



Greece-OECD Project: Technical
Support on Anti-Corruption

Learning strategy



LEARNING STRATEGY

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PURPOSE

The purpose of this educational programme is to:

- Provide basic, modern and scientifically acceptable knowledge of internal audit, both on theoretical and practical applicable level. The trainees will complete a full auditing cycle: from the planning of audit engagements, up to the writing of the final audit report, developing their existing skills and their experiences, with emphasis on the improvement of quality.
- Help participants learn and apply the “International Professional Practices Framework (Standards for the Professional Practice of Internal Auditing – IPPF)” during a complete auditing cycle and promote and upgrade the profession of the internal auditor in the public sector.
- Cultivate communication, collaboration and critical thinking among participants.

This educational programme is addressed exclusively to those who work in the public sector.

Within the frame of planning this educational programme, the role of the following institutions is important and critical:

- General Secretariat Against Corruption (GSAC)
- Organisation for Economic Co-operation and Development (OECD)
- National Centre for Public Administration and Local Government (EKDDA)
- Hellenic Institute of Internal Auditors (IIA Greece).

LEARNING APPROACH

The learning approach that will be followed:

- focuses and places emphasis on:
 - ✓ the experiential education and interaction
 - ✓ the management of potential resistance to change so that trainees can comprehend the new methodologies and modern techniques of auditing and re-define their existing knowledge, and to develop in the best way their experience and skills.
- “invests” in both the team and the individual and encourages trainees “to invest” in themselves, cultivating at the same time critical thinking, collaboration and communication
- builds on modern techniques and methodologies of internal auditing, aiming to modernise processes, improve quality and create value.
- highlights the advantages of internal auditing, being structured and providing services according to the International Professional Practices Framework (IPPF), in the framework of an integrated internal control system and in relation with other control and oversight functions in the public sector, such as financial and fiscal control, inspections and fraud and corruption investigations.

Taking into consideration the above concepts we suggest, in the framework of this educational programme, the following steps for the educational process be followed:

- Development of the educational material for trainers and trainees (i.e. trainer’s manual with PowerPoint slides and notes for the trainer to follow, student preparatory package and student course workbook) based on the material that has already been provided by the OECD in the framework of the TA programme supporting the implementation of the Greek National Anti-Corruption Action Plan (NACAP), as well as on the current legislation and the existing methodological models related to internal auditing in the public sector.
- Organisation of a five-day training programme. The educational modules will include the following:
 - At the beginning of the programme, it is essential that the instructor devote time to answering trainees’ questions about the nature and objective of the programme. Doing so, the trainees will understand that he/she has a clear plan for the programme including goals and activities, which will be adapted to the needs and to the knowledge level of the team members.

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- The instructor and the trainees should present themselves, giving priority mainly to their professional and educational backgrounds. In this way, the instructor will become familiar with the trainees' needs, which should then be covered and addressed during the delivery of the training programme.
- During the seminar, different instructive tools will be used:
 - slides
 - written texts
 - practical tools and operational procedures
 - presentation of good practices from public and private institutions
 - oral explanation
 - use of diagrams, pictures and tables
 - exploitation of technology tools.
- Finally, educational techniques that promote the active attendance, such as discussion, case studies, simulation exercises, the solution of practical problems, peer-learning activities, questions and answers through modern and real examples.

ROLES AND RESPONSIBILITIES

With regard to the planning and implementation of the educational programme, the role of the following involved parties is crucial:

General Secretariat Against Corruption (GSAC): This is the institution that will co-ordinate the meetings of involved institutions, the intellectual householder of deliverables of the project for the exploitation of the initial material of OECD's project: the National Anti-Corruption Action Plan (NACAP) for Greece. The GSAC will also be responsible for formulating opinions on the plenitude and the sufficiency of the deliverables.

Organisation for Economic Co-operation and Development (OECD): The institution that provides technical support to GSAC for the implementation of NACAP for fighting corruption, and the provider of the material which will be used, along with the rest of the proposed materials, by the contractor, for the development of the educational material, as well as the institution that will evaluate the relevance and quality of the deliverables.

National Centre for Public Administration and Local Government (EKDDA): The institution that will formulate opinion with regard to the educational programme, the profile of the instructors, i.e. the existence of the necessary qualifications, e.g. in particular CIA, CGAP, CRMA, CFE, CPA (or other professional relevant certifications) holders or with long educational experience in the internal auditing and special inspections and investigations.

Hellenic Institute of Internal Auditors (IIA GREECE): The institution that will develop the educational material according to the "International Professional Practices Framework (Standards for the Professional Practice of Internal Auditing – IPPF)", the material that was produced as the result of the collaboration between GSAC-OECD (attached), as well as the current legislation and the existing methodological models that have been developed for internal auditing in the public sector.

For this project it will select appropriate professional internal auditors, with significant experience in internal auditing and special investigations/inspections, preferably with knowledge of the public sector's particularities, with CIA, CGAP, CRMA, CFE, CPA (or other professional relevant certifications), with a strong scientific background and knowledge of the English language, and experienced in educational programmes. Those auditors will develop the deliverables of the project, according to the required specifications (attached). Their CVs will be provided to the OECD. IIA Greece is also able to propose the appropriate instructors' holders of CIA, CGAP, CRMA, CFE, CPA (or other professional, relevant certifications) or with significant educational experience in internal auditing and special investigations and inspections.

TARGET GROUP

The educational programme is intended for:

- individuals who already work in the public sector and will be selected to work in internal audit units or in financial and fiscal control, or in the area of inspections and investigations
- already appointed internal auditors, inspectors, controllers, investigators in the public sector, who aim to improve their knowledge and capacities to better perform their duties
- auditors of the Hellenic Court of Audit, inspection bodies as well as of supervisory and regulatory authorities, wishing to enhance their knowledge in relation to internal auditing
- managers and executives in ministries and other institutions of public administration (for example, executives of financial departments, human resource departments, public contracts departments, operational units, etc.), who could become members of the audit committees or be selected to be further educated in internal auditing in order to better understand the nature of the activities of internal auditing and their added value in improving the management and the operations of public organisations in order to achieve their objectives and improve service delivery to Greek citizens.

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TIMEFRAME

We propose the following timeline for the implementation of the project:

Phases	20/9/17	22/9/17	2/10/17	6/11/17	04/12/17	15/12/17
Finalisation of agreement and signing of contractor's agreement						
Deliverable 1 - Draft version						
Deliverable 1 - Final version (finalisation following review, or if there are no comments within 10 days of submission)						
Deliverables 2, 3, 4 – Draft versions						
Deliverables 2,3,4- Final version (finalisation following review, or if there are no comments within 15 days of submission)					///	
Final presentation						

The educational programme should be organised via a five-day seminar of eight hours per day, and the number of participants should not exceed 15-20 individuals.

The essential requirements of material and technical infrastructure (size of the room, audio-visual equipment, etc.) should be adequately met to ensure the delivery of a high-quality training programme.

FUNDING STRATEGIES

The contractor's payment for this project will be funded by the OECD in the framework of the Greece-OECD Project: Technical Support on Anti-Corruption for the implementation of the Greek National Anti-Corruption Action Plan (NACAP).

The participants' fees and costs for this educational programme will be either covered by the public budget or through the exploitation of other available funding or budgetary resources.

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