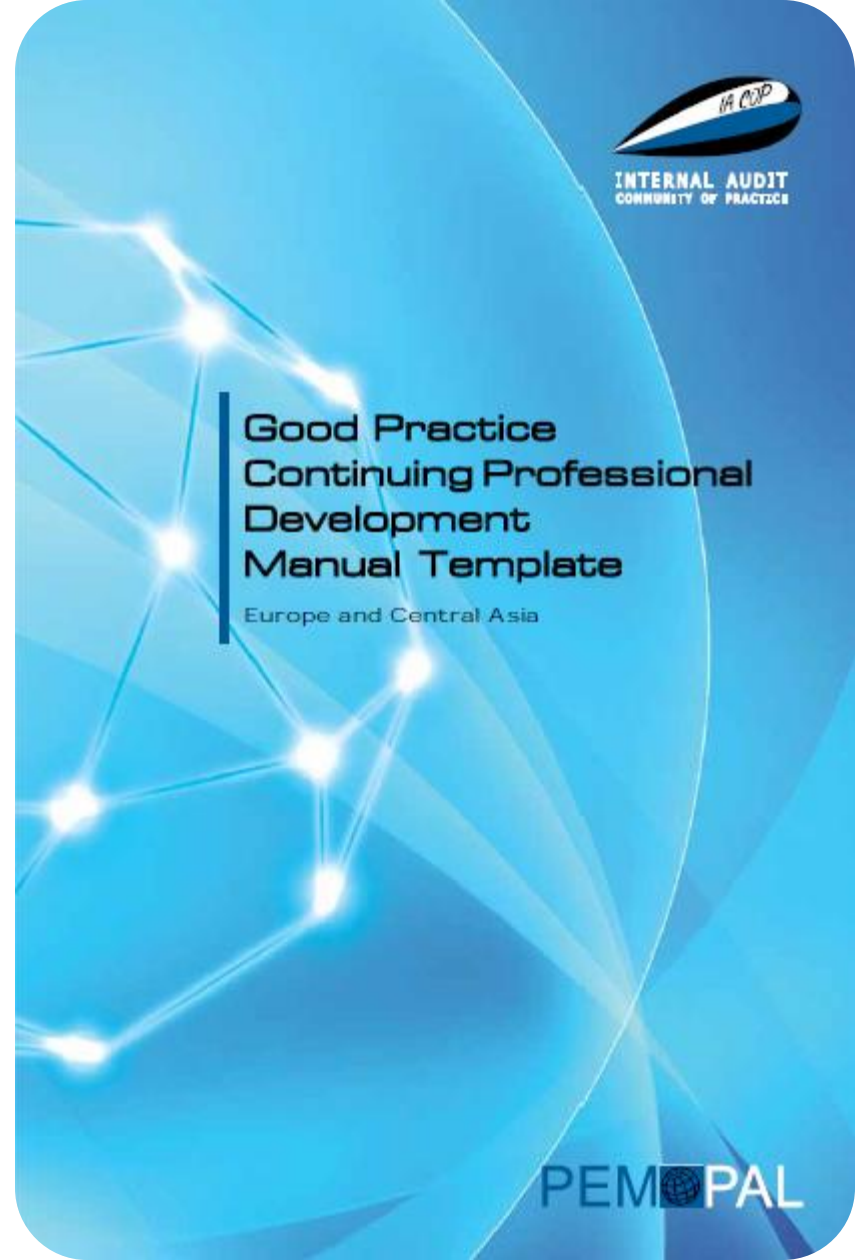# Good Practice Continuing Professional Development Manual Template

Europe and Central Asia
Internal Audit Community of Practice
(IA CoP)

23rd plenary meeting

April 22-24, 2013, Tbilisi - Georgia

How we worked?

- **Starting point:**

⁻ IA COP Internal Audit Manual Template:

2.5.1.4. Training and Continuing Professional Development
Initial proficiency in applying internal auditing standards, procedures and techniques need to be continuously developed and improved. The manual should describe the arrangements to be put in place for training and CPD of internal auditors in order to enhance their knowledge, skills and other competencies.

- **What Standards are saying?**

⁻ IFAC IES 7: Continuing Professional Development (vs Initial Professional Development);

⁻ Related Standard (ISPPIA): 1230 Continuing Professional Development

- Learned from PEM PAL countries experience:
  - Armenia continuous development for internal auditors;
  - Croatia Continuous Professional Education Program;
  - Hungary Countinuous professional training of internal auditors ;
  - Latvia Continuing Professional Education (CPE);

- Answered to the following questions:
  - Organizers and providers of CPD;
  - Duration/hours, verifiable?;
  - Whether and how to assess the quality (providers, materials, output/exam…)?;
  - Acceptable subjects;
  - Learning activities;
  - Evidence;
  - Motivation and other matters (training plan, others).

CPD Content

PREFACE

ACKNOWLEDGEMENT

ACRONYMS

INTRODUCTION

1. GENERAL

  1.1. Status and Scope

  1.2. Commencement and Transitional Arrangements

  1.3. Approaches to CPD

  1.4. CPD Records and Monitoring

2. ORGANIZERS AND PROVIDERS OF CPD

  2.1. CPD Organizers

  2.2. CPD Providers

  2.3. Quality Review of CPD Organizers and Providers

3. CPD SUBJECTS AND LEARNING ACTIVITIES

  3.1. Examples of CPD subjects

  3.2. Examples of CPD Learning Activities

4. CPD IN THE WORKPLACE

Public Expenditure Management
Peer Assisted Learning

1. GENERAL

- It is important to outline a number of elements including, the status, scope, matters related to organizers and providers of CPD, so as to provide an adequate compliance mechanism.

- In order to establish the authority of the CPD policy maker, CPD requirements and regulations should be regulated by a law or by-law.

- Reference should be made of the effectiveness date of the CPD regulations in the law/by-law, and the CPD year (both the beginning and end of the period) must be stated. Additionally, transitional arrangements should be covered to provide guidance during the initial phase of the new requirement.

- The CPD policy maker should state the approach, input-based, output-based or combination, which is to be followed.

- Individual internal auditors should retain records of their CPD activities and that compliance is monitored effectively by a relevant body. Since monitoring is an administrative function, the CPD policy maker, such as the (CHU), should be responsible for its oversight.

2. ORGANIZERS AND PROVIDERS OF CPD

- The CPD policy maker (CHU or an equivalent organization or committee established for this particular purpose) should be the organizer of CPD for internal auditors;

- CPD providers may be any organization in public or private sector or a professional body. Individual providers of CPD: CPD policy maker's staff, well-experienced internal auditors, academics, or experts from a specialized field of work.

- The CPD policy maker should conduct regular quality assessments of local training providers (not necessarily the events). This would include reviewing and approving training materials, if not developed by the CPD policy maker.

- Best practice indicates that internal auditors should complete a minimum of **80 hours of CPD in two years**, both structured and unstructured. At least **60 of those hours over two years** should be verifiable.

3. CPD SUBJECTS AND LEARNING ACTIVITIES

- **Subjects:**
  - General subjects
  - Thematic subjects
  - Other Areas (including soft skills)

- **Learning activities:**
  - Participation in courses, conferences, and seminars
  - On-the-job training (learning by doing)
  - Developing or delivering a course or CPD session in an area related to professional responsibilities
  - Participation as a speaker in conferences, briefing sessions, or discussion groups
  - Writing articles, papers, or books of a technical, professional, or academic nature

4. CPD IN THE WORKPLACE

- Employers can support staff's fulfillment of CPD by ranging from providing approved in-house training and/or time off from work to pursue professional development to offering various incentives. Annual assessments of employees performance could highlight areas of knowledge, skills or competencies, which need to be enhanced, then be used to create a list of CPD learning objectives for the employee.

- Staff could be motivated to pursue professional development in annual staff performance assessments, with the possibility of earning monetary or other job related incentives.

This is the work done by our PEM PAL members!!!

THANK YOU!!!