|----------|---------------------|
| Newly Recruited Audit Examiners | <ul style="list-style-type: none"> (a) Administration Procedure (b) Introduction of Public Financial Management (c) Public Sector Organizations and Accounting Systems (c)Mandate of the Auditor General (d) Constitutional Law (e)Accountability Concepts (f) Basics of Financial, Performance Investigation and IT Audits (g)Organization Structure of the AGDSL and Branch arrangement (h) Reporting Process | At the Recruitment | 02 Weeks | Head Office / CPATD |
| Newly Recruited Superintendents of Audit | <ul style="list-style-type: none"> (a) Administration Procedure (b) Introduction of Public Financial Management (c) Public Sector Organizations and Accounting Systems (d) Mandate of the Auditor General (e) Basics of Financial, Performance, Investigation and IT Audits (f) Branch Management and | At the Recruitment | 01 Month | Head Office/ CPATD |

| | | | | |
|---|---|--|------------------------|--------------------------------|
| | Leadership Skills (g) Reporting process and Report Writing Skills | | | |
| General Training for Audit Examiners (Basic Courses) Superintendents of Audit (Advance Courses) Deputy/Assistant Auditors General (Advance Courses) | (a) Theory and applications of Sri Lanka Accounting Standards / Sri Lanka Public Sector Accounting Standards / Auditing Standards (b) Donor Funded Projects and Report Writings (c) Risk based Auditing (d) Performance Audit (e) Investigation Audit (f) Environmental Audit (g) Forensic Audit (h) Procurement Audit (i) IT Audit (j) Revenue Audit (k) Audit on Construction Works | According to the Training timetable (Only 03 times per topic per year) | 01 Week per each Topic | CPAT &D at Kuruwita |
| Additional Auditors General/Deputy Auditors General/Assistant Auditors General | (a) Trainings on Communication and Presentation Skills (b) Advanced IT Auditing (c) Negotiation Skills (d) Training on conducting Meetings (e) Leadership (f) Business Ethics | | 01 week per Topic | Selected outside Organizations |

Annexe II

Local Training

| Areas of Training | Target Groups | Type of Training | Method of Selection | Marks |
|-----------------------|--------------------------------------|---|--------------------------------------|-------|
| 1. Induction Training | New Recruitments 1. Newcomers | Information and Instruction on the Work Environment and Audit Methodologies. <ul style="list-style-type: none"> • Class Room Sessions on Technical Training <ul style="list-style-type: none"> – Financial Audit, – Performance Audit, – Investigation Audit, – Forensic Audit, – Systems Audit, – IT, etc. • On the Job Training | At the recruitment for all newcomers | N/A |
| | 2. Promotions | Outbound Training on <ul style="list-style-type: none"> • Leadership • New Technical Developments | At the promotions | |
| 2. General Training | AEs | Language Proficiency, IT | Regular basis on requests | |
| | SAs | Language Proficiency, IT, Report Writing | Regular basis on requests | |
| | Divisional Heads | IT | On requests | |
| | | | | |

| | | | | |
|--|-------------------------------|--|---|--|
| 3. Professional and Technical Training | All the Officers | Continuous professional development and training | Established groups according to the individual preferences and based on seniority | |
| | | | | |
| 4. Management Training | SAs, Divisional Heads | Managerial Skills and Soft Skills | Based on seniority | |
| | | | | |
| 5. Qualifications | AEs, | Certificate Course | Based on seniority | |
| | AEs, SAs | Postgraduate Diploma | Based on seniority and proportionate basis (SAs - 35% and AEs - 65%) | |
| | AEs, SAs and Divisional Heads | Professional Education | According to request (Maximum amount allocation per person for any stage of examinations to be decided) | |
| | SAs and Divisional Heads | Master Degrees (According to the individual preference and the service requirements) | Based on seniority in line with the Succession Plan | |
| | | | | |
| 6. Health and Safety | All officers | Training programmes are arranged in consultation with the external Health and Safety Officials (Physical and Mental) | Occasionally | |

Annexe III

| | Description | Marks | | |
|----------|---|------------|-----------|-------------------|
| | | Individual | Allowable | Maximum Allocated |
| 1 | Educational and Professional Qualifications | | | 18 |
| 1.1 | Educational Qualifications (Maximum marks given for the highest qualification) | | 09 | |
| 1.1.1 | Non-graduate | 02 | | |
| 1.1.2 | Graduate | | | |
| 1.1.2.1 | Basic Degree or HNDA or Other equivalent qualifications | 05 | | |
| 1.1.2.2 | Degree with a class - Lower | 06 | | |
| 1.1.2.3 | Degree with a class - Upper | 07 | | |
| 1.1.2.4 | Postgraduate Diploma | 08 | | |
| 1.1.2.5 | Postgraduate Degree | 09 | | |
| 1.2 | Professional Qualifications (Maximum marks given for the highest qualification) | | 09 | |
| 1.2.1 | CA – Executive Level or | 02 | | |
| | CIMA – Operational Level or | | | |
| | Other equivalent qualifications | | | |
| 1.2.2 | CA – Licentiate Certificate or | 05 | | |
| | HNDA | | | |
| 1.2.3 | CA- Business Level or | 06 | | |
| | CIMA – Business Level or | | | |
| | Other equivalent qualifications | | | |
| 1.2.4 | CA- Strategic Level/ Corporate Level or | 08 | | |
| | CIMA – Strategic Level or | | | |
| | Other equivalent qualifications | | | |
| 1.2.5 | CA/ ACCA/ CIMA Membership | 09 | | |
| 2 | Language Proficiency | | | 07 |
| 2.1 | IELTS – 6.5 or more within 2 years | 07 | 07 | |
| | TOFEL – 575 or more within 2 years | | | |
| 2.2 | IELTS – from 5.0 to 6.0 within 2 years | 06 | | |

| | | | | | |
|--------------------|--|--|-----|-----|------------|
| | | TOFEL - from 500 to 574 within 2 years | | | |
| | 2.3 | Diploma in English from a recognized Institution | 07 | | |
| | 2.4 | Basic Degree or any other equivalent qualifications followed in English medium | 07 | | |
| | | | | | |
| 3 | Previous participation (Accumulation of number of days of visits abroad - within a ten year period) | | | | 40 |
| | 3.1 | More than 01 year | Nil | 40 | |
| | | 06 - 12 months | 10 | | |
| | | 03 - 06 months | 18 | | |
| | | 02 - 03 months | 22 | | |
| | | 01 - 02 months | 28 | | |
| | | 30 - 15 days | 30 | | |
| | | 07 - 15 days | 33 | | |
| | | Less than 07 days | 36 | | |
| | | Not visited | 40 | | |
| | | | | | |
| 4 | Seniority | | | | 30 |
| | 4.1 | 30 marks are allocated for the most senior officer and proportionately 01 mark is deducted from others. However, maximum deduction is limited to 05 marks. | | 30 | |
| | | | | | |
| 5 | Service in the relevant field | | | | 05 |
| | 5.1 | If the officer is engaged in the field relevant to the training program | | 05 | |
| | 5.2 | Priority will not be considers for the officers who had visited abroad in 3 or more times during the immediately preceding 10 years period. | | N/A | |
| | 5.3 | In the case of similar marks gained by officers, the most senior officer will be selected. | | N/A | |
| Total Marks | | | | | 100 |