LEARNING AND DEVELOPMENT PLAN 2023-24

Effective: September 2023

To be reviewed: August 2024

To help the public service

spend wisely

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INTRODUCTION

1. The Office of the Auditor General (the "OAG" or "Office") relies upon its staff to be able to fulfil its function and deliver its strategic objectives. The OAG Strategic Plan 2019 – 2023 sets the following four strategic objectives:

   - **Strengthening** the accountability, transparency, integrity and delivery of **public services** through high quality audits.
   - **Demonstrating** ongoing **relevance** to the people of the Cayman Islands, the Legislative Assembly and other stakeholders.
   - Encouraging improvement through **leading by example**.
   - Continuously **developing our people**.

2. The OAG is committed to continuously developing its staff. Having highly skilled and trained staff is essential for delivering on our other strategic priorities. OAG staff scored Learning and Development as 90 percent in the 2022 staff survey; an increase from 80 percent in 2021.

3. This Learning and Development (L&D) Plan supports the delivery of the OAG Strategic Plan, annual operational and resourcing plans, competency framework, and performance appraisals. It also takes account of feedback in the annual staff survey.

4. This plan outlines the OAG's learning and development needs for the 12–month period from September 2023 to August 2024. The plan is reviewed and updated annually after the completion of the annual financial audits and performance appraisals.

5. The OAG is currently developing the next five-year Strategic Plan for the period 2024 – 2028. We will revisit the L&D plan after the Strategic Plan has been finalised to ensure that we are addressing our strategic priorities and any staff development needed in the short term to address these.

BACKGROUND

CORE SKILLS FOR AUDITORS

6. The world that we live in and the way we do business is ever evolving. We now operate in a heavily digitized world, where the volume of data is immense and the way we absorb and use information is radically different to as recent as a decade ago. All of this means that what clients want from their audits and auditors is also changing.

7. In 2018 Forbes Insights and KPMG published a paper summarizing the results of a survey of 200 US finance and audit professionals and what it meant for auditors in the period to 2025.[1] The report identified the following six core skills that auditors need to perform their roles effectively and meet the needs of clients:

    - Communication – including the ability to contribute effectively to meetings, presentation skills and report writing.
    - Emotional intelligence.
    - Critical thinking - including objective analysis, evaluating evidence and problem-solving.
    - Professional scepticism – including having a questioning mind, the ability to provide constructive challenge, providing insight, and making judgements.
    - People skills – including understanding the client's perspective (empathy) and active listening.
    - Technology – including data gathering and analytics.

8. All of these skills are relevant to the OAG and the delivery of our strategic plan. The report identifies the top three skills as Communication, Technology, and Critical Thinking.

CORE COMPETENCIES FOR OAG STAFF

9. The OAG's competency framework for staff was launched in 2020. The competency framework is based on the INTOSAI core competencies for public sector auditors and has been adapted to keep the number of competencies manageable and to meet the OAG's needs.

10. The OAG competency framework has the following five core competencies:
    - Deliver Quality Services
    - Effective Stakeholder Engagement
    - Leadership and Management
    - Judgement and Decision Making
    - Contribute to the Value and Benefit of the OAG.

11. Our L&D plan is therefore intended to ensure that our staff have the skills needed to demonstrate the core competencies and are equipped to meet the changing needs of our audit clients and ever-developing approach to audit.
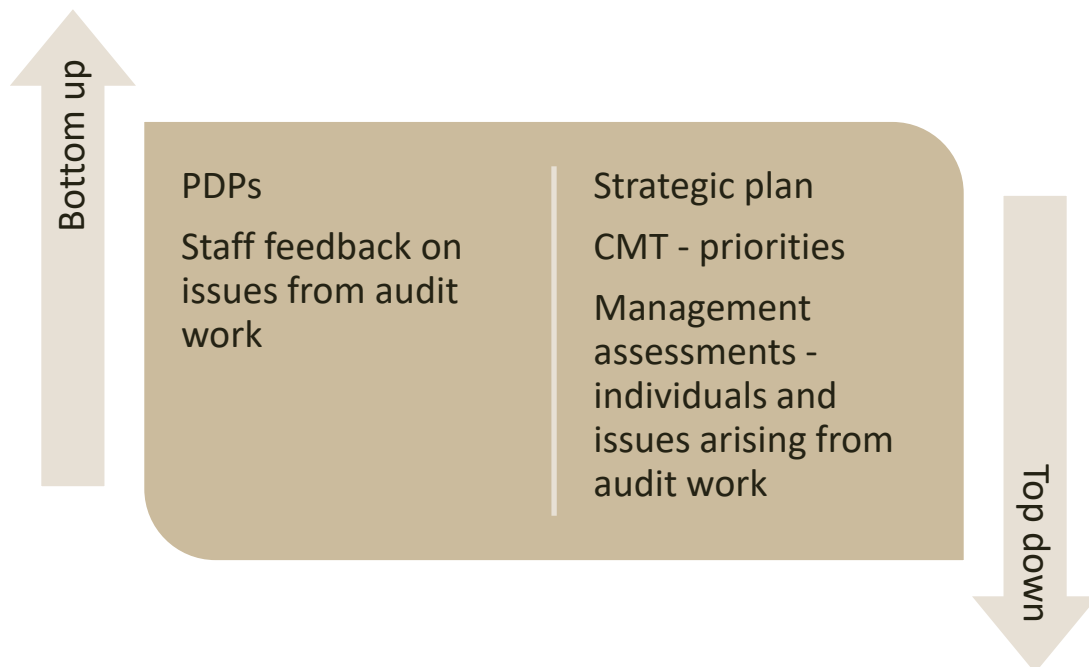
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[1] *Audit 2025: The Future is Now,* Forbes Insight https://www.forbes.com/forbesinsights/kpmg_audit2025/index.html

12. To identify the skills needed we have used both top-down and bottom-up approaches. From a top-down perspective our Strategic Plan identifies a number of skills that are needed to ensure its effective delivery. Each year, CMT agrees the L&D strategic priorities for the year ahead. From the bottom-up staff identify L&D needs in their Personal Development Plan (PDP). Management also identify specific L&D needs for staff as part of their annual performance appraisal and these are added to PDPs. We also gather information on potential L&D needs from lessons learned from the audit practices.

Training needs analysis – sources of information

Bottom up

PDPs

Staff feedback on issues from audit work

Strategic plan

CMT - priorities

Management assessments - individuals and issues arising from audit work

Top down

STRATEGIC PRIORITIES

13. The OAG Strategic Plan identifies a number of areas where we need to provide learning and development opportunities for our staff. These include the following:
    - Writing better recommendations (Objective 1.2)
    - Keeping up to date with international accounting standards (1.4 and 2.5). We encourage all OAG financial audit staff to obtain IPSAS certification.
    - Relationship management (2.1 and 2.2)
    - IT audit skills (2.3)

- More efficient auditing (2.3)
- Data analytics (2.3)
- Keeping up to date with developments in public sector auditing (2.4)
- Learning from others and sharing our understanding internationally and regionally (2.5)
- Data protection (3.1)
- Annual updates on ethics and anti-fraud (3.3)

14. Since 2017, we have been building our in-house performance audit practice to the extent that we only use external consultants if absolutely necessary e.g. subject matter experts. We continue to provide as many OAG staff as possible with opportunities to develop their skills and experience in performance audits, covering all stages as specified in the ISSAIs. Some of our staff have done performance audits previously but others have not. The PA management team (DAG and Audit Managers) provides high-level training on the OAG approach and methodology for PA to all new staff as part of their induction to the OAG. We also do further in-depth training for individual staff working on performance audits at the start of each new phase. We will provide specific PA training if there is sufficient demand and it is believed to be cost-effective.

15. In 2022 the OAG commissioned training on effective report writing. This training was intended to improve the quality of all reports issued by the OAG (performance audits and ISA 260 reports), including writing better recommendations. All staff attended this training in October 2022. We are starting to see the benefits of this but many staff and their managers have identified that they need more practice to embed the principles learned during the training. Our aim is to ensure that all new staff complete this training course within their first year at the OAG.

16. Over the past year the OAG has made a number of changes to achieve our strategic objectives. During 2022, the OAG reconfigured its management structure for a two-year period, including setting up a dedicated Financial Audit backlog team. New managers were appointed in November and they will continue to need leadership and management training in the year ahead. From September 2023 the OAG will carry out an additional eight audits in-house. Combined, these changes have resulted in a significant number of new staff, all of whom will have L&D needs.

17. During the first half of 2023, we provided a range of training opportunities. At the staff retreat in January 2023, an external trainer did sessions on communication skills, presentation skills, and public speaking. In our post-busy season session in May 2023, the same trainer did a session on emotional intelligence. These L&D needs were identified in the prior year's plan and aimed to improve communication and relationship management. During the retreat, we also had a training session on critical thinking and professional skepticism. Given the changes in staffing over the past year and new audit appointments, these will continue to be L&D needs for the year ahead.

18. In August 2023, CMT agreed that the following L&D needs continue to be priorities for 2023 – 2024:
    - IT audit skills.
    - Use of data and data analytics.
    - Interviewing skills.

19. The IDI's assessment of the OAG's performance against the SAI PMF has confirmed some L&D needs. We are currently awaiting the final report and will ensure that any additional L&D needs are built into this plan.

ADDITIONAL L&D NEEDS IDENTIFIED BY MANAGEMENT

20. Management pulled together findings from their reviews of 2022 financial audit files. These findings highlighted areas that were done well and others that needed improvement. The areas for improvement are grouped into the following four themes.

Theme	Issue
Methodology	- Sampling - Confidence levels & zone of reasonableness - Identifying and addressing audit risks - Designing audit procedures - Analytical procedures - Walkthroughs - Bridging the gap from interim to final
Caseware	- Templates - IT audit - Prior year adjustments - Audit adjustments - Uploading TBs
Documentation	- Cross-referencing - Conclusions - Reportable items - Use of templates - Disclosure checklists
Auditing high risk areas	- Revenue recognition - PPE - Work in progress/Assets under construction - Procurement

21. Management agreed that these issues would be built into the Interim Audit launch in September 2023.

22. Management will continue to consider L&D needs to sure that we are equipping our staff to meet future audit needs e.g. in the use of technology. We have also noted that there is a drive towards sustainability reporting. However, the government and public sector have yet to adopt this. We will keep this, and other developments, under review to ensure that our staff have the necessary skills in advance of any new developments or auditing requirements being introduced. We will also update the plan for any additional L&D needs as a result of staff changes.

L&D NEEDS IDENTIFIED BY STAFF

23. The OAG's performance appraisal template includes a Personal Development Plan (PDP) for each staff member that is agreed upon between staff and managers. As part of each staff member's annual performance appraisal, we are expected to discuss and agree on L&D needs and opportunities for the year ahead. The PDPs should record all L&D identified by staff and those identified by management and discussed as part of the annual performance appraisal. As the OAG aims for continuous improvement, all staff are expected to have some L&D needs each year.

24. We have analysed the L&D needs identified during the 2022/23 performance appraisals (completed in summer 2023). The most common L&D needs are as follows:

- Familiarisation with the OAG manuals.
- Public sector knowledge and auditing, including understanding legislation.
- Performance audit.
- Report writing – some training and some putting the training into practice.
- Technical skills (including IPSAS and IFRS updates).
- Professional qualifications, including IPSAS certification and professional accounting qualifications (for our trainees).

25. The Office made temporary changes to its management structure in the second half of 2022 and we will continue to support and develop our managers to further enhance their skills. In addition, to the L&D needs identified by staff, middle and senior managers identified development in staff management, coaching, and mentoring.

26. We have included these L&D needs in our plan for 2023 – 2024. The plan will be delivered through various modes, including training courses, on-the-job training, and providing opportunities. We will support our two Audit Trainees with their professional accountancy training and qualifications.

27. Many staff have additional L&D needs identified in their PDPs that are unique to them. Individual staff members are responsible for their own development. They should identify opportunities to

meet their own L&D needs and discuss these with their manager. Wherever possible, we will provide opportunities for development through our work with international bodies and other audit offices.

28. In addition to the L&D needs identified in PDPs, staff have in the past occasionally requested support for other development opportunities such as MBAs. In May 2020, the Office agreed to fund up to $1,000 a year for fees and provide some study leave for MBAs. Staff should make a formal request to CMT for any such support and these should be discussed and agreed upon in PDPs.

29. In addition to performance appraisals, we ask staff for feedback at various stages throughout the year. We do this after, or during, team events and workshops.

30. After the 2022 FA we asked staff to complete a survey. The survey included questions on the effectiveness of training provided in the prior year and how training could be improved. Staff scored, on average, 8/10 for the effectiveness of training provided in 2022 for both accounting standards and public sector knowledge. Staff identified a number of improvements covering both content and method of delivery. The suggested areas for content will be included in the 2023 Interim Audit Launch in September 2023.

Content of training	• Technical aspects such as evaluation, audit difference, and sampling
	• Worked examples
	• Legal implications and requirements
	• CIG developments
Method of delivery	• Better handover of audits
	• More Lunch and Learns
	• Pre-busy season update
	• Improvements to the OAG induction programme
	• External speakers

31. We also asked staff for feedback and to identify further training needs after the 2023 Interim Audit Launch in September 2023. Staff feedback identified the following training needs:
- Performance audit
- PPE
- IPSAS/IFRS
- Quality management
- Report writing

- Laws and policies.

32. We have taken this feedback into account for this L&D plan.

BUDGET AND RESOURCES

33. The OAG is committed to developing its staff and aims to provide opportunities to all staff each year. However, we must do this within the resources available. This includes money, in the form of a training budget, and time in the days available for L&D while still managing to deliver our business.

34. This L&D plan covers the period from September 2023 to August 2024 to align with our financial audit practice. The plan therefore covers two financial years. The OAG's training budget is:

Year	Budget	Spend to date (Aug 2023)	Budget available for this plan
2023	$33,000	$11,307	$21,693
2024	$45,000	-	$30,000
Total	**$78,500**	**$11,307**	**$51,693**

Note: 2024 training budget is pro-rated on monthly basis

35. We allocate 12 days for training for each staff member as part of our annual resource plan.

36. Where L&D opportunities are overseas, the costs of travel, accommodation and subsistence are covered by the OAG Travel and Subsistence Policy and the costs met from the travel budget.

METHODS OF DELIVERY

37. We will provide our staff with access to L&D opportunities throughout the year, provided in a variety of methods such as:
- Internal training, including the Interim Audit Launch, Annual staff retreat, presentations, workshops, Lunch & Learn, and other staff meetings.
- External training, including local training courses or those commissioned to be delivered by external providers.
- Online training, including webinars, CIG platforms including LinkedIn learning.
- On-the-job coaching.
- Presentations.
- Internal opportunities e.g. presenting at team events or chairing team meetings.
- International opportunities (where appropriate).

LEARNING & DEVELOPMENT PLAN FOR 2023-24

38. Appendix 1 provides an overview of the training plan for the 12 months from September 2023 to August 2024. This includes formal training that the OAG organises for staff. The plan sets out the training event, purpose, mode of training, approximate timing, responsible owner, and expected outcome. Some of the key events are as follows:

   - Interim Audit Launch for 2023 audits (7-8 September 2023) – 2 days.
   - Technical updates - IPSAS/IFRS update (19-20 September 2023) – 2 days.
   - Professional Development – CIIPA Summit (30 November 2023) – 1 days.
   - Pre-busy season update (18 January 2024)– ½ day.
   - Staff Retreat (May/June 2024) – 2 days.

39. As noted earlier, OAG staff have identified a number of L&D needs in their PDPs. Some of these L&D are unique to individual staff and others are relevant for only a few staff. All staff are encouraged to take responsibility for their own learning and development and make the best use of online training where available. The OAG can help identify options and/or provide funding for individual staff training as necessary. In such cases, staff and their managers should discuss any specific needs and managers should ensure that the budget is available, if necessary, prior to any commitment being made.

40. We will assess the need for additional L&D arising during the year and update this plan as necessary.

MONITORING AND EVALUATION

41. We will monitor the impact of L&D through our ongoing management of staff and as a minimum through regular staff discussions, annual performance appraisals, and mid-year performance reviews. We will also continue to ask staff to evaluate the training provided to ensure that this is meeting needs and to identify any potential improvements for future training.

42. From the 2022-23 appraisal year (May – April) we amended the PDP template to include an evaluation of the impact of training and development. This provides information for the OAG's ACCA accreditation.

APPENDIX 1 – TRAINING PLAN FOR 2023 – 24

The training plan for September 2023 to August 2024 is outlined below.

Training Event	Training Topic/Task	Mode of training	Staff	Resources needed (time per staff member and/or cost)	Expected Completion Date	Responsible Owner	Expected Outcome
OAG Induction	The standard programme for staff induction is here. Induction/onboarding covers: • Overview of OAG – meetings with AG, DAGs and CSM • Familiarity with key Laws; General Public Sector & Audit Office Methodology • Walkthrough of Caseware • Access and use of IDEA, IRIS & Citrix. Also, ensure these persons have access set up for all IT systems. • Corporate – including OAG policies, use of corporate systems e.g. TRS • Intro to performance audit.	Reading 121 discussions per the induction programme. Buddies	All new audit staff	TBD	Within one month of the start date	Winston – induction plan & FA induction Katrina – Corporate induction Angela – PA induction	All staff: • Understand OAG's vision, values and objectives, policies, and systems. • Have a general knowledge of the public sector • Are familiar with OAG methodologies. • Are able to use IT systems for audits. • Have a basic understanding of performance audit.

Training Event	Training Topic/Task	Mode of training	Staff	Resources needed (time per staff member and/or cost)	Expected Completion Date	Responsible Owner	Expected Outcome
CIG induction	Overview of CIG	Formal training	All new staff	1 day	As soon as possible after the start date (depending on availability)	Staff member and manager	Staff familiarization with CIG and key individuals.
Audit trainee development	Focused training plan to meet the requirements of professional qualification and continued growth and development in OAG. This will cover: • Familiarity with key Laws; General Public Sector & Audit Office Methodology • Structured plan to ensure that all account areas are adequately covered over the training period (Dedicating time to individual sections of audit and mastering them one at a time)	On-the-job coaching Buddies (for advice on studying) Personal studying (professional qualification) 1-2-1s with the AG	Audit trainees	As per trainee study policy	Ongoing (but check in at key points during the audit cycle)	Winston (audit allocations & structured plan) Buddies (as allocated) Patrick (professional qualifications)	Audit trainees: • Build up skills and experience in public sector audit • Are familiar with OAG methodologies. • Are able to use IT systems for audits. • receive appropriate coaching and support to develop their FA skills

Training Event	Training Topic/Task	Mode of training	Staff	Resources needed (time per staff member and/or cost)	Expected Completion Date	Responsible Owner	Expected Outcome
	• Private/individualized coaching, mentoring & shadowing Studying for and completing the agreed professional accounting qualification.					Sue (regular discussions on development)	
IPSAS certification	All audit staff are encouraged to obtain IPSAS qualification, ideally within 12 months of the start date.	Self-study and exam (Online)	All audit staff	Max 2 days per person	Within 12 months of the start date.	Audit Managers (line managers)	Staff are familiar with IPSAS to complete the annual financial audits of government entities and some SAGCs.
Ethics and anti-fraud training	Annual updates on ethics and anti-fraud. *The 2023 CIIPA Summit will have a strong focus on ethics (see below).* *To check status of CIG anti-fraud training.*	CIIPA Summit	Mandatory for all staff	None – included in CIIPA Summit below	30 Nov 2023	Sue (Ethics/CIIPA Summit) Angela (Anti-fraud)	All staff are aware of ethical and anti-fraud requirements.

Training Event	Training Topic/Task	Mode of training	Staff	Resources needed (time per staff member and/or cost)	Expected Completion Date	Responsible Owner	Expected Outcome

Interim Audit Launch 2023	To include the following topics:
	• Strategic highlights – look back and upcoming
	• Data protection
	• Hurricane preparedness
	• FA Practice developments and improvements
	• Risks for 2023
	  o Issues, trends & developments from the 2022 General Report
	  o Issues arising from PAs that affect FA.
	  o Broad risk areas
	• Legal, technical and policy updates
	• New FA manual
	• Quality management
	• IT audit integration
	• Audit process and systems updates
		In-house training (Presentations & case study)	Mandatory for all audit staff	2 days	7-8 September 2023	Lead - Winston (to coordinate agenda & speakers)	All staff are aware of the following for the 2023 financial audits:
							• Timescales and key dates for delivery.
							• Emerging issues and risks to consider
							• Understanding the public sector
							• Technical updates
							• Legal updates
							• New FA manual
							• Changes in methodology and approach
							• Caseware updates

Training Event	Training Topic/Task	Mode of training	Staff	Resources needed (time per staff member and/or cost)	Expected Completion Date	Responsible Owner	Expected Outcome
CIIPA/AICPA Annual Summit	Agenda being finalized but will cover: • Economic and financial update • Ethics • Leadership • Talent management	Conference	All audit staff	1 day	30 Nov 2023	Sue	All staff are aware of ethical and anti-fraud requirements.
IPSAS/IFRS update	Annual technical update on accounting standards - IPSAS & IFRS. To cover new standards being implemented in 2023 (IPSAS 41 &42). New standards approved and to be implemented in future years.	Training course (delivered by Manj Kalar)	Mandatory for all audit staff	2 days	19 & 20 Sep 2023	Julius	Staff are aware of: • Accounting standard updates (IPSAS & IFRS). • New standards being implemented in 2023; to consider implications for their audit clients. • New standards approved and to be implemented in future years.

Training Event	Training Topic/Task	Mode of training	Staff	Resources needed (time per staff member and/or cost)	Expected Completion Date	Responsible Owner	Expected Outcome
							OAG to start planning for implementation of new standards. Staff are able to meet their CPE requirements.
Pre-busy season update	To include the following topics: • Office updates • Engagement management – outcomes from interim audits; final audit logistics • EPS-wide matters • Resource matters – OT, temp staff • Staff feedback	In-house training	All audit staff	½ day	18 Jan 2024	Winston (session leads to be identified)	Audit staff are aware of common themes from interim audits and are prepared for FS audits.
Staff Retreat 2024	Content of the staff retreat to be developed by PMT/CMT during Q4 2023. Potentially include: • Post-busy season feedback	In-house training Will include a mix of presentations,	All staff	Max 2 days	May/June 2024 (TBC)	PMT (leads to be identified)	Staff can apply what is learnt to audit work and further develop competencies.

Training Event	Training Topic/Task	Mode of training	Staff	Resources needed (time per staff member and/or cost)	Expected Completion Date	Responsible Owner	Expected Outcome
	• Teambuilding • Other content TBD.	workshops, practical learning and other teambuilding exercises.					
Report Writing	Report writing for PAs and ISA260 reports. To include: • Writing in plain language • Writing better recommendations • Inverted pyramid • Messaging	External (online) Training course (CAAF)	New audit staff	3 days Cost = Currently 6 new starts need this training = $5,190 ($1,429 CAD / $865 KYD per person).	TBD The next CAAF training session is 20-22 Nov 2023. This timing does not suit OAG.	Angela	Staff are able to draft: • Better quality audit reports. • Better, more impactful recommendations. Staff are able to draft audit reports that require minimal editing.
		Practice and On-the-job coaching		TBD	Ongoing	Managers	

Training Event	Training Topic/Task	Mode of training	Staff	Resources needed (time per staff member and/or cost)	Expected Completion Date	Responsible Owner	Expected Outcome
Performance Audit	Specifically cover: • PA framework & manual • Auditing standards • Audit planning and developing ADMs • Gathering evidence and populating the record of evidence. • Developing emerging messages and conclusions. • Reporting and impact.	In-house training (can be done for groups of staff at the same stage of PA or all staff).	All staff doing PA	TBD	TBD - 2024	Angela, Adrian & Gabriel	Staff have a better understanding of PA standards, requirements and methodology.
First aid training	First aid training	External training course (Red Cross)	All staff	All staff = 1 day Cost = $3,750	Sep – Oct 2023 (Sep = 2 sessions; Nov = 1 session) This training is done every 2 years.	Winston/ Katrina	Staff are able to provide first aid in the office (and outside of the office)
Interviewing skills	Audit interviewing skills	TBD	All audit staff	TBD	TBD	Angela & Winston	Staff are:

Training Event	Training Topic/Task	Mode of training	Staff	Resources needed (time per staff member and/or cost)	Expected Completion Date	Responsible Owner	Expected Outcome
(Strategic priority)		To research training courses; online materials and develop case studies at internal training events.					- confident in interviewing public officials at all levels - able to handle difficult situations - able to think on their feet - effective at active listening - able to take effective meeting notes.
IT audit skills (Strategic priority)	To cover: IT audit and the assurances it provides on data	Internal training (potential for some to be external - to explore options including UKOT, IDI and Canada).	IT audit team All audit staff	TBD	TBD	Patrick & Julius	IT audit team have a strong understanding of IT audit and are able to efficiently and effectively execute IT audits. All audit staff have an intermediate level understanding of IT audit so that they can do this.

Training Event	Training Topic/Task	Mode of training	Staff	Resources needed (time per staff member and/or cost)	Expected Completion Date	Responsible Owner	Expected Outcome
Use of data & data analytics (Strategic priority)	To cover: • Practical use of data analytics • Data visualization	Internal training (potential for some to be external - to explore options including UKOT, IDI and Canada	TBD	TBD	TBD	Patrick & Julius	Audit staff are aware of data analysis tools and better able to use data analytics in audit work.
General awareness of OAG reports	Presentations to make staff aware of findings and issues arising from performance audits.	Updates at: • Interim Launch. • Staff Retreats. • Lunch & Learns.	All audit staff	1 hour (each event)	Ongoing	Angela, Adrian & Gabriel	OAG staff aware of findings from PA audits to discuss these with audit clients and consider risks for entity audits.
Staff management and supervision	Staff management (managers) - providing effective direction and oversight, management styles,	To identify potential training (TBD)	Managers	TBD	TBD	DAGs	New AMs are able to effectively manage staff, including providing feedback

Training Event	Training Topic/Task	Mode of training	Staff	Resources needed (time per staff member and/or cost)	Expected Completion Date	Responsible Owner	Expected Outcome
	giving effective feedback, and having difficult conversations.

APLs – supervising others. | Coaching | APLs (as required) | | | | and having difficult conversations.

APLs are able to effectively supervise others and provide feedback. |
| **Corporate updates** | Annual updates on:
• Hurricane awareness (business continuity planning).
• Data protection.
• Cyber-security.

Ad hoc updates on office policies (as required). | Staff meetings | All staff | TBD | Data Protection & hurricane awareness – Interim launch (Sep 2023)

Ad hoc updates - TBD | Hurricane awareness/ data protection - Katrina

Cyber-security – Julius

Office policies – Sue (or designated person) | Staff have up-to-date knowledge of corporate issues and office policies. |