



OFFICE OF THE AUDITOR GENERAL

**ON-THE-JOB TRAINING GUIDELINE FOR
GRADUATE AUDITORS**

1.0 INTRODUCTION

The objective of the On-The-Job Training Guideline is to standardize the on-job training for Graduate Auditors (GA) and to provide guidance to Senior Auditors on areas necessary for Graduate Auditors to be trained on.

This guideline is not intended to replace the training policy but to expand on factors that are considered appropriate for the development of new Graduate Auditors as part of their on-the-job training.

2.0 SCOPE

This guideline is intended for new graduates joining the Office of the Auditor General as Graduate Auditors. Every possible effort will be made to align this guideline to the OAG Policies, ERP Act, OAG Audit Policy & Procedure Manual and Code of Ethics.

3.0 PROCEDURE

3.1 First Stage- 3 months review from commencing date

- (i) Familiarization with OAG Financial Audit Policy and Procedure manual
- (ii) Senior Auditors to brief the Graduate Auditors on the overview of OAG's processes, the Audit manual and the Subsidiary manual
- (iii) Familiarization with the Relevant Accounting Standards
- (iv) Senior Auditors to brief the Graduate Auditors on each FAG's function within the Office
- (v) Senior Admin Officer – HR to provide guidance on administrative matters such as updating the Bank Account and FNPF details for GA's, getting the IT and Bio-Metric Access and staff ID Cards
- (vi) Involve Graduate Auditors in current audits being carried out by the team and familiarize them with the phases of auditing
- (vii) Corporate to create awareness on the OAG vision, mission, values, OAG policies and their roles and responsibilities
- (viii) Graduate Auditors to go through induction training

3.2 Second Stage - 9 months review from commencing Date

- (i) Senior Auditors to take the Graduate Auditors through every phase of auditing, Planning, Execution, Reporting and Follow-up
- (ii) Involve Graduate Auditors in current audits being carried out by the team
- (iii) Weaknesses identified from Performance Assessment required for reinforcement to be reported to Senior Admin Officer - Training for inclusion in Training Plan. Further training required will be to improve the efficiency of Graduate Auditors.

3.3 Third Stage – 12 months review from commencement

- (i) The Graduate Auditors to be assigned a small audit to perform from planning to reporting and the Senior Auditors to ensure performance is evaluated using the Performance Assessment Form.
- (ii) The Graduate Auditors salary to be increased by 1 step in the salary band based on overall Performance Assessment.
- (iii) Carry out simple enquiries. For example: request for documents or information internally and externally
- (iv) Weaknesses is to be identified for strengthening or counseling.

3.4 Fourth Stage – 15 months from commencement

- (i) The Graduate Auditors to be assigned a medium size audit to perform from planning to reporting and Senior Auditors to ensure performance is evaluated using the Performance Assessment Form.
- (ii) Assist in large audits.
- (iii) Frequent weaknesses to be identified for training or counseling.

3.5 Final Stage – 24 months from commencement

- (i) A score of 80% or more from the performance Assessment is a pre-qualification for recommendation to Auditor confirmation in addition to other characteristics required for the Auditor role.
- (ii) Frequent weaknesses to be identified for training or counseling.
- (iii) Provisional member of FIA, CPA or associate member of similar affiliations related to auditing including Internal Auditing.

4.0 DISCIPLINARY ACTION

Any disciplinary action required after the counseling process will follow the due process as stipulated in the Disciplinary policy (POL 17/2017).