

GAO's *International Auditor Fellowship Program*

In the 21st century, accountability and transparency are key to advancing good governance, and supreme audit institutions (SAIs) play a critical role in improving government performance. GAO's annual International Auditor Fellowship Program, a 4-month intensive study course, is designed to strengthen the ability of SAIs to fulfill their missions and to enhance accountability and governance worldwide. Since the program's inception in 1979, over 375 mid- to senior-level officials from the SAIs of more than 90 countries have graduated from the program. Many of them have become Auditors General, Deputy Auditors General, or Government Ministers.

Objectives

The program has a demonstrated track record in achieving its objectives to:

- Enhance the individual skills of participants in order to strengthen the institutional capacity of SAIs.
- Sustain professional competencies and skills through continuous learning and knowledge sharing.
- Strengthen professional networks to promote institutional relationships among SAIs, donors, and other partners in the accountability community.



Sources: GAO, Nova Development Corp., Comstock Images.

Results

Fellows are well-positioned in their home SAIs to transfer the knowledge and skills gained through the program. As a result, participating SAIs have:

- Implemented audit and internal control standards and policy guidance.
- Developed training and professional development strategies.
- Established performance auditing units.
- Made ongoing contributions to professional networks.
- Adapted and implemented audit methodologies and analytical tools.

As former Fellows assume roles of increased responsibility within their SAIs and governments, they become partners in a worldwide network committed to fostering professional standards and accountability. The Fellows also represent a valuable resource to donors as they invest in strengthening financial control mechanisms and enhancing public oversight.

Elements

Fellows participate in an intensive, multifaceted learning program that includes:

- Classroom instruction, on-the-job training, intergovernmental experience, and development of strategies to implement change in SAIs.
- Dialogues with international financial institutions; federal, state, and local government officials; congressional committee staff; inspectors general; internal auditors; and the media.
- A global forum for sharing experiences and best practices in auditing.
- Mentoring and post-program follow-up.



Instructors and Mentors

More than 100 experienced GAO staff serve as instructors and mentors. Their multi-disciplinary expertise—as analysts, accountants, lawyers, economists, computer scientists, engineers, and experts in the social and physical sciences and public and business administration—provides a rich professional resource for Fellows during the program and when they return home.



A Comprehensive and Rigorous Curriculum for Government Auditors

- *Performance auditing*
- *Internal controls*
- *Organizational management*
- *Data analysis and reliability*
- *Evidence fundamentals*
- *Interviewing skills*
- *Introducing change*
- *Fraud awareness*
- *Report writing*
- *Training transfer*

Admission Criteria

- Mid- to senior-level officers positioned in their SAIs to transfer learning
- Proven English proficiency based on TOEFL test scores
- Nomination by head of SAI



GAO

International Auditor Fellowship Program



*Strengthening Accountability,
Transparency, and Governance*

*“A global forum
for sharing experiences
and best practices
in auditing.”*

Funding

There is no tuition for the program. Participating SAIs are responsible for securing the required funding for travel and living expenses.

Funding assistance may be available from the United Nations Development Program, the World Bank, regional development banks, national development assistance agencies, and national governments.

United States Government Accountability Office

GAO is an independent, nonpartisan legislative branch agency that supports the Congress in meeting its constitutional responsibilities and helps improve the performance and accountability of the federal government for the benefit of the American people. GAO serves the public interest by providing Members of the Congress and others who make policy with accurate information, unbiased analyses, and constructive recommendations on the use of public resources and the operations of government programs. The agency also aims to serve as a model of organizational efficiency, effectiveness, and accountability in the federal government.



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