



## **PROFESSIONAL AUDIT TRAINEE STUDY AND PROGRESSION POLICY**

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**Effective: December 2025**

**To be reviewed: November 2029**

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

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## INTRODUCTION

1. The Office of the Auditor General (“OAG” or “Office”) relies on professionally qualified audit staff to function effectively. Therefore, the OAG has Professional Audit Trainee posts within its staffing establishment to develop a pipeline of qualified staff.
2. The OAG aims to increase the number of Caymanian staff working in the Office, recognising that the OAG operates in a highly competitive local market for finance professionals. Section 55(1) (C) of the *Public Service Management Act* and Section 52 of Personnel Regulations specifies requirements for the advancement of Caymanians in the Civil Service. Therefore, only Caymanians will be appointed to Professional Audit Trainee posts in OAG.
3. This policy outlines how the OAG will fund and otherwise support its Professional Audit Trainees with their professional training. It also describes career progression for Professional Audit Trainees, through to Auditor then Audit Project Leader, providing succession planning for the Caymanians in these posts.

## PAY PROGRESSION OF PROFESSIONAL AUDIT TRAINEES

4. Staff recruited as Professional Audit Trainees will be appointed to Grade L. In keeping with Cayman Islands Government Personnel Regulations, it is expected that new recruits will be appointed at point 2 of Grade L unless there are reasons to the contrary. For example, a new recruit may be part-qualified, have educational qualifications that grant professional examination exemptions or have significant relevant work experience.
5. Upon completing six (6) months in post satisfactorily, a pay increment of one point will be awarded.
6. Further incremental pay increases will be given on the passing of professional examinations. The OAG supports audit trainees in undertaking a recognised accountancy qualification of which ACCA, CIPFA and CPA (US state) are likely to be the most relevant. Because the number of examinations to be taken vary significantly between the different accounting bodies, a specific progress scheme will be developed for each trainee to drive as much consistency as possible in pay progression.
7. Professional Audit Trainees will move onto Grade K when they have they passed all relevant professional examinations of their accounting body. They will be moved to a pay point on Grade K, which will be determined by the Auditor General. At the point the Professional Audit Trainee moves to Grade K their job title will change to Auditor. After two years post-qualification experience at Grade K, they will be promoted to Audit Project Leader, moving to Grade I.

## STUDY COSTS COVERED BY OAG

8. The following trainee-related costs will be covered by OAG:
- Membership fee and an annual subscription to the accountancy body chosen.
  - Full costs of the training course and relevant training materials.
  - Revision courses where judged appropriate.
  - Examination fees for up to two examination attempts. Further attempts to be at the discretion of the AG but ordinarily expected to be at the trainee's own expense.
  - Travel (economy) and accommodation costs if the trainee needs to travel to sit examinations.

## TIME AVAILABLE FOR STUDY

9. The OAG allows Professional Audit Trainees to take up to five days of study time for each exam plus the day of the exam for two attempts per examination.
10. Additional time off for travel will be at the discretion of the Auditor General if it is necessary to sit the exam. The Auditor General may also approve additional study time if a strong business case is made.
11. The OAG expects that study time for further examination attempts to be taken in the trainee's own time, i.e. by using annual leave, compensatory time or unpaid leave. However, the Auditor General may, in exceptional circumstances, approve time off for further examination attempts.

## EXPECTATIONS OF TRAINEES

12. The Office expects its Professional Audit Trainees to succeed and move onto qualified roles in the Office in a reasonable time frame. Therefore, the OAG commits to support trainees with their studies, development and career progression. The OAG also has expectations of trainees.
13. Professional Audit Trainees are expected to register with their preferred professional body (ACCA, CIPFA or CPA) within their probationary period, i.e. the first six months of employment with the OAG. The Auditor General will consider registration, among other things, at the end of the probationary period before confirming employment.
14. The OAG expects trainees to sit exams routinely and regularly whenever exam cycles arise. Trainees should discuss and agree their training plan with their line manager (i.e. the allocated Audit Manager), and regularly report back on progress. Trainees should also discuss and agree in advance with their line manager if they wish to miss an exam sitting for whatever reason. The OAG reserves the right to take remedial action should any trainee consistently fail to sit their professional examinations.
15. Trainees are expected to build skills in financial and performance auditing techniques during their training period. The Office will ensure that trainees are provided with opportunities to develop a broad range of skills

and experience, and effective the oversight and support to develop these. The OAG will ensure that trainees build experience over time, including experience of all account areas in financial audit and developing performance audit experience as appropriate.

16. To ensure effective on-the-job training and development, Audit Trainees are expected to work in the office full time during their probationary period. After the probationary period has been completed, trainees may work remotely one day a week with the prior agreement of their line manager. The OAG will provide Audit Trainees with IT equipment to work from home after the probation period has been satisfactorily completed. See the OAG Flexible and Remote Working Arrangements Policy.

## IMPLEMENTATION

17. The Auditor General has overall responsibility for the effective operation of this policy. The Audit Manager responsible for managing each trainee has responsibility to ensure its day to day delivery.