



CERTIFICATION PROGRAMME FOR EXTERNAL AUDITORS 2020

TRIBUNAL ADMINISTRATIVO



CONTENTS

1.0 INTRODUCTION _____	3
2.0 BACKGROUND _____	3
3.0 PROGRESS TO DATE _____	5
4.0 VISION OF THE CERTIFICATION PROGRAMME _____	6
5.0 BENEFITS OF THE PROGRAMME FOR THE TRIBUNAL AND STAFF _____	7
6.0 STAKEHOLDER ENGAGEMENT _____	9
7.0 LEARNING APPROACH _____	13
8.0 LEARNING MODULES OF THE PROGRAMME _____	14
9.0 AFROSAI-E'S INTEGRATED COMPETENCY FRAMEWORK* _____	15
10. CERTIFICATION AND CAREER PATHS FOR EXTERNAL AUDITORS _____	16
10.1 FOUNDATION LEVEL _____	17
10.2 INTERMEDIATE LEVEL _____	19
10.3 ADVANCED LEVEL _____	20
10.4 EXPERT LEVEL _____	22
11. IMPLEMENTATION PLAN _____	23
11.1 INDUCTION PLAN TO THE PROGRAMME _____	24
11.2 ASSESSMENT PROCESS TO BE ELIGIBLE FOR PROGRAMME _____	24
11.3 TRAINING AND DEVELOPMENT CONTRACTS WITH STAFF _____	25
11.4 FORMAL LEARNING PROCESS _____	25
11.5 ON THE JOB LEARNING - COACHING OF TEAM LEADERS AND HEAD OF DEPARTMENTS _____	25
11.6 ANNUAL ASSESSMENT PROCESS _____	26
11.7 PROFESSIONALISATION AND CERTIFICATION OF STAFF _____	26
11.8 RETENTION STRATEGY _____	26
11.9 CONTINUOUS PROFESSIONAL DEVELOPMENT (CPD) _____	27
12. ACTION PLAN _____	29



CERTIFICATION PROGRAMME FOR EXTERNAL AUDITORS

1.0 INTRODUCTION

The purpose of the document is to define the journey for the Certification Programme for External Auditors in the Tribunal Administrativo.

The content of the document recognise the contribution of KOSI Corporation and extracts of the final report have been included in the document where applicable.

Tribunal Administrativo, Mozambique embarked on a journey to develop a Certification Programme focusing on the professionalization/certification of External Auditors. This initiative is a first for the AFROSAI-E region and an extremely important pilot for other Supreme Audit Institutions in terms of their own Professionalisation/Certification journey.

The main aim of the programme is to develop and certify all staff members of the Tribunal Administrativo regardless of previous qualifications, (legal, engineers, accountants etc.) through a formal 6-year certification programme.

This programme focusses on creating development and progression opportunities for all staff resulting in engaged, empowered and committed staff at the Tribunal.

2.0 BACKGROUND

Initially the following key partners were identified to support the journey.

- GIZ
- AFROSAI-E
- KOSI CORPORATION

The TA has been working closely with KOSI Corporation especially during the pre-preparation phase of the project.



KOSI Final Report December 2019 Extract

“KOSI has worked with the TA since 2014 to arrive at this point. A crucial aspect of the work carried out to date is the consistency of the practical and intellectual leadership provided to the project by Dr Jeremias Zuande supported by the wider senior leadership of the TA including the senior leadership of Section of Public Accounts. In addition, a crucial role has been played by the President and Judges of the Court who have been unswerving in plenary meetings in their support and ambition to enhance the quality of public audit in Mozambique. This has ensured a positive and enabling environment for the Technical Team, the auditors of the TA and the consultants to advance their work.

This initiative regarding the ‘Development of Certification for External Auditors’ has taken cognisance of other international experiences, particularly in a SAI context, both regionally within southern Africa as well as north Africa, Europe and Asia. It also reflects on the bespoke attributes of public financial administration, control and reporting in Mozambique and the wider development of the profession in country including OCAM initiated by the late Dr. Jorge Marcelino. It takes account of the work of the INTOSAI Development Initiative (IDI), IFAC as the international governing body for accounting and audit organisations, the developments of other international organisations of interest such as SAICA, SAIGA, CPA Ireland, the documentation and direction provided by INTOSAI and, at a regional level, the work being advanced by AFROSAI-E.

Throughout the journey of research and strategy, the central themes have been.

- Ensure the development of the auditors of the court through an academic and certification framework to enable improvement and enhancement of the quality of the control and management of Public Finance in Mozambique.
- Ensure the development of the auditors of the TA to enable audits of the Tribunal Administrativo to be carried out in line with international standards (ISSAIs)
- Providing a certification framework which provides for a continuous learning that contributes towards the auditor’s skills development in line with his/her career path
- Enabling the auditor’s individual personal professional achievement by enabling auditors to achieve certification (CPAM) adding value to the auditor’s career through the recognition of a new cadre of professional auditors; thus, in addition serving as a basis for a staff retention policy
- Establish the pathway for a potential wider membership of to the future Public Institute of Public Auditors of Mozambique (IPAM) and for a wider CPAM embracing accounting and audit professionalization

Our joint work has involved numerous discussions, meetings with international organisations such as CPA Ireland, World Bank, AFROSAI-E Technical Group, (discussions in Maputo, Inhambane, Pretoria, Johannesburg and Dublin), TA cooperation partners, to capture inputs from all stakeholders before structuring the project.”



3.0 PROGRESS TO DATE

KOSI Final Report December 2019 Extract

“This report, Report 5 is the Final Project Completion Report representing the final deliverable of Project ‘Development of Certification for External Auditors.’ As well as providing a consolidated report on the outputs of the project, this Report 5 incorporating consideration of the institution(s) necessary/best able to make the certification programme a reality and an action plan (concept note) for moving forward.

The project has been carried out resulting in the following sequence of reports:

- Inception Report including for a schedule of activities, interactions and inputs to deliver on the Project ‘Development of Certification for External Auditors.
- Report 1 considered training needs including the pathway for an audit certification framework for the auditors of Section 3 of the Tribunal Administrativo and a competency framework to link the certification framework with professional and personal competence related to levels of responsibility within the TA.
- Report 2 considered access criteria. We identified three key areas which required further analysis: entry requirements, exemptions and grandfathering. We considered comparative analysis on entry requirements, exemptions and grandfathering relating to Professional Accounting Organisations (PAO) internationally and regionally. We also considered issues relating to governance and administration of the proposed CPAM qualification. This included the expectations of the International Federation of Accountants (IFAC), IFAC’s Statements of Member Obligations (SMOs) and the IFAC code of ethics for PAOs.
- Report 3 provided details of the Training of 70 auditors on audit matters related to the Pre-Certification Program and reports on the PPCL workshop and presentation of PPCL certificates to those members of the Tribunal who received training and successfully completed the PPCL examination.
- Report 4 consideration of potential Institutions for materialization of CPAM
- This report 5 draws together the progress made over the course of the project and charts a way forward for the realisation of the CPAM and for the development and further enhancement of the capacity and capability of the auditors of the Third Section.”



4.0 VISION OF THE CERTIFICATION PROGRAMME

To inform, educate, and inspire external auditors to reach their professional goals; create a work environment that both challenges and supports staff; enabling the Tribunal Administrativo to accomplish its goals faster and easier whilst promoting a culture of transparency and accountability



5.0 BENEFITS OF THE PROGRAMME FOR THE TRIBUNAL AND STAFF

Benefits for the Tribunal Administrativo

- Improve the image and brand of the Tribunal as preferred employer
- Improve the motivation and engagement of Tribunal staff
- All work done in the Tribunal will now be in line with international standards
- Training in the Tribunal will be more focused and more cost effective customised for each staff member
- The Tribunal will find it easier to set up audit teams
- An IT Certification Database System will be introduced to make it easier to track the certification progress of each staff member
- The Tribunal will have a pool of competent staff as additional resources for special audit projects

Benefits for staff that are on the Certification Programme

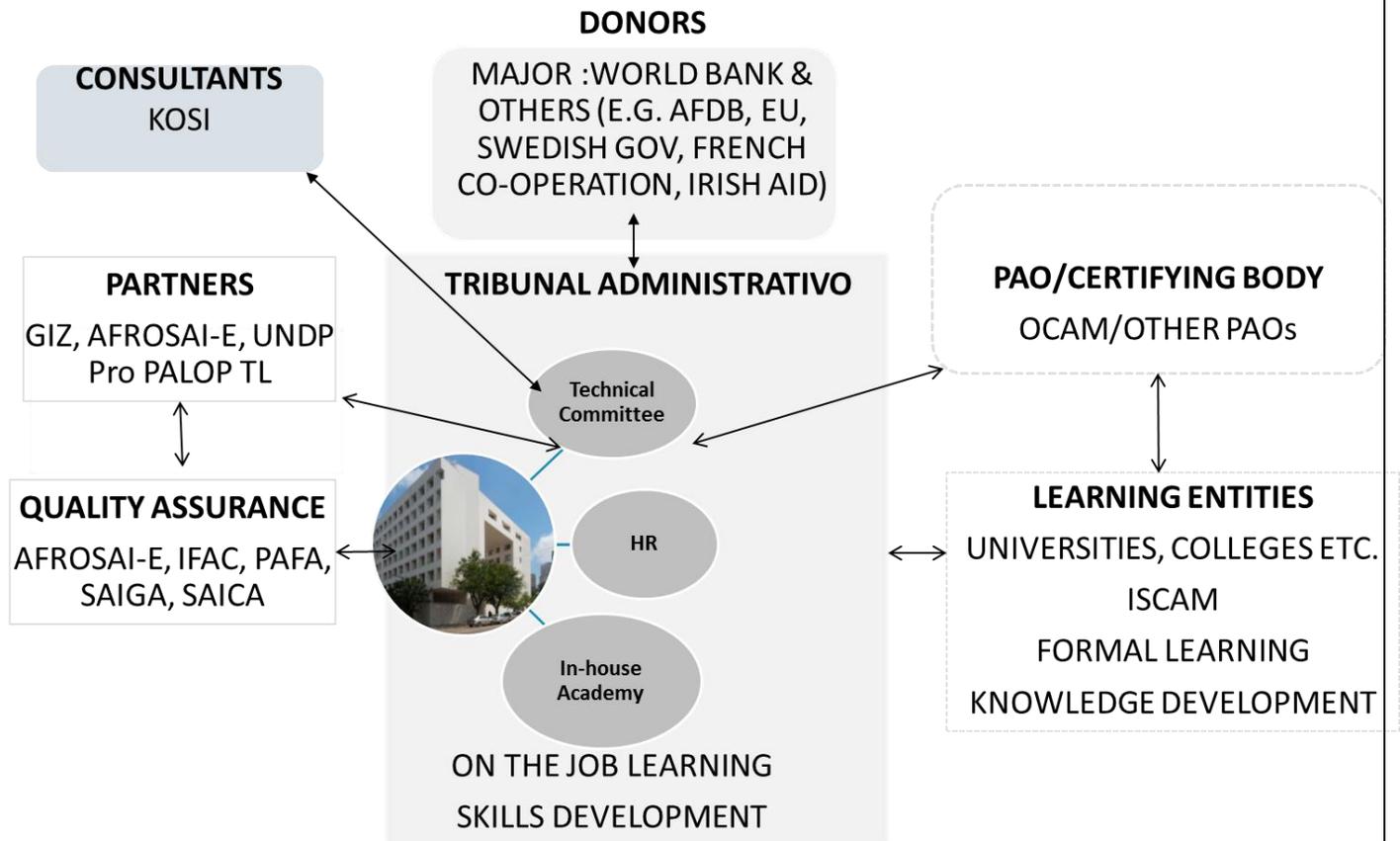
- Staff will gain professional knowledge and skills to excel in their jobs
- Practical learning opportunities will ensure that staff are able to work with all audit working tools
- The Programme will ensure that the career of the external auditor will be fast tracked - staff will have the opportunity to progress faster in their careers
- It will be a prestigious achievement to be certified
- Recognition will be provided to staff members annually for progress in the programme
- % improvement on salary annually for staff that completed the certification programme is suggested
- Retention bonus for staff members that completed their certification
- Priority given to certified staff members in terms of national and international training and development opportunities



Train people well enough so that they can leave. Treat them well enough so they don't want to *Richard Branson*



6.0 STAKEHOLDER ENGAGEMENT



Engagement with Stakeholders:

The following stakeholders have been identified at this stage to ensure the realisation of the Certification Programme. Once engagements and collaborations have been secured it is proposed that Memorandums of Understanding be signed with each of the parties involved in the Certification Programme.



Role	Institution
A. PAO/CERTIFYING BODY CERTIFICATION	OCAM (Ordem dos Contabilistas e Auditores de Moçambique)
<p>OCAM, Order of Accountants and Auditors of Mozambique, is a legal institution governed by public law, independent from the State and any public and private organizations, registered therein, created for the pursuit of the public interest.</p> <p>OCAM is now considering the creation of a third College, dedicated to a public sector qualification / specialization and is collecting information on the number of public sector accountants who are either professionally qualified; only have an accounting degree; or have no accounting education to help determine an action plan for the initiative. Its objective is to have all public sector accountants to become members of OCAM within five years.</p> <p>Action: Meet with Hendro Nhavene and Mário Vicente Siteo from OCAM on collaboration in terms of the Programme Certification</p>	
B. LEARNING ENTITY DEVELOPING AND DELIVERY OF FORMAL TRAINING	ISCAM (Instituto Superior de Contabilidade e Auditoria de Mocambique)
<p>ISCAM has been identified as a potential partner collaborating in terms of development and delivery of the Certification Programme for External Auditors.</p> <p>The Higher Institute of Accounting and Auditing of Mozambique, abbreviated as ISCAM, is a public institution of Higher Education, created by Decree 54/2004 of 1 December, as an entity constituted for its educational purposes, in addition to those defined in the Higher Education Law.</p> <p>ISCAM has a legal personality and enjoys scientific, pedagogical, administrative and disciplinary autonomy. It is nationwide and is the first public institution of Higher Education that guarantees the training of technicians with a high degree of specialization in the areas of Accounting and Auditing.</p> <p>ISCAM has its headquarters in the city of Maputo and can open delegations or other forms of representation in any part of the national territory.</p> <p>Action: Meeting with ISCAM on possible collaboration in terms of the development and delivery of the Certification Programme</p>	
C. QUALITY ASSURANCE	SAIGA, SAICA, IFAC, PAFA



Role	Institution
	<p>SAIGA is the Southern African Institute of Government Auditors operating on a non-profit basis to serve the public interest. Since its inception on 27 July 1988, the role and functions of SAIGA has been to serve the public sector and society by advancing public accountability and auditing in its widest sense.</p> <p>SAIGA's vision is: To be recognized as the preferred professional body in the development and advancement of Auditing and Accounting with multiple skills set leading the Southern African Public Sector environment.</p> <p>As a professional body, SAIGA represents a unique brand of professionals, the Registered Government Auditor (RGA) in the public sector and in academia. The RGA is considered the highest professional designation within the public sector auditing (previously known as government auditing).</p> <p>SAIGA offers the Registered Government Auditor (RGA) professional designation programme. An RGA is a professional who is specifically equipped to audit in the public sector.</p> <p>SAIGA supports the RGA professionals through Continuous Professional Development programmes, expert technical knowledge and advice, scientific research in accountability and accounting topics and other numerous programmes aimed at developing and advancing Competent public sector auditing and accounting professionals.</p> <p>Action: Engaging with SAIGA on possible collaboration on the Certification Programme</p>
	<p><u>SAICA</u></p> <p>The South African Institute of Chartered Accountants (SAICA) is the foremost accountancy body in South Africa. SAICA has a massive role to play in assisting major stakeholders such as the Government, Public Sector, Commerce and Industry, and public practice, to assist with the delivery of these much-needed skills at different levels of the economy.</p> <p>In order to achieve the above SAICA embraces a comprehensive growth strategy aimed at:</p> <ol style="list-style-type: none"> i. Increasing the number of members, and at the same time transforming the membership base to reflect the country's population demographics both in terms of race and gender ii. Increase SAICA in size: this means enlarging/broadening the territory in which SAICA operates. Now SAICA operates only in the CA field, which is very narrow and aimed at the top end of the total field of Accountancy. A need has clearly been established by Government to assist with the development of accountants at "grass roots level" (commonly referred to as the Accounting Technician). iii. Increase the significance of SAICA: not only has SAICA an enormous role to play in the development of Accountants within South Africa, but it has a major role to play in Africa. <p>After completing/obtaining Chartered Accountant (CA) status in SAICA which involves achieving three years practical accountancy experience, SAICA Chartered Accountants must complete an additional 18 months practical audit experience/training and examination before achieving Registered Audit Status. All auditors therefore have achieved prior chartered accountant status.</p> <p>Action: Meet with SAICA on possible collaboration on the Certification Programme</p>



Role	Institution
D. PARTNERS	AFROSAI-E, GIZ, UNDP PRO PALOP PL

Roles and Responsibilities of the PAO, Learning Entity and Tribunal Administrativo (In house Academy)

Roles and Responsibilities of PAO, Tribunal Administrativo (Internal Academy) and the Learning entity is stipulated below.



Professional Accountancy Organizations (PAOs)/

- Award **professional qualification** and/or designation to auditor
- Support the auditor to **register as member of the PAO**



Learning Entity

- Need to be recognised as a credible learning entity by PAO
- Develop auditor in terms of **professional knowledge** (educational, formal)



TRIBUNAL ADMINISTRATIVO
INTERNAL ACADEMY



- Develop auditor in terms of **audit skills** (practical, on the job)
- Provide **on the job learning** opportunities through coaching and mentoring, shadowing etc
- Develop a **career path** for auditors
- **Support the auditor** on the journey of professionalisation



7.0 LEARNING APPROACH

Developing the Audit Expert in the Tribunal Administrativo, involves an integrated learning approach focusing on:

- cultivating knowledge through formal learning
- learning new skills through on the job coaching
- building meaningful work relationships
- developing organisational and ICT capacity through E-learning
- Keeping up to date with trends in the specialised aspect of audit through self-learning (CPD)



FORMAL LEARNING

DEVELOP
KNOWLEDGE
LEARNING
ENTITY



ON THE JOB LEARNING

DEVELOP SKILLS
AT THE
TRIBUNAL



RELATIONSHIP LEARNING

DEVELOP
BEHAVIOURAL
COMPETENCIES
COLLEAGUES
COACHING



E – LEARNING

DEVELOP ICT AND
ORGANISATIONAL
SKILLS
ON-LINE



SELF LEARNING

KEEP UP TO DATE
WITH TRENDS IN THE
SPECIALISED ASPECTS
OF AUDIT
LEARN IN OWN TIME



8.0 LEARNING MODULES OF THE PROGRAMME

The Learning Modules of the Certification Programme were derived from competencies as set out in AFROSAI-E's Integrated Competency Framework* and represent the main areas of competence required of the external auditor to be certified as an Expert Auditor. The 10 learning modules are:

1. Country specific Legislation & Framework
2. Accounting
3. Law
4. Auditing and Quality Assurance (INTOSAI Framework of Professional Pronouncements (IFPP))
5. Public Financial Management
6. Public Sector Auditing
7. Tax
8. Organisational Effectiveness and ICT
9. Professional values and ethics
10. Leadership, Management and decision-making



Learning Modules of the Certification Programme

- I. Country specific Legislation & Framework
- II. Accounting
- III. Law
- IV. Auditing and Quality Assurance (INTOSAI Framework of Professional Pronouncements (IFPP))
- V. Public Financial Management
- VI. Public Sector Auditing
- VII. Tax
- VIII. Organisational Effectiveness and ICT
- IX. Professional values and ethics
- X. Leadership, Management and decision-making

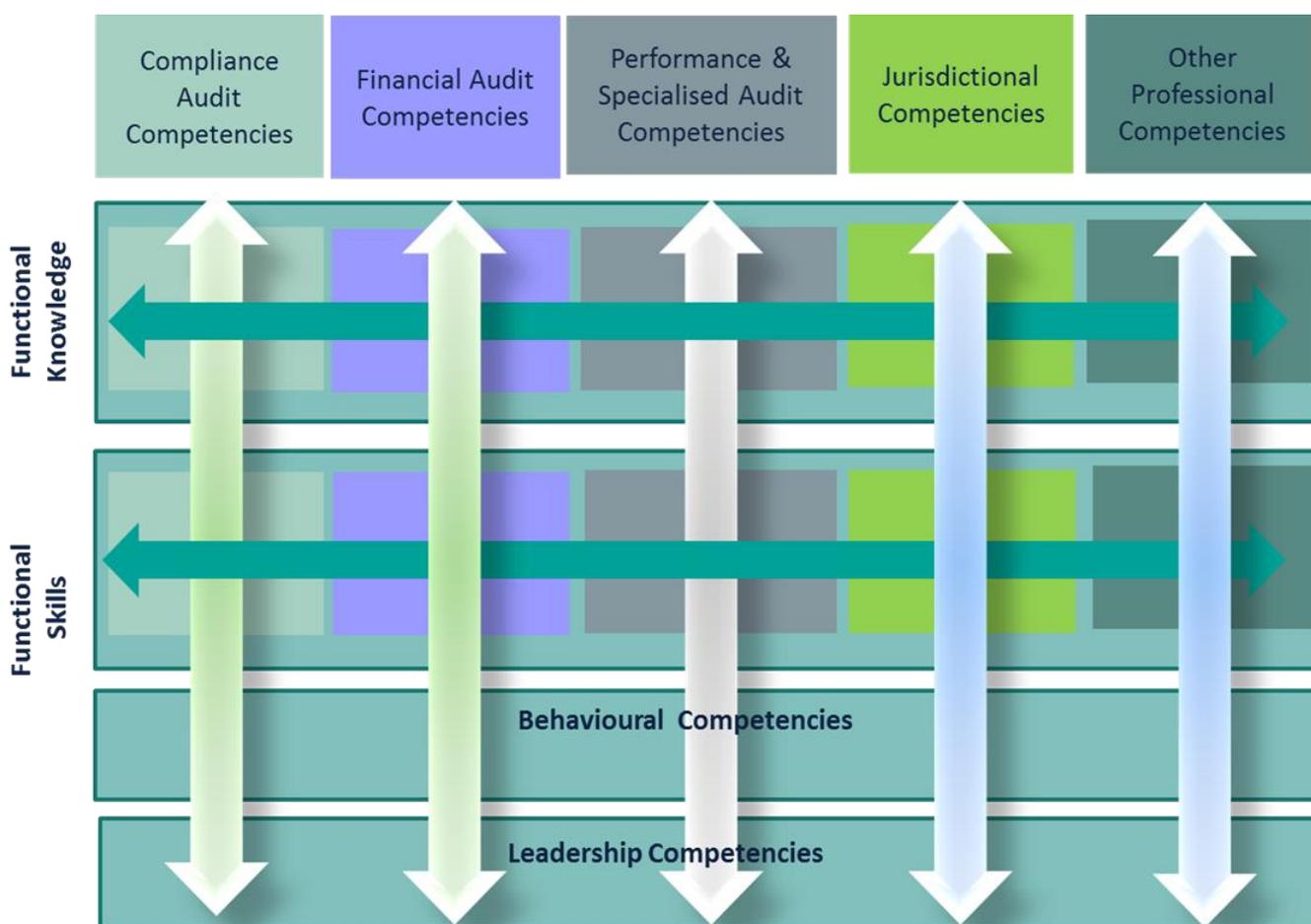


9.0 AFROSAI-E'S INTEGRATED COMPETENCY FRAMEWORK*

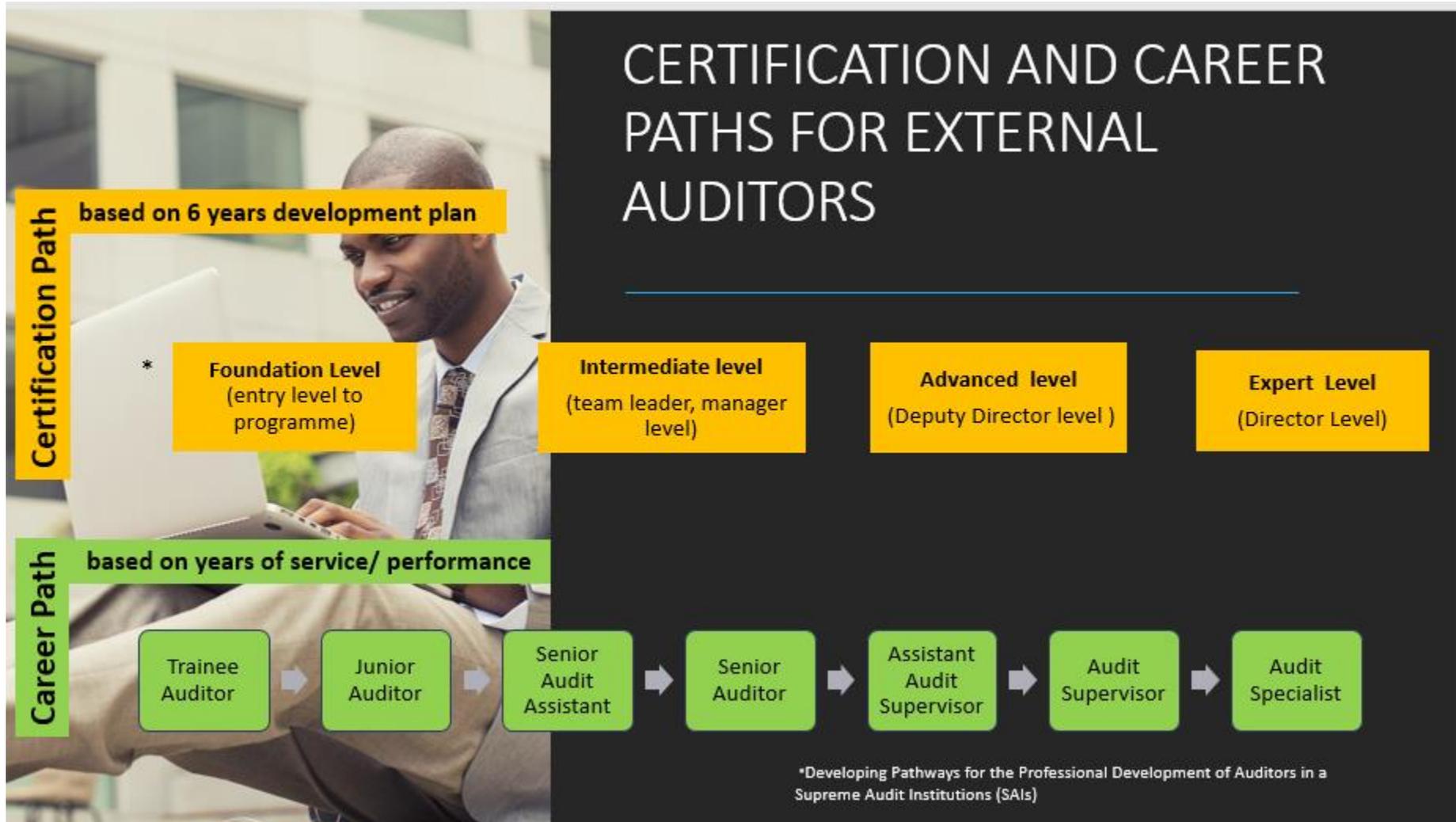
The framework defines competencies required to excel in compliance, financial, performance, specialised and jurisdictional audit functions. The framework:

- Defines competencies for all the roles in the SAI.
- Defines functional knowledge and functional skills for all the roles.
- Clusters the audit competencies according to the audit flow process.
- Includes behavioural competencies required for in SAIs.
- Defines and incorporates leadership competencies.

Each competency has a definition stipulating the required proficiency level on basic, intermediate and advanced level.



10. CERTIFICATION AND CAREER PATHS FOR EXTERNAL AUDITORS



10.1 FOUNDATION LEVEL

Career Path Level	Knowledge – Learning Entity	Skills – TA Mozambique	Behavioural Competencies/ Leadership Competencies	Cert Level	Professionalisation level
Junior Auditor	Basic Knowledge: <ul style="list-style-type: none"> • Auditing Principles • Audit terminology • Understanding the public sector environment • International Standards of Auditing (ISAs/IFPP) • Public Administration rules • Local Labor legislation • Public Procurement legal framework • Legal framework in Mozambique • Public Financial Management in Mozambique • Public Sector Accountancy 	Basic Skills: <ul style="list-style-type: none"> • Computer Literacy • Visto Information System • Audit criteria • Audit procedure • Analysis of staff related, and non-staff related processes • Preparation of opinions on processes • Preparation of statistics on processes • Basic English language proficiency Aptitudes: <ul style="list-style-type: none"> • Logical Analytical Ability • Numerical Analytical Ability • Problem Solving Analytical Ability 	<ul style="list-style-type: none"> • Accountable • Respectful • Team player ❖ Integrity ❖ Independence ❖ Objectivity ❖ Competence ❖ Professional ❖ Confidentiality ❖ Transparency • TA values ❖ ISSAI 130 	1	



Career Path Level	Knowledge – Learning Entity	Skills – TA Mozambique	Behavioural Competencies/ Leadership Competencies	Cert. Level	Professionalisation level
Senior Audit Assistant	<p>Intermediate Knowledge:</p> <p>Audit Principles International Standards (ISA's/IFPP))</p> <p>Quality control standards (ISQC/INTOSAI)</p> <ul style="list-style-type: none"> Ethical standards (INTOSAI/IESBA) Public financial management and internal control Financial Reporting frameworks Auditing reporting standards Public Sector Accountancy 	<p>Intermediate Skills:</p> <ul style="list-style-type: none"> Audit Procedure Audit Risk and Analysis Sampling Techniques Information and Data Gathering Data Analysis Data Analytics and CAATs Diagnostic Techniques Audit of financial statements Audit Reporting Documentation Management Ability to operate the State Financial Management Computer System Ability to operate the Audit Management Computer System English Language Proficiency 	<ul style="list-style-type: none"> Accountable Respectful Team player ❖ Integrity ❖ Independence ❖ Objectivity ❖ Competence ❖ Professional ❖ Confidentiality ❖ Transparency TA values ❖ ISSAI 130 	2	



10.2 INTERMEDIATE LEVEL

Career Path Level	Knowledge – Learning Entity	Skills – TA Mozambique	Behavioural Competencies/ Leadership Competencies	Cert. Level	Professionalisation level
Senior Auditor	Solid Knowledge: <ul style="list-style-type: none"> • Auditing Principles • International Standards (ISA's/IFPP) • Quality control standards (ISQC/INTOSAI) • Ethical standards (INTOSAI/IESBA) • Public financial management and internal control • Financial Reporting frameworks • Auditing reporting standards • Materiality • State Financial Management Computer System • Audit Files Management Computer System • Public Administration in Mozambique • PFM in Mozambique 	Solid Skills: <ul style="list-style-type: none"> • Audit Procedure • Audit Risk and Analysis • Performance of Audit Procedures • Audit of financial statements • Audit Reporting • Audit Review • Analysis of complex contracts • Audit Conclusions • Financial Auditing • Compliance Auditing • Performance Auditing • Computer literacy skills • Project Management • English Language Proficiency 	<ul style="list-style-type: none"> • Decisive • Manage staff performance • Encourage Teamwork • Establish Team Goals • Promote Development • Coach and Mentor • Encourage Cross Functional Collaboration • TA Values 	3	



10.3 ADVANCED LEVEL

Career Path Level	Knowledge – Learning Entity	Skills – TA Mozambique	Behavioural Competencies/ Leadership Competencies	Cert. Level	Professionalisation level
Assistant Supervisor Auditor	In-depth Knowledge <ul style="list-style-type: none"> • Auditing Principles • International Standards (ISA's/IFPP) • Quality control standards (ISQC/INTOSAI) • Ethical standards (INTOSAI/IESBA) • Public financial management and internal control • Financial Reporting frameworks • Auditing reporting standards • Legal Framework • Financial Auditing • Compliance Auditing • IT Auditing • Performance Auditing • Public Administration in Mozambique • PFM in Mozambique 	In-depth Skills: <ul style="list-style-type: none"> • Scope Development • Audit Criteria • Audit Planning • Audit Procedure • Audit Risk and Analysis • Audit Reporting • Audit Review • Audit Conclusions • Quality Assurance • English Language Proficiency • Analysing relevant laws to facts • Legal documentation 	<ul style="list-style-type: none"> • Decisive • Manage staff performance • Encourage Teamwork • Establish Team Goals • Promote Development • Coach and Mentor • Encourage Cross Functional Collaboration • TA Values 	4	



Career Path Level	Knowledge – Learning Entity	Skills – TA Mozambique	Behavioural Competencies/ Leadership Competencies	Cert. Level	Professionalisation level
Auditor Supervisor	Advanced Knowledge: <ul style="list-style-type: none"> • Auditing Principles • International Standards (ISA's/IFPP) • Quality control standards (ISQC/INTOSAI) • Ethical standards (INTOSAI/IESBA) • Public financial management and internal control • Financial Reporting frameworks • Auditing reporting standards • Legal Framework • Financial Auditing • Compliance Auditing • IT Auditing • Performance Auditing • Public Administration in Mozambique • PFM in Mozambique 	Advanced Skills: <ul style="list-style-type: none"> • Project Management • Monitoring and evaluation • Quality Assurance • Strategic Thinking - Analyse and discuss public and accounting policies • Audit Reporting • Audit Review • Audit Conclusions • English Language Proficiency • Jurisdictional reasoning • Analysing relevant laws to facts • Legal documentation • Law of evidence • Litigation • Legal Stakeholder engagement 	<ul style="list-style-type: none"> • Decisive • Manage staff performance • Encourage Teamwork • Establish Team Goals • Promote Development • Coach and Mentor • Encourage Cross Functional Collaboration • TA Values 	5	



10.4 EXPERT LEVEL

Career Path Level	Knowledge – Learning Entity	Skills – TA Mozambique	Behavioural Leadership Competencies	Cert. Level	Professionalisation level
Expert Auditor	Expert Knowledge: <ul style="list-style-type: none"> • Auditing Principles • International Standards (ISA's/IFPP) • Quality control standards (ISQC/INTOSAI) • Ethical standards (INTOSAI/IESBA) • Public financial management and internal control • Financial Reporting frameworks • Auditing reporting standards • Local Legal Frameworks • Financial Auditing • Compliance Auditing • IT Auditing • Performance Auditing • Public Administration in Mozambique • PFM in Mozambique 	Expert Skills: <ul style="list-style-type: none"> • Strategic Thinking • Strategic Planning • Strategy Formulation • Strategic Communication • Project Management • Leading change • Leading innovation • Monitoring and evaluation • Audit opinion/advice • Public Sector protocol and etiquette • Understanding and navigating the public sector • English Language Proficiency • Jurisdictional reasoning • Litigation • Legal Stakeholder engagement 	<ul style="list-style-type: none"> • Authentic • Consistent • Self-Aware • Humble • Inspiring • Integrity • Resilient • Compassionate • TA Values 	6	

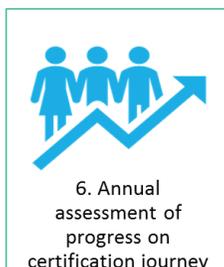


11. IMPLEMENTATION PLAN

The following 9 steps will be followed to implement the Certification Programme:

1. Development of an Induction Workshop to introduce the Certification Programme
2. Assessing staff's competency to be eligible to enter the Certification Programme and to determine on which level entrants should be placed.
3. Signing of Development Contracts
4. Establishment of a formal learning process - to cultivate knowledge through formal learning
5. Developing the coaching skills of team leaders and head of departments to enable them to coach staff through on the job learning
6. Development of an annual assessment process to monitor progress of staff on the certification journey
7. Securing and formalizing the Certification/Professionalisation process
8. Development of a Retention Plan for Certified Staff
9. Establishment of a Continuous Professional Development process enabling staff to retain their certification and keeping up to date with trends in the specialised aspect of audit through self-learning

An IT Certification Database System will be introduced to make it easier to track the certification progress of each staff member



11.1 INDUCTION TO THE PROGRAMME

The objective of the Induction Workshop is to share the vision of the TA in terms of the Certification Programme for External Auditors.

The Induction Workshop will be developed in collaboration with TA HR Team and the Technical Committee. The following areas will be covered:

- Tribunal Administrativo overview (Vision, Mission, Values, strategic goals, structures etc.)
- Job duties and responsibilities
- HR and Administrative procedures
- Staff Regulations
- Training and Development Opportunities
- Career Paths
- Certification Programme

11.2 ASSESSMENT PROCESS TO BE ELIGIBLE FOR PROGRAMME

The following have been identified as assessment tools and criteria to determine where to place staff on the certification path. The Technical Committee will be responsible to make the final decision. A bottom up approach will be followed, and HR will track the process.

- Qualifications (Accountancy, Law, Engineering)
- Certification or professionalisation path (Accountancy vs Other qualifications)
- Experience
- Years of Service
- Job Performance - Existing Performance Management Tools
- Skills Assessment (self, peer, team leader, head of department)
- Aptitude Tests, Culture Fit
- Grandfathering - a senior staff member may propose the level of placement of a staff member on the certification path.



11.3 SIGNING TRAINING AND DEVELOPMENT CONTRACTS WITH STAFF

Each staff member will be required to sign a development contract. The development contract will outline the following:

- Career path level
- Knowledge to be gained - Exams that needs to be written
- Skills to be developed - practical on the job learning experience to be acquired
- Development options
- Monitoring and evaluation process
- Annual assessment process

11.4 FORMAL LEARNING PROCESS

Staff members on the certification path will attend formal training at a learning entity (proposal: the Higher Institute of Accounting and Auditing of Mozambique (ISCAM)). Staff will be cultivating knowledge through formal learning. The learning options could be face-to-face in class learning or on-line e-learning.

11.5 ON THE JOB LEARNING – COACHING OF TEAM LEADERS AND HEAD OF DEPARTMENTS

The skills of staff members will be developed though practical on the job learning at the TA. Team leaders and head of departments will coach staff members in terms of technical skills. In collaboration with AFROSAI-E the TA will develop the coaching skills of team leaders and head of departments to enable them to coach staff through on the job learning. Staff members will also learn the required behavioural competencies through relationship learning and team leaders and head of departments will learn managerial skills by leading teams.



11.6 ANNUAL ASSESSMENT PROCESS

Annually the progress of staff members on the Certification Programme will be assessed. Firstly, the knowledge of the staff member is assessed through a formal exam which they will write through the learning institution.

Secondly on an annual basis the skills of the staff member are assessed by the team leader /head of department. The team leader/head of department will complete a compliance checklist to confirm that that the staff gained the required practical on the job learning experience. The staff member is moved to next level of the certification programme if he/she successfully passed the formal exam and completed the required practical on the job learning experience.

11.7 PROFESSIONALISATION AND CERTIFICATION OF STAFF

Professionalisation

Staff members will write Board Exams through a PAO and successful staff members are awarded a professional qualification. They might be eligible to become members of the PAO.

- Suggested PAO: OCAM

Certification

Once the staff member has successfully completed the 6 levels of certification in terms of formal learning and practical work experience a certifying body will certify the External Auditor as an Expert Auditor. This is seen as a prestigious achievement.

11.8 RETENTION STRATEGY

The Tribunal Administrativo will implement a retention strategy to retain certified staff members
The Retention Strategy will define the following:

- Recognition will be provided to staff members annually for progress in the programme



- % improvement on salary annually for staff that completed the certification programme is proposed
- Retention bonus for staff members that completed their certification
- Priority given to certified staff members in terms of national and international training opportunities

To retain staff, you must make them feel rewarded, recognised and appreciated. It is also good to be creative in (non-monetary) ways of keeping staff happy and choose whatever works best for the SAI; even the simple act of saying “thank you” can go a long way. Salary is not the only way to motivate staff. There are several non-monetary ways to help your staff feel important and rewarded and keep them motivated and happy (COUNCIL, The HR, 2003).

11.9 CONTINUOUS PROFESSIONAL DEVELOPMENT (CPD)

Through a defined CPD process staff will retain their certification status and keep up to date with trends in the specialised aspect of audit through self-learning

Objectives of CPD for Certified Staff

- To maintain and develop their professional competence relevant to their current and future roles
- To take responsibility for reflecting on and undertaking relevant CPD activities to remain competent in their current and future roles
- To take responsibility for recording CPD activities to demonstrate that they have undertaken relevant and appropriate learning activities for their circumstances.

Responsibilities of Certified Staff

- a) Undertake relevant Continuing Professional Development activities on an annual basis.
- b) Follow an output-based measurement approach to Continuing Professional Development by demonstrating the maintenance and development of relevant competence by generating an annual Continuing Professional Development reflective plan.
- c) Keep a record of the completed Continuing Professional Development reflective plan for a period of the most recent three calendar years
- d) Submit a Continuing Professional Development reflective plan to Certification Body when required



e) Submit an annual declaration to Certification Body reporting on compliance with the Continuing Professional Development policy. **Proposal is to engage with SAICA on CPD process and possible membership.**



12. ACTION PLAN

Goal	Initiative	Responsible (Involved)	Timeline
Stakeholder Engagement	Meeting with ISCAM Discuss possibilities to partner to develop knowledge of TA staff through a formal training programme	Dr Zuande & Technical Comm	Feb 2020
	Meet with SAIGA/SAICA to obtain guidance and possible support and involvement in terms of certification	Dr Zuande & Technical Comm/AFROSAIE	26 Feb 2020
	Meet with OCAM to share the Proposed Certification Programme vision. Obtain assurance of certification when staff members complete the programme. Discuss creation of a third College, dedicated to a public sector qualification	Dr Zuande & Technical Comm/AFROSAIE	March 2020
	Finalisation & sensitisation & approval of document (internal workshop to share with management)	Dr Zuande & Technical Comm/AFROSAIE	April 2020
	Conduct a Donor Workshop	Dr Zuande & Technical Comm/Partners	May 2020
Strengthening internal capacity of Tribunal in terms of realising Certification vision	Develop an on-line assessment tools for admission to programme	HR, Technical Comm/AFROSAIE	April 2020
Tribunal Administrativo	Develop Induction Workshop about the Certification Programme	HR, Technical Comm/AFROSAIE	May 2020 ongoing

Goal	Initiative	Responsible (Involved)	Timeline
	Develop and present a Coaching Workshop for Team Leaders and Head of Departments at the TA	HR, Technical Comm/AFROSAIE	May 2020 ongoing
	Develop a Certification Programme Contract for participants	HR, Technical Comm/AFROSAIE	May 2020 ongoing
	TA attend Training Programme at AFROSAI-E on Establishing a Training Function in SAIs (June 2020)	HR, Technical Comm/AFROSAIE	June 2020
Making the Certification Programme a reality	Start developing the curriculum for formal and skills development	TA HR, AFROSAI-E, Learning Entity	May 2020 ongoing
Introduce technology	Procure and develop an on-line system to monitor the certification paths of each staff member	TA HR, AFROSAI-E	May 2020 ongoing



