



PAYMENT OF PROFESSIONAL SUBSCRIPTIONS POLICY

Effective: For subscriptions due from December 2025

To be reviewed: June 2029

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

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INTRODUCTION & PURPOSE OF POLICY

1. The Office of the Auditor General (“OAG” or “Office”) 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 the 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 recognises 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. Overall, OAG will consider value for money and the ability to pay for any additional subscriptions based on its annual budget.
3. In addition to this initial professional subscription, the OAG will also consider paying up to two additional annual subscriptions for each member of the audit staff. Payment for additional subscriptions is subject to a brief case being made for why the Office and the individual staff member will benefit from maintaining these memberships.
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.
5. The relevance of other annual subscriptions being paid will be assessed on a case-by-case basis. However, the OAG recognises 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. 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.
7. Staff are required to pay for all subscriptions in advance. All receipts shall be submitted to the OAG finance department for reimbursement. There will be no use of the OAG’s card for the payment of subscriptions.

IMPLEMENTATION

8. 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.