



PAYMENT OF PROFESSIONAL SUBSCRIPTIONS POLICY

Effective: For subscriptions due from 1 January 2022

To be reviewed: November 2024

***To help the public service
spend wisely***



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INTRODUCTION & PURPOSE OF POLICY

1. The Office of the Auditor General (OAG) relies heavily on the expertise and professional competence of its staff. Where professional designations are required to perform in their roles or to enhance their performance in their roles then OAG staff will have their annual professional subscriptions paid for by the Office subject to the conditions detailed in the policy that follows.

PAYMENT OF ANNUAL PROFESSIONAL SUBSCRIPTIONS

2. All payments of professional subscriptions are discretionary and the OAG recognizes that maintaining membership of professional bodies is a necessity for the majority of OAG staff to perform effectively in their roles. In recognition of this, OAG will pay the annual professional subscriptions of all qualified audit staff to the accountancy body to which they belong.
3. In addition to this first professional subscription, the OAG will also consider paying up to an additional two annual subscriptions for each member of audit staff subject to a short case being made as to why the office as well as the individual staff member will benefit from this membership being maintained.
4. It is not expected that OAG will pay more than two subscriptions to different accountancy bodies and will only pay a second annual subscription if a business case is made and agreed.
5. The relevance of other annual subscriptions being paid will be assessed on a case by case basis. However, the OAG recognizes the value of the following qualifications to the Office's work and so no business case will need to be made for annual subscriptions to ISACA (for the Certified Information Systems Auditor designation) or ACFE (for the Certified Fraud Examiner designation) to be paid.
6. Staff, particularly, non-audit staff can make a case for the payment of non-audit or accountancy related subscriptions if they can demonstrate the value to the Office.

IMPLEMENTATION

7. The Auditor General has overall responsibility for the effective operation of this policy. The Corporate Services Manager has responsibility to ensure its day to day delivery.