

2006 Biennial Audit Forum

Changing the Way Auditors Learn: Innovations in Auditor Training and E-Learning

Panel Members: Glen Fowler – Training and Recruiting Manager, Office of the California State Auditor
 Nikki Tinsley – CPA, Senior Manager/Consultant EAM, Inc.
 Carol Willett – US Government Accountability Office

An audience survey:

- Which of these goals matches those in your organization?
- Which challenges do you see as most critical?
- What do you think of our envisioned future?

What are our immediate goals?

California	<ul style="list-style-type: none"> • Career Development – Make training a higher priority for all levels of staff. Encourage managers to take more soft-skill training (i.e., Interpersonal Communication Skills”). • Training Topics - Identify more training opportunities that are timely, and industry specific. Identify more/new training opportunities for senior-level staff. • Delivery - Increase the level of accessibility and convenience of training. Work with instructors to better tailor training.
PCIE/ECIE	<ul style="list-style-type: none"> • Advocate & implement human resource programs to aid in recruiting & retaining highly skilled & well-trained staff. • Increase motivation & enhance productivity of the IG workforce. • Improve professional staff development programs that build upon core competencies in a cost effective manner. • Refine a 21st Century model for leadership development & succession planning programs. • Foster & advance the effectiveness & professionalism of the IG community. • Promote academic research and publication. • Integrate IG specific training into graduate academic programs. • Provide international outreach for the IG concept.
GAO	<ul style="list-style-type: none"> • Create comprehensive, on-demand analytic methods & auditing techniques curricula that align with the audit process & specific job tasks. • Expand job aids & performance support tools. • Tap external professional development resources to address the collaboration, communication, negotiation & teambuilding skills that are not unique to GAO. • Design a blended leadership development program that helps us transition rapidly shifting workforce mix.

What are the challenges we face?

<p>California</p>	<ul style="list-style-type: none"> • Attrition – A shortage in human capital has shifted priorities so there is less emphasis on training since our audit commitments still need to be met. • Travel – Staff frequently travel and audit schedules change. This makes it difficult for staff to attend planned in-house training. Subsequently, staff often need “eleventh hour” courses to meet license/certification requirements. • On-line/CD training – This mode of training can be costly and curricula are typically limited or too general. CD courses require turnaround time for vendor grading. • CA Board of Accountancy: – The Board has adopted new requirements including an “interactive” requirement and a 50 percent “Technical” CPE requirement (i.e., related to accounting, auditing, computer/information technology).
<p>PCIE/ECIE</p>	<ul style="list-style-type: none"> • IG offices are dissimilar – 58 IG offices ranging in size from 2 staff members to over 1,000. These include oversight for all aspects of federal & quasi-federal departments/agencies, some with their own agenda. • Core competencies are not used across the community, have not become part of the culture. • Success of the consolidated training academies – the IG’s recently agreed to combine 3 academies with individual leadership structures into one corporate structure. • E-Learning is a pilot program in it’s infancy – IG community is not taking advantage of what it can offer. Trainers feel threatened.
<p>GAO</p>	<ul style="list-style-type: none"> • Limited Resources – specifically availability of Subject Matter Experts to create more on-demand content & to validate scenarios to reflect on-the-job choices and challenges. • Inadequate technical infrastructure to support web based learning with adequate testing and audit trails to track course completion and proficiency measures. • Lack of realistic metrics – We’d like to be able to measure “time to competence” as the real differentiator of whether or not learning is making a difference, but we’ve yet to hit on a good surrogate. Our real business need is to speed the ability of new staff to become independent contributors who can manage sections of an audit or an entire engagement largely on their own.

What do we hope to see in our future?

<p>California</p>	<ul style="list-style-type: none"> • Career Development – We’re considering to implement a Career Mentoring program to oversee and maintain continuity in the professional development of staff. We’ll continue to tie staff training and development to competency assessments. We’re implementing an Executive Coaching program to supplement soft skill training for managers. • Training Topics – We’re increasing our participating in audit associations and committees to provide greater input as to the courses being offered via audio conferences and the topics presented at conferences. We’re encouraging senior-level staff to participate in conferences to earn CPE. The topics are typically timely, and there is the added benefit of learning from your peers in other states. • Delivery – We’re investigating the resources needed to develop and maintain intranet training modules for some of our “core” classes. We’re increasing the use of audio conferences; the format is interactive, and staff learn directly from the industry/topic experts. We’re also planning to record more in-house training sessions so staff can view them later. For these sessions, we’ll need to construct an “interactive” component such as a test.
<p>PCIE/ECIE</p>	<ul style="list-style-type: none"> ▪ Increase support for community-wide goals & initiatives ▪ Enhanced performance in core competency areas becomes part of class development paradigm & competencies evolve as community needs change ▪ Consolidated academies become the trainer of choice, offering a range of basic & just-in-time training ▪ E-Learning becomes accepted as an efficient & effective training tool, becomes part of the training culture, is used to supplement academy offerings & as an information sharing tool.
<p>GAO</p>	<ul style="list-style-type: none"> ▪ Find, acquire & deploying tools that enable Subject Matter Experts to more easily capture and convey the basis for decisions based on professional judgment. ▪ Teach staff with less experience how to develop and apply professional judgment in a consistent & replicable way. ▪ More effectively leverage individual Team-efforts to develop subject matter expertise, issue expertise & agency expertise. ▪ Develop a technical infrastructure that allows us to test for knowledge, proficiency & then point people to the resources that will be most helpful in addressing skill gaps & in meeting organizational goals for performance. ▪ Sustain a culture of stewardship in which it is rewarding for GAO staff to serve as Adjunct Faculty, Subject Matter Experts & Beta Testers.