



Office of the City Auditor
Policies and Procedures

Number: 6.2.3

Title: Annual Training Plan

Original Date:
Revision Date:
Approved by:

10/09/2001

08/12/2005

I. Policy

The Office of the City Auditor shall develop an annual training plan that will be used to identify the training needs for auditors and investigators.

II. Purpose

The purpose of this policy is to ensure that auditor and investigator professional development needs, and Government Auditing Standards related to training requirements, are met. Another purpose of this policy is to allocate training resources on an office wide basis.

III. Definitions

- A. **Training Plan** - A report that lists, for each employee, recommended training courses, corresponding continuing education hours, and training course cost.
- B. **Training Requirements** - A curriculum designed to identify core training requirements for auditors and investigators. Requirements are organized by level and zone. Possible sources and recommended number of hours for training courses may also be included. The training requirements are attached at the end of this policy.
- C. **Continuing Education Hours** - Hours associated with courses that contribute to an auditor's professional proficiency. The standard ratio is one continuing education hour for every 50 minutes of instruction. These hours are meant to meet the continuing education requirements of the Government Auditing Standards, but do not necessarily meet the continuing professional education (CPE) hours required by professional certifications.

IV. Procedures

- A. Within one month after City Council has approved OCA's yearly Service Plan, a training plan will be developed and presented to the Executive Management Team.
- B. The approved training plan, along with related training brochures, will be used to register OCA staff for scheduled training throughout the fiscal year.
- C. During the year, staff may also request training that is not included on the plan (in accordance with Policy 6.2.4), but priority will be given to training identified in the plan.
- D. Periodically, the training requirements will be reviewed and updated so that they remain congruent with performance expectations.

V. Responsibilities

A. Training Coordinator

- 1. Shall review each employee's CPE file and compare it to the training plan requirements. Specifically, the Training Coordinator shall:
 - a. Annually, scrub CPE data for consistency year using PAS report "Training Courses by Plan Requirement" (Reconciliation Report). This should occur prior to reconciliation of plan requirements to staff training records.
 - b. Annually, reconcile plan requirements to staff training records.
 - i. This can be done by each staff member, using a copy of the current Training Plan Requirements and the PAS report "Comparison of Training Received to Plan", which shows the employee's progress on their training plan.
 - ii. The Training Coordinator should provide this information to staff to verify the reconciliation.
 - c. Review and address any employee feedback or grandfathering requests.
 - 2. The training coordinator will draft a training plan that recommends specific training for employees who have not taken the required training for their level and zone, and who need additional continuing education hours. The training coordinator shall also ensure that training requirements are congruent with performance expectations.
- B. The **Executive Management Team** shall review the draft training plan and, taking into consideration training availability, budget

constraints, and other input, make recommendations to the Deputy City Auditor.

- C. The **Deputy City Auditor** will approve the training plan.
- D. The **Administrative Specialist** is responsible for registering each employee for approved training in a timely manner.
- E. **All OCA staff** is responsible for making sure that recommended training corresponds with their long form development plan and applicable professional certification requirements.

OCA TRAINING REQUIREMENTS

INVESTIGATOR			
FS I level, zone1			
PLAN REQUIREMENT	HOURS	REQUIREMENT COMPONENT	POTENTIAL SOURCES
Interview/Interrogation Techniques	16	<ul style="list-style-type: none"> ▪ Interview/interrogation techniques 	GATI
Legal Issues by Subject Area	8	<ul style="list-style-type: none"> ▪ Right to privacy ▪ Search and seizures ▪ HR/Labor Law 	SkillPath, COA-Law
OCA Academy (Orientation)	25	<ul style="list-style-type: none"> ▪ Auditing Profession ▪ City Structure ▪ Office structure, purpose, and culture ▪ Audit process overview ▪ Documentation and workpapers ▪ OCA performance appraisal introduction 	OCA in-house
Prevention and Detection of Fraud	16	<ul style="list-style-type: none"> ▪ Prevention and detection of fraud 	GATI
Public Sector: How to Conduct an Internal Investigation	8	<ul style="list-style-type: none"> ▪ Public Sector - how to conduct an internal investigation 	Council on Education in Management
Electives		<ul style="list-style-type: none"> ▪ Non specialty area 	
FS I level, zone 3			
PLAN REQUIREMENT	HOURS	REQUIREMENT COMPONENT	POTENTIAL SOURCES
Electives		<ul style="list-style-type: none"> ▪ Non specialty area 	
FS I level, zone 5			
PLAN REQUIREMENT	HOURS	REQUIREMENT COMPONENT	POTENTIAL SOURCES
Electives		<ul style="list-style-type: none"> ▪ Non specialty area 	
FS II level, zone 1			
PLAN REQUIREMENT	HOURS	REQUIREMENT COMPONENT	POTENTIAL SOURCES
AFS3	4	<ul style="list-style-type: none"> ▪ AFS3 	COA
Banking Procedures	8	<ul style="list-style-type: none"> ▪ Banking procedures 	AICPA
Computer Fraud: Prevention and Detection	16	<ul style="list-style-type: none"> ▪ Computer fraud: detection and prevention 	GATI
Forensic Accounting Basics	16	<ul style="list-style-type: none"> ▪ Forensic accounting basics 	
OCA Academy (Supervisor's Academy)	32	<ul style="list-style-type: none"> ▪ Supervisor Academy: ▪ New Supervisor Orientation Part 1 ▪ New Supervisor Orientation Part 2 ▪ The Principles and Qualities of Genuine Leadership ▪ Providing Constructive Feedback ▪ Personnel Policies Part 1 & 2 ▪ Ethics @ COA: Preserving the Public's Trust ▪ SSPR Overview 	COA - HRD
Electives		<ul style="list-style-type: none"> ▪ Non specialty area 	
FS II level, zone 3			
PLAN REQUIREMENT	HOURS	REQUIREMENT COMPONENT	POTENTIAL SOURCES
Electives		<ul style="list-style-type: none"> ▪ Non specialty area 	
FS II level, zone 5			

PLAN REQUIREMENT	HOURS	REQUIREMENT COMPONENT	POTENTIAL SOURCES
Electives		▪ Non specialty area	
FS III level, zone 1			
PLAN REQUIREMENT	HOURS	REQUIREMENT COMPONENT	POTENTIAL SOURCES
Fraud Conferences/Symposiums	32	▪ Fraud conferences/symposiums	SAO, CFE, AICPA
Electives		▪ Non specialty area	
FS III level, zone 3			
PLAN REQUIREMENT	HOURS	REQUIREMENT COMPONENT	POTENTIAL SOURCES
Electives		▪ Non specialty area	
FS III level, zone 5			
PLAN REQUIREMENT	HOURS	REQUIREMENT COMPONENT	POTENTIAL SOURCES
Electives		▪ Non specialty area	

AUDITOR			
FS I level, zone 1			
PLAN REQUIREMENT	HOURS	REQUIREMENT COMPONENT	POTENTIAL SOURCES
Basic Governmental Auditing 1	40	<ul style="list-style-type: none"> ▪ Audit process (detailed) ▪ Auditing standards ▪ Internal controls ▪ Principles of working papers ▪ Audit evidence 	SAO, Training Solutions, GATI
Basic Governmental Auditing 2	24	<ul style="list-style-type: none"> ▪ Audit interviewing ▪ Drawing conclusions ▪ Report writing overview ▪ Elements of a finding 	SAO, Training Solutions, GATI
City of Austin Processes	8	<ul style="list-style-type: none"> ▪ Establishing ordinances and resolutions ▪ Purchasing and contracts ▪ Financial management (budget, accounting systems) 	OCA in-house, COA Purchasing
Ethics/Fraud	8	<ul style="list-style-type: none"> ▪ Ethics/Fraud 	COA
MS Excel		<ul style="list-style-type: none"> ▪ MS Excel 	COA CTM
MS PowerPoint		<ul style="list-style-type: none"> ▪ MS PowerPoint 	COA CTM
MS Word		<ul style="list-style-type: none"> ▪ MS Word 	COA CTM
OCA Academy (Orientation)	25	<ul style="list-style-type: none"> ▪ Auditing Profession ▪ City Structure ▪ Office structure, purpose, and culture ▪ Audit process overview ▪ Documentation and workpapers ▪ OCA performance appraisal introduction 	OCA in-house
Performance accountability	8	<ul style="list-style-type: none"> ▪ Performance accountability 	OCA
Project Management 1	4	<ul style="list-style-type: none"> ▪ Time management 	COA HRD
Teamwork Skills	8	<ul style="list-style-type: none"> ▪ Teamwork skills ▪ Effective listening 	COA HRD, UT, SkillPath
Electives		<ul style="list-style-type: none"> ▪ Non specialty area 	
FS I level, zone 3			
PLAN REQUIREMENT	HOURS	REQUIREMENT COMPONENT	POTENTIAL SOURCES
Assessing Data Reliability	8	<ul style="list-style-type: none"> ▪ Assessing data reliability 	
Basic Conflict Resolution	8	<ul style="list-style-type: none"> ▪ Win-win solution design 	UT, ACC, GATI, HRD
Developing Audit Findings	16	<ul style="list-style-type: none"> ▪ Developing audit findings 	
Developing Methodologies 1	24	<ul style="list-style-type: none"> ▪ Performance measurement ▪ Program evaluation ▪ Basic quantitative methods (trends and ratios) ▪ Qualitative methods ▪ Surveys 	OCA, SAO
Developing Objectives, Scope, and Methodology	8	<ul style="list-style-type: none"> ▪ Developing OS&M 	OCA
Presentation Techniques	16	<ul style="list-style-type: none"> ▪ Presentation techniques 	GATI, UT, SkillPath
Process Flow Auditing/Flowcharting	16	<ul style="list-style-type: none"> ▪ Process flow auditing/flowcharting 	SAO, MIS, UT Quality Center

Project Management 2	24	<ul style="list-style-type: none"> ▪ Planning the audit ▪ Directing resources ▪ Meeting deadlines 	SAO, GATI, UT, MIS, SkillPath
Report Writing	16	<ul style="list-style-type: none"> ▪ Report writing 	OCA
Electives		<ul style="list-style-type: none"> ▪ Non specialty area 	
FS I level, zone 5			
PLAN REQUIREMENT	HOURS	REQUIREMENT COMPONENT	POTENTIAL SOURCES
ACL – Basic		<ul style="list-style-type: none"> ▪ ACL basic 	SAO, ACL (online)
Advanced conflict resolutions	8	<ul style="list-style-type: none"> ▪ Dealing with difficult people 	UT, ACC, GATI, HRD
AFS3 – Basics		<ul style="list-style-type: none"> ▪ AFS3 basics 	COA
Basic Governmental Accounting		<ul style="list-style-type: none"> ▪ Basic governmental accounting 	SAO
Developing Methodologies 2	24	<ul style="list-style-type: none"> ▪ Statistics ▪ Sampling ▪ Basic SPSS ▪ Statistical analysis (regression, ANOVA, etc.) ▪ Interpreting results 	SAO, GATI, Joyce Keller (consultant)
Integrated Auditing Workshop	16	<ul style="list-style-type: none"> ▪ Integrated auditing 	SAO
IT Controls	24	<ul style="list-style-type: none"> ▪ IT controls 	IIA, GATI, ISACA, MIS
MS Access – Basic		<ul style="list-style-type: none"> ▪ MS Access basic 	COA CTM
OCA Academy (AIC Training)	8	<ul style="list-style-type: none"> ▪ Expectations for an AIC ▪ Setting target dates and priorities ▪ Using PAS for project management 	OCA in-house
Writing Recommendations	4	<ul style="list-style-type: none"> ▪ Writing recommendations 	OCA
Electives		<ul style="list-style-type: none"> ▪ Non specialty area 	

AUDITOR			
FS II level, zone 1			
PLAN REQUIREMENT	HOURS	REQUIREMENT COMPONENT	POTENTIAL SOURCES
Data Analysis Tools	24	<ul style="list-style-type: none"> ▪ Advanced ACL, and/or ▪ Advanced Access, and/or ▪ Advanced SPSS, and/or ▪ ArcView 	ISO, ACL (online or consultant)
Negotiation Skills		<ul style="list-style-type: none"> ▪ Negotiation skills 	GATI
OCA Academy (Supervisor's Academy)	32	<ul style="list-style-type: none"> ▪ Supervisor Academy: ▪ New Supervisor Orientation Part 1 ▪ New Supervisor Orientation Part 2 ▪ The Principles and Qualities of Genuine Leadership ▪ Providing Constructive Feedback ▪ Personnel Policies Part 1 & 2 ▪ Ethics @ COA: Preserving the Public's Trust ▪ SSPR Overview 	COA - HRD
Project Management 3	24	<ul style="list-style-type: none"> ▪ Managing multiple projects ▪ Motivation ▪ Flexing management styles ▪ Providing guidance ▪ Microsoft Project 	MIS, AMA, SkillPath, GATI
Reviewing Audit Reports	8	<ul style="list-style-type: none"> ▪ Reviewing audit reports 	OCA
Risk Assessment and Control Frameworks	16	<ul style="list-style-type: none"> ▪ Risk assessment and control frameworks 	IIA, GATI
Electives		<ul style="list-style-type: none"> ▪ Specialty and Non specialty area 	
FS II level, zone 3			
PLAN REQUIREMENT	HOURS	REQUIREMENT COMPONENT	POTENTIAL SOURCES
Coaching/Developing the AIC	24	<ul style="list-style-type: none"> ▪ Coaching/Developing the AIC 	OCA
Dealing with Personnel Issues		<ul style="list-style-type: none"> ▪ Dealing with personnel issues 	
Giving Feedbacks	16	<ul style="list-style-type: none"> ▪ Giving feedbacks 	UT, ACC, GATI, COA
Project Management 4		<ul style="list-style-type: none"> ▪ Selecting appropriate projects 	
Reviewing Audit Reports	8	<ul style="list-style-type: none"> ▪ Reviewing audit reports 	
Risk Assessment and Control Frameworks	16	<ul style="list-style-type: none"> ▪ Risk assessment and control frameworks 	
Electives		<ul style="list-style-type: none"> ▪ Specialty and Non specialty area 	
FS II level 2, zone 5			
PLAN REQUIREMENT	HOURS	REQUIREMENT COMPONENT	POTENTIAL SOURCES
Electives		<ul style="list-style-type: none"> ▪ Non specialty area 	

AUDITOR			
FS III level, zone 1			
PLAN REQUIREMENT	HOURS	REQUIREMENT COMPONENT	POTENTIAL SOURCES
Audit Office 101		<ul style="list-style-type: none"> ▪ Developing an Annual Service Plan ▪ Developing a Business Plan ▪ Developing a Strategic Plan 	MIS
Developing/Managing Higher Level Staff	16	<ul style="list-style-type: none"> ▪ Developing/managing higher level staff 	OCA
Government Auditing Conferences		<ul style="list-style-type: none"> ▪ Government auditing conferences 	
Marketing the Audit Function		<ul style="list-style-type: none"> ▪ Marketing the audit function 	
Personnel Policies	8	<ul style="list-style-type: none"> ▪ Personnel policies 	
Prevention and Detection of Fraud	16	<ul style="list-style-type: none"> ▪ Prevention and detection of fraud 	GATI
Electives		<ul style="list-style-type: none"> ▪ Non specialty area 	
FS III level, zone 3			
PLAN REQUIREMENT	HOURS	REQUIREMENT COMPONENT	POTENTIAL SOURCES
Electives		<ul style="list-style-type: none"> ▪ Non specialty area 	
FS III level, zone 5			
PLAN REQUIREMENT	HOURS	REQUIREMENT COMPONENT	POTENTIAL SOURCES
Electives		<ul style="list-style-type: none"> ▪ Non specialty area 	

CERTIFICATION TRACKS

CERTIFICATION	HOURS	REQUIREMENT COMPONENT	POTENTIAL SOURCES
CPA	No hours requirements	-	Review Courses Study Guides in OCA Library Software (upgrades maintained routinely)
CIA	No hours requirements	-	Review Courses Study Guides in OCA Library Software (upgrades maintained routinely)
CFA	No hours requirements	-	Review Courses Study Guides in OCA Library Software (upgrades maintained routinely)
CGAP	No hours requirements	-	Review Courses Study Guides in OCA Library Software (upgrades maintained routinely)
CISA	No hours requirements	-	Review Courses Study Guides in OCA Library Software (upgrades maintained routinely)
CMA	No hours requirements	-	Review Courses Study Guides in OCA Library Software (upgrades maintained routinely)
CGFM	No hours requirements	-	Review Courses Study Guides in OCA Library Software (upgrades maintained routinely)
CCSA	No hours requirements	-	Review Courses Study Guides in OCA Library Software (upgrades maintained routinely)