

NAO-CIPFA Training Program

Operational Programme II - European Structural and Investment Funds 2014-2020
“Investing in human capital to create more opportunities and promote the well-being of society”

Project part-financed by the European Social Fund

Co-financing rate: 80% European Union; 20% National Fund



NAO - CIPFA Training Program

National Audit Office (NAO) staff are professionally qualified in a number of disciplines of relevance to audit work. However, in an ever changing environment, public sector auditors need to stay up-to-date with developments in public sector auditing and accounting so they can rapidly respond to the demands and expectations of their stakeholders. The NAO Learning and Professional Development Policy provides for the enhancement of the existing capacity of the NAO in terms of refining skills and competence levels that are required in government finance and auditing. It is within this context that the NAO decided to embark on a professional development program run by the Chartered Institute of Public Finance and Accountancy (CIPFA). For this purpose, on the 14th of July 2017, the NAO signed an agreement with CIPFA for the delivery of three modules covering - Audit and Assurance (AA), International Public Sector Accounting Standards (IPSAS) and Financial Crime Investigation and Case Management (FCICM). The courses were to be delivered via blended learning techniques that include face to face, online and visual classroom training supported with online workbooks, tutor support and webinars.

CIPFA is the only professional body that caters exclusively for individuals working in the field of public finance. The body promotes optimal performance in public services across the globe, leads the way in public financial management and extends its professional expertise to a range of sectors where public money needs to be effectively managed.

The NAO applied for European Social Funding to finance this project under Investment Priority 11i. The Managing Authority approved such undertaking and signed a preliminary agreement with the NAO to implement the said project. The resulting training and certification of NAO staff in the areas of public finance and accounting would further ensure that NAO staff possess the necessary skills and competences for the carrying out of professional audits thereby continuing to provide a high quality service to Parliament, citizens and other stakeholders.

The NAO was pleased to note that out of the present 56 professional employees;

- 40 employees registered for all three modules – AA, IPSAS, FCICM
- 10 employees registered for the FCICM
- 4 employees registered for Certificates in IPSAS
- 1 employee registered for two modules – AA and FCICM

In order to ensure a smooth rollout of all training modules, all NAO Staff were grouped into three cohorts. The first two cohorts, each comprising approximately twenty persons, were composed of all staff that registered for all three modules. The last cohort consisted of the remaining employees who registered for only one to two of the three modules offered.

IPSAS Program

The CIPFA Diploma in IPSAS qualification was the first training program to be rolled out in June 2017 to the first cohort.

The CIPFA Diploma in IPSAS qualification is designed to provide participants with a thorough knowledge of the published International Public Accounting Standards and related documents. It covers all the accounting requirements contained in IPSAS and provides comprehensive guidance on the application of such requirements.

The CIPFA Diploma in IPSAS consists of ten online modules each comprising an interactive workbook with practical examples and self-test questions. An online assessment of the knowledge of participants on IPSAS is carried out at the end of the training course. A minimum achievement of 60% overall result is required for successful completion of the module leading to the award of the CIPFA diploma in IPSAS.

As at 11th September 2018, ten participants have successfully completed the Diploma in IPSAS. These are Marion Bajada, Orland Bonavia, Michelle Borg Brincat, Doreen Caruana, Vanessa Gauci, Keith Gauci, Elaine Ghigo, Clayton Joseph Mifsud, Ian Rizzo and Marlene Zammit.

The certificate in IPSAS is a similar online training course that examines lesser areas than the Diploma in IPSAS and does not require a formal examination. It is mainly intended for persons who do not have an accounting background.

Five NAO participants availed of the option to register for a CIPFA Certificate in IPSAS. As of date, Audrey Stewart, Claire Casha and Jeanette Gatt Giudice have completed the Certificate in IPSAS. One other participant is in progress while another participant has yet to register for this training program



Participants who have successfully attained Diploma/Certificate in IPSAS as at end of August 2018 – from left to right – Keith Gauci , Audrey Stewart, Ian Rizzo, Doreen Caruana , Vanessa Gauci , Marion Bajada and Orland Bonavia. Absent from photo; Michelle Borg Brincat, Claire Casha, Jeanette Gatt Giudice, Elaine Ghigo, Clayton Joseph Mifsud and Marlene Zammit

The Diploma in IPSAS was rolled out for registration to the second cohort comprising a total of fifteen persons in July 2018.

Audit and Assurance Module

The Audit and Assurance (AA) module is designed to provide the necessary knowledge, competence and skills to apply appropriate audit procedures to an audit assignment consistent with international auditing standards relevant to the public sector, such as those contained within the International Organization of Supreme Audit Institutions (INTOSAI) standards framework. The module seeks to highlight public sector audit specificities in the execution of their audit and assurance engagements taking into account risk management and governance requirements.

Furthermore, the AA Module provides insights into the changing role of assurance practitioners after taking into account the legal, regulatory and quality control environment within which the public sector operates.

The Audit and Assurance module has been delivered to Cohort 2 over two series of sessions. The first series consisted of a three day session that took place on December 4th, 5th and 6th 2017 while the second series comprised a two day session held on January 15th and 16th 2018. Every session was of a six hour duration. 18 participants attended the entire module – namely Maria Attard, Maria Azzopardi, Sharon Borg Finn , Ian Bugeja, Fleur Marie Calleja Ghirxi, Alexia Camilleri Cortis, Elton Camilleri , Stephen Cassar, Charles Deguara, Maria Ferriggi , Karl Galea , Elaine Ghigo , Antonia Mercieca , Christopher Micallef, William Peplow, Rebecca Vassallo , Josephine Vella and Neil Zammit.



Cohort two in attendance in NAO Boardroom for the Audit And Assurance module delivered by live webinar on the 4th of December 2017

The Audit and Assurance Module was delivered to Cohort 1 between the 11th and 15th June 2018 in a five day continuous training session, with each session spanning an average of six hours. 15 participants completed the entire module – namely Marion Bajada, Orland Bonavia, Antoine Calleja , Noel Camilleri, George Calleja Gera , Doreen Caruana , Lorna Fenech Azzopardi, Keith Gauci, Vanessa Gauci, Clayton Joseph Mifsud , Ian Rizzo, Felicity Trudy Rayner , Simon Vassallo , Brian Vella and Marlene Zammit.

The delivery of this Module to both cohorts was conducted through a tutor led virtual online classroom. Every session was complemented with interactive learning methods that included group discussions and case studies.



Cohort one in attendance in NAO Boardroom for the Audit And Assurance module delivered by live webinar on the 13th of June 2018.

The Audit and Assurance modules of the NAO Malta-CIPFA training program is thus fully completed.

Financial Crime Investigation and Case Management (FCICM)

This module provides a comprehensive overview of the methodology to be employed during an investigation. It initially provides an explanation of the various financial crime typologies and the potential motivations of offenders. It then takes the participant through the entire process of professionally managing a financial crime investigation from initial notification and case acceptance up to the reporting of findings and recovery of misappropriated assets. The intermediate steps of strategy and planning, gathering, recording and managing investigative material as well as the effective interviewing of witnesses and suspected offenders are explained in detail. Conceptual frameworks within which financial crimes can be managed and the application of best practice standards are also explored.

The delivery of the FCICM module is to be conducted by face-to-face tuition.

The delivery of the FCICM module has commenced first with Cohort 3. The tutor was Mr Les Dobies - a qualified person and a former member of the UK Police Force who worked on financial crimes and fraud investigations.

The module was split over two series of training events. The first series consisted of a four day session of eight hours each between the 22nd January 2018 to the 25th of January 2018. The second series of training events consisted of another four day session of eight hours each between the 19th of February 2018 and the 22nd February 2018.

NAO participants who attended all sessions were – Emanuel Borg, Simon Camilleri, Lara Costa, Dorianne Frendo , Lorraine Farrugia , Caroline Fenech , Mario Sant, Fabrizio Taliana , Josephine Vella and Keith Vella.

Following completion of the module, participants were also given the option, to undertake a course assignment based on a case study. NAO satisfactorily notes that all the six participants who chose to undertake the assignment were successful in the final assessment. The participants who successfully completed the assessment programme of the FCICM Module were Emanuel Borg, Simon Camilleri, Lorraine Farrugia, Caroline Fenech, Josephine Vella and Keith Vella. The average overall result of this coursework ranged from 80% to 90 % and feedback given by the tutor indicated that the coursework of the said participants was considered to be of high quality.



Mr Les Dobies, tutor of the FCICM module having a word with the Auditor General, Charles Deguara and Deputy Auditor General, Noel Camilleri

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Cohort 3 in attendance in the NAO Boardroom for the FCICM module on the 22nd of January 2018

The CFICM module is due to be delivered to Cohort 2 in December 2018 and to Cohort One in December 2019.

The NAO-CIPFA training program is right on target to be completed as originally envisaged by June 2020.

The NAO is continuously encouraging its staff to obtain the International Certificate in Public Audit (ICPA) upon successful pass of the assessment of the three modules following their completion.