













Accountability and transparency are key to advancing good governance, and supreme audit institutions (SAI) play a critical role in improving government performance. The U.S. Government Accountability Office's (GAO) annual International Auditor Fellowship Program, a 4-month intensive study course, is designed to strengthen the ability of SAIs to fulfill their missions and enhance accountability and governance worldwide. GAO initiated this program in 1979 in response to increased federal government expenditures abroad and the related need to strengthen accountability over these funds. Over 450 middle- to senior-level officials from the SAIs of more than 100 countries have graduated from the program. Many of them have since become Auditors General, Deputy Auditors General, or Government Ministers.

#### **OBJECTIVES**

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

- Enhance the participants' skills 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.





## INSTRUCTORS & MENTORS

Experienced GAO staff serve as instructors and mentors. Their multidisciplinary expertise—for example, as analysts, auditors, lawyers, economists, information technology specialists, and investigators—provides a rich professional resource for fellows during the program.

#### **RESULTS**

A key element of the program is the expectation that participants will transfer the knowledge and skills gained through the program to their home SAIs. As a result of participating in GAO's program, SAIs have:

- implemented audit and internal control standards and policy guidance,
- developed training and professional development strategies,
- established performance auditing units,
- developed or updated strategic plans,
- made ongoing contributions to professional networks, and
- 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 GAO as its work reflects the challenges posed by increasing global interdependence and to donors as they aim to strengthen and rely on country systems.



#### **ADMISSION CRITERIA**

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

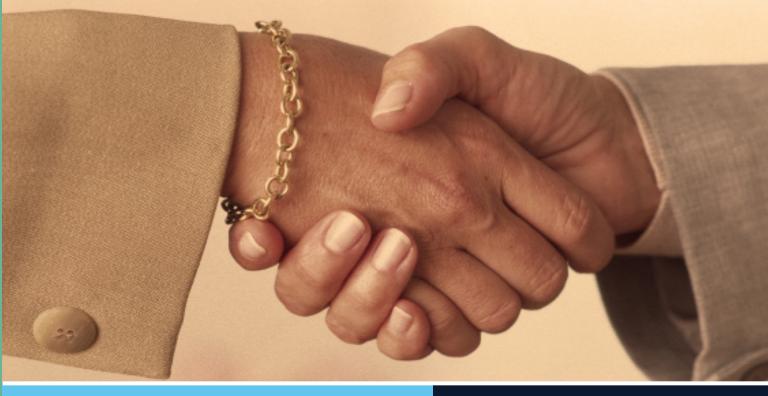
#### **ELEMENTS**

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

- Classroom instruction, observation of key management meetings, 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; and internal auditors
- A global forum for sharing experiences and best practices in auditing
- Mentoring and post-program follow-up

#### **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.



#### KNOWLEDGE AND CULTURAL EXCHANGE

GAO and the international auditor fellows mutually benefit from cultural exchanges during the program. GAO features the fellows during its Diversity Month programs at a special Cross Cultural Day. The program also includes social activities held outside the professional workday, which help the fellows feel welcome and become familiar with Washington, D.C., and its surroundings.

### A comprehensive and rigorous curriculum for government auditors that includes:

- Professional standards
- Performance auditing
- Internal controls
- Data analysis and reliability
- Evidence and documentation fundamentals
- Fraud awareness
- Critical thinking
- Report writing
- Knowledge transfer
- Leadership development



# UNITED STATES GOVERNMENT ACCOUNTABILITY OFFICE (GAO)

GAO is an independent, nonpartisan professional services agency in the legislative branch of the United States (U.S.) federal government. GAO exists to support the U.S. Congress in meeting its constitutional responsibilities and to help improve the performance and ensure the accountability of the federal government for the benefit of the American people. GAO serves the public interest by providing Congress with timely information that is objective, fact-based, nonpartisan, nonideological, balanced, and fair.



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