

Improving the Skill Development Framework of the Performance Audit and Related Assurance Portfolio for the Office of the Auditor General of BC

By

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Title: **Improving the Skill Development Framework of the Performance Audit and Related Assurance Portfolio for the Office of the Auditor General of BC**

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Executive Summary

Introduction

Professional development and career growth has long been an important aspect of organizational performance, particularly around employee satisfaction and retention (Barnett & Bradley, 2007; Yang & Wang, 2013; Price & Reichert, 2017; Heffernan & Heffernan, 2018). The Office of the Auditor General (OAG) of British Columbia (BC) relies on 32 skilled employees within their Performance Audit and Related Assurance (PARA) portfolio to complete performance audits of over 150 organizations within the Government Reporting Entity of BC. Due to the nature of the PARA's work and their reliance on experienced staff, employee satisfaction and retention through professional development and career growth are key to the OAG's success over time.

The OAG is a well-functioning organization currently capable of meeting mandate commitments and delivering audit reports, however, there have been concerns over the years around employee retention and the long-term effects of high employee turnover (OAG 2017; OAG 2018; OAG 2019; OAG 2020). Due to these concerns, the OAG has made efforts to improve employee engagement through career and professional development (OAG 2021; OAG 2022; OAG 2023). This project is one of several initiatives that aim to increase employee engagement and culture and subsequently stabilize organizational capacity to better enable the OAG to continue delivering their mandate commitments.

This master's project aims to define and improve the state of the OAG's skill development framework for PARA employees. The project was developed through consideration of the CPA training available for employees of the Financial Audit and Related Services portfolio at the OAG, and the lack of similar training for PARA employees. This report provides several deliverables: a literature review on best practices, a jurisdictional scan with lessons learned and training resources for the client, and options and recommendations developed through an analysis of the organization and research conducted for this project.

Methodology and Methods

This project used a qualitative approach to develop recommendations for improving the skill development framework for the OAG. Four lines of evidence were used to examine the current state of the OAG's skill development framework and collect best practices, lessons learned, and resources to apply to the office and strengthen their approach to professional development. The four lines of evidence were collected through the following research tasks:

- OAG Background Research
- Literature Review
- Jurisdictional Scan
- Focus Group

Results from these research tasks were analyzed together to identify key findings and gaps to be addressed by recommendations for the client.

Key Findings: Discussion and Analysis

The findings from this report provided key information required to evaluate the current state of the OAG's skill development framework, in addition to identifying strategies to move the framework to its desired state. The analysis of these findings identified several gaps:

- Many resources available to analysts and auditors were either outdated and no longer fully relevant to their work.
- There were not enough resources available for analysts and auditors targeting specific auditing skills required to complete audit tasks.
- The office's assessment and monitoring strategy was insufficient for ongoing skill development.
- A lack of an integrated skill development framework made it difficult for analysts and auditors to gain on-the-job experience in a purposeful and timely manner.

These gaps introduced several risks to the OAG, including risks around performance, employee satisfaction and retention, organizational culture, and relevance. In addition to identifying gaps, best practices and lessons learned were analyzed to produce feasible and effective recommendations for the office to address the above gaps.

Options and Recommendations

Based on the identified gaps, current state of the OAG's skill development framework, and analysis of best practices and lessons learned, the following options were presented:

1. Implementation of growth and development roles
2. Completion and implementation of the Performance Audit Technical Program
3. Implementation of an official shared learning and mentorship program

These options were developed to address the gaps within the OAG's skill development framework and better enable the OAG to reach their long-term organizational goals while minimizing the risks associated with their current framework. These options also drew from best practices and lessons learned to ensure feasibility and effectiveness for the office.

Option 2 was identified as the most feasible, effective, and easily implemented option. An additional recommendation is to integrate mentorship aspects of Option 3 to address the limitations of Option 2 and strengthen the OAG's approach to professional development for its PARA portfolio. Additional research may be necessary to optimize the implementation of the recommendations made through this report, including analyzing the approaches of other audit offices that could not be undertaken for this report.

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1 INTRODUCTION

There are over 150 organizations within the Government Reporting Entity (GRE) in British Columbia that utilize government funding to provide essential services to the public (OAG, 2019). The Office of the Auditor General of British Columbia works to audit the GRE to ensure accountability to the Legislative Assembly and the public through financial and performance audits. These audits rely heavily on skilled auditors, and a recurring issue noted in the OAG's yearly service plans was difficulty with employee retention (OAG, 2016; OAG, 2017; OAG, 2019; OAG, 2022). In addition, due to the nature of performance audit work, the Performance Audit and Related Assurance portfolio (PARA) faces unique challenges and barriers around skill development, particularly technical training for Auditors and Audit Analysts. *While financial auditors receive formal Chartered Professional Accountant (CPA) training, similar training does not exist for performance auditing.* Due to these issues, the client agreed to support a research project on addressing employee retention by improving its skill development framework.

Project deliverables for the client consisted of a report outlining best practices from a literature review, lessons learned from the public sector, and various recommendations for strategies and options to be implemented at the discretion of the organization. Various tools supported by best practice research, such as an assessment tool, also accompanied the report as an adjunct to the recommendations. Lastly, a presentation was delivered to the leadership team to provide information and context for the recommendations. The scope of this project was limited to recommendations and will not consider implementation logistics beyond feasibility and potential effectiveness.

The primary research question animating the project was: *How can the OAG improve its skill development framework for the Performance Audit Analyst and Performance Auditor roles?*

Several secondary questions were asked in support of the primary research question:

1. What is the state of the current skill development framework at the OAG?
2. What are best practices in developing and implementing skill development frameworks?
3. What skill development tools and resources are used in other government and audit offices?
4. What skills gaps and development opportunities did PARA-OAG staff draw upon to succeed, and what support do they wish they had?
5. How can OAG lever external skill development tools and resources?

These research questions, initial background research, and preliminary literature review enabled the development of an analytical framework to identify environmental pressures and key issues, the current state of the OAG, and desired outcomes. From the analytical framework, four lines of evidence were identified: OAG background research, a literature review, a jurisdictional scan, and a focus group. Additional background information was collected to examine the OAG's skills development strategy and identify available resources. The literature review of best practices was undertaken to identify the "desired state" for the OAG's skill

development framework. The jurisdictional scan sought to collect “lessons learned” and possible resources and ideas for implementation. Finally, a focus group was hosted to assess needs and support for the options under consideration. With this information, several options were identified for the client to consider.

This report has 11 sections. The first outlines the organizational context of the OAG and its current approach to skill development. The second section provides background on the OAG and the issues it is dealing with where retention and skills development are concerned. The third section reports on the preliminary literature review and the resulting analytic framework which guided the study. Section 4 outlines the rationale for the methodology and methods adopted for this study, and reflects on its limitations. Sections 5-8 report in the findings from each line of evidence. The research for this project builds off the OAG’s approach to constructing an analytic framework through which the current and desired state will be outlined, and recommendations will be assessed for effectiveness and feasibility. After a discussion of the research findings, options and recommendations are provided to the client for implementation as the client sees fit.

2 BACKGROUND

This section provides background information necessary to understand the current state of the OAG's skill development framework, and the rationale behind the project and its recommendations. The section will include a brief introduction to the client, the Office of the Auditor General, the context of the client organization, and skill development initiatives undertaken by the client to date.

Project Client

The Auditor General is an appointed and independent officer of Legislative Assembly mandated with delivering reports on the government or government organizations' operations. (Auditor General Act, 2003). To fulfill this mandate, the Auditor General manages and oversees the Office of the Auditor General (OAG) to plan and undertake several audits a year. The OAG consists of two main audit portfolios: Financial Audit and Related Services (FARS), and Performance Audit and Related Assurance (PARA). Both portfolios' capacity to fulfill the OAG mandate rely on auditors with skills that are highly technical in nature and require time and energy to develop. Due to this, the OAG is highly motivated to foster skill development with audit employees throughout their employment with the office.

The PARA portfolio focuses its reports on issues concerning performance, and can investigate value for money, efficiency, and effectiveness of selected policies or programs. This project will specifically address the skill development framework within the PARA portfolio, although some of the organization's internal tools are used by both PARA and FARS portfolios.

Organizational Context

The Auditor General Act was proposed and received royal assent in 1976, establishing the Office of the Auditor General in 1977 as a means of introducing an auditing institution that was objective and independent from government (OAG, 2023). Until 1980, the OAG published only financial audit and compliance reports, before introducing audits of program economy and efficiency, now called Performance Audits. The 2003 Auditor General Act grants authority to the office to audit over 150 government reporting entities that consist of ministries, crown corporations, public post-secondary schools, school districts, health organizations, and other government-funded organizations (OAG, 2023). Given the large number of entities, the OAG prioritizes audits based on areas of interest, urgency, risk, and significance for the Legislative Assembly during audit planning. In general, these audit projects are long term and may take a year or more to complete and publish.

The Office of the Auditor General employs around 127 staff, with 32 belonging to the PARA portfolio, five in HR, and two in Professional Practices. The PARA portfolio generally hires audit analysts at an entry level, with one year of related experience required and a related master's degree preferred. Related experience to apply for the Audit Analyst position includes internal audit program evaluation, policy or legislative analysis, and applied research (OAG, 2022). These experiences link to competencies listed in the Audit Analyst job profile, such as project

management, relationship building, communication, and audit methods and standards. The related experience required to move up to an Auditor position is similar, with a requirement of two years of experience instead of one. Competencies listed for the auditor position include personal effectiveness, leading people, achieving business results, interpersonal relationships, and audit methods and standards. This project focuses only on technical competencies (i.e. audit methods and standards) required for audit analysts to develop into auditors, with a focus on audit preparation and reviewing.

In addition to planning and publishing audits, the OAG publishes yearly service plans in accordance with the Performance Reporting Principles for the British Columbia Public Sector to communicate corporate performance to the Public Accounts Committee within the Legislative Assembly and to the public. Within these reports, issues with employee recruitment, engagement, and retention have been recurring a theme (OAG, 2016; OAG, 2017; OAG, 2019; OAG, 2022). One way the OAG has approached this issue over the years is through improving opportunities for skill development, in addition to providing budget allocations for full-time employees to use towards conferences and seminars. This strategy benefits the OAG in two ways: it contributes to better technical performance for completing audits, and can potentially improve employee engagement (Joo & McLean, 2006).

Performance Concerns and Goals

As an organization, the OAG operates under certain environmental pressures while trying to achieve its long-term goals and maintain functionality over time. For example, the OAG is required to meet Canadian Standards on Assurance Engagements (CSAE) 3001 standards for their performance audits (CPA Canada, 2020), and auditors and analysts are therefore required to be trained to meet these standards. The OAG must also fulfill its mandate to provide relevant performance audits to the legislature and the public with budget and time constraints. Fulfilling the OAG mandate with the aforementioned constraints requires a balanced and skilled team aligned with requirements in the Quality Assurance Manual (QAM)¹ to complete tasks in a timely manner. Further, the OAG must also be able to keep up with a changing world, which requires a robust skill development framework that can keep staff trained, up to date, and able to integrate new information and skills into their work.

¹ The QAM lists skill level requirements for auditing teams, such as “preparers”, “reviewers”, and “engagement leaders”. Each level is associated with years of technical experience, and teams are required to have at least one of each level.

To function under these pressures, the OAG lists a number of objectives reflecting their performance concerns within their most recent service plan, such as fostering an engaged workplace, implementation of a sustainable workforce plan, and delivering quality audits on time and within budget (OAG, 2022). The following long-term goals can be extracted from these objectives and environmental pressures:

- Strong workplace engagement and culture
- Stable organizational capacity
- High quality audit reports
- Mandate fulfillment

These goals will later inform the options and recommendations section of this report as a key factor for evaluating long-term feasibility.

Skill Development Initiatives

The initial background research to inform this report uncovered several skill development initiatives within the OAG. These initiatives are either actively used by the office or have been regularly used in the past. These initiatives include the Grow Our Own Managers program, EmPerform, and the OAG's in-house Learning Management System.

Grow Our Own Managers Program

The OAG currently has the "Grow Our Own Managers (GOOM)" program, providing support for auditors who wish to move into a management position within the organization (OAG, n.d.). The GOOM program utilizes technical, project management, and supervisory competencies to create a professional development framework that can be used to plan an auditor's growth within the OAG. The GOOM program's framework is meant to align with the competencies listed in job profiles to allow auditors to understand the requirements of advancing to senior roles, and provides various workshops to prepare auditors for interviews.

The program also involves a "development planner" on an excel spreadsheet that lists activities relating to each competency. Auditors interested in senior roles can use this tool to reflect on competencies they have demonstrated and outline plans to develop and demonstrate new competencies to qualify for roles of interest. Currently, there is no equivalent program for Audit Analysts looking to move into an auditor role.

Employee Performance Management: EmPerform

EmPerform is a tool designed for performance management within the OAG. This tool utilizes a platform through which employees can identify, record, and review competency and professional development goals with their supervisors on a yearly basis. Individuals can pull competencies from relevant job profiles and identify how they can develop them through daily work at the OAG. EmPerform's platform is a basic fillable form accessed through SharePoint, mainly used as a communication tool between employees and their supervisors. Currently, the OAG is reviewing EmPerform to assess whether other platforms may be better suited for the needs of the office.

Learning Management System

Finally, the OAG utilizes a Learning Management System (LMS) through MS Teams as a self-serve tool for employees to complete training modules as needed. The LMS hosts a variety of interactive videos covering some skills for the beginner Performance Audit Analyst. This tool plays a key role in the OAG's professional development framework and will be a good resource for the project since it highlights the need for better connection and access to resources available to performance auditors and analysts.

Conclusion: Moving Beyond the Status Quo

The OAG has several skills development initiatives implemented to support the office in reaching its goals of meeting mandate requirements and producing high quality audit reports through stabilizing its organizational capacity and growing a strong workplace culture and a team of engaged staff. Reaching these goals within the constraints of CPA auditing standards requires a team of well-trained auditors who are able to complete tasks that meet the requirements set out in these standards. While financial auditors receive formal Chartered Professional Accountant (CPA) training to become familiar with CPA auditing standards, similar training does not exist for performance auditing. The lack of similar formal training for performance auditors creates a significant training gap and introduces operational risks that the OAG and PARA have attempted to address through the mentioned initiatives. Ultimately, these efforts have not been fully successful as issues with employee recruitment, engagement, and retention are repeatedly reported in the OAG's yearly service plans (OAG, 2016; OAG, 2017; OAG, 2019; OAG, 2022).

Overall, this project will focus on addressing some of the OAG's difficulties with employee retention and engagement through improving their existing skill development framework for Performance Auditors and Audit Analysts. These improvements will involve better utilization of resources within the OAG, and implementation of best practices and external resources to further build organizational capacity and limit operational risks.

3 INITIAL LITERATURE REVIEW AND ANALYTIC FRAMEWORK

A preliminary literature review was conducted to inform this project through several routes. First, the review supported the project’s objective and research question through demonstrating the benefits of robust training and development programs and career growth opportunities. The review also provided insight into the auditor and analyst competency and skills structure of the OAG through comparison of BC Public Service and OAG Canada auditor and analyst competencies and skills. This comparison allowed for more feasible recommendations to be synthesized for consideration by the OAG. Finally, the preliminary literature review highlighted themes within professional development literature that guided the project and its deliverables, particularly the full literature review and findings analysis.

Key Themes from the Initial Literature Review

There were three key themes found within the initial literature reviewed for this project that helped shape the analytic framework and research methodology. First, literature around the significance of professional development supported the research project’s rationale. The common competencies for auditing and analysis provided a baseline understanding of the requirements for external resources that were found and used within the OAG through the jurisdictional scan. Finally, professional development strategies provided a starting point for the main literature review through providing a basic understanding of available professional development literature and possible search terms.

Significance of professional development

Attract and retaining skilled employees is a common challenge for organizations (Zivnuska, Ketchen, & Snow, 2001, as cited in Joo & Mclean, 2006). This is particularly true for organizations that require specialized skill sets, such as the OAG. Further, organizations that struggle with employee attraction and retention often state their desire to be viewed as an employer of choice (OAG, 2021; Zivnuska, Ketchen, & Snow, 2001, as cited in Joo & Mclean, 2006). Research collected by Joo and Mclean (2006) reveals some common themes of “best employers”, such as Training and Development (Bennett & Bell, 2004; Joyce, 2003; Sutherland, Torricelli, & Karg, 2002) and Career Growth Opportunity (Herman & Gioia, 2001; Sutherland, Torricelli, & Karg, 2002). Beyond these studies, several other articles link the importance of professional, skill, and/or career development to employee satisfaction and, indirectly, employee retention within a variety of sectors (Barnett & Bradley, 2007; Yang & Wang, 2013; Price & Reichert, 2017; Heffernan & Heffernan, 2018).

Common competencies for auditing/analysis

Upon investigating various BCPS, OAG Canada, and OAG BC job profiles for auditor or analyst positions, many listed competencies aligned well between the profiles. Competencies such as “Information Seeking”, “Analytical Thinking”, and “Planning, Organizing, and Contributing” were common throughout all three organizations (OAG Canada, 2018; BCPS, 2021; OAG 2022). The preliminary research conducted here provided a few appropriate sources to use within the project, and foundational criteria for analyzing findings from the jurisdictional scan.

Professional development strategies

The initial search for professional development strategies produced a large number of results around teacher education, prompting further exploration within this topic to uncover relevant material for this report. Within this literature, there is an abundance of information around effective professional development strategies that can be readily applied to the public sector for this project. Upon initial investigation, there is some consensus around the basic components of effective professional development programs that include active learning, coherence, collective participation, and duration (Desimone, 2009; Penuel *et al*, 2007). Further, research done by Amponsah *et al* (2021) highlights motivational factors for professional development, including reasons why individuals choose to develop skills, preferred modalities, and common challenges and barriers.

Overall, the initial review of literature showed promise in guiding and informing the project and the anticipated implementation recommendations. Further research for this project will look into professional or skill development frameworks within the private and public sector to ensure the scope of research supports a fulsome analysis of findings and synthesis of feasible and effective recommendations.

Preliminary Analytic Framework

The following analytic framework illustrates the current state of the OAG's skill development framework within the context of the organization. Among the ongoing audit projects the office is responsible for, the PARA portfolio manages performance and career development of their staff through the OAG's competency framework. Ideally, this would ensure staff are skilled and satisfied, and ensure the office can fulfill their mandate, remain efficient, maintain relevance through reporting on topics of importance and interest, and retain their skilled employees. These desired outcomes are supported through the OAG's in-house resources, access to external resources, casual mentorship, and other training initiatives, such as GOOM.

The challenge for the PARA portfolio is achieving its long term goals while facing constant environmental pressures (see Figure 1 for examples of these pressures). Some risks these environmental pressures introduce include lowered efficiency and ability to fulfill their mandate, low employee satisfaction and retention, and fewer relevant audit reports to the legislature and the public. This project aims to identify gaps in managing these pressures through the OAG's skill development framework. Research questions will guide this project to gather information and develop strategies and recommendations for the office. The expected outcomes of these strategies are improved employee satisfaction and retention, a strong organizational culture around learning, stable efficiency and ability to fulfill their mandate, and a skill development framework that can be built upon through the changing landscape of performance auditing and public service.

The preliminary analytic framework (Figure 1) shows the current state of the OAG, the environmental pressures at play, and the desired state of the office in the future.

Environmental Pressures

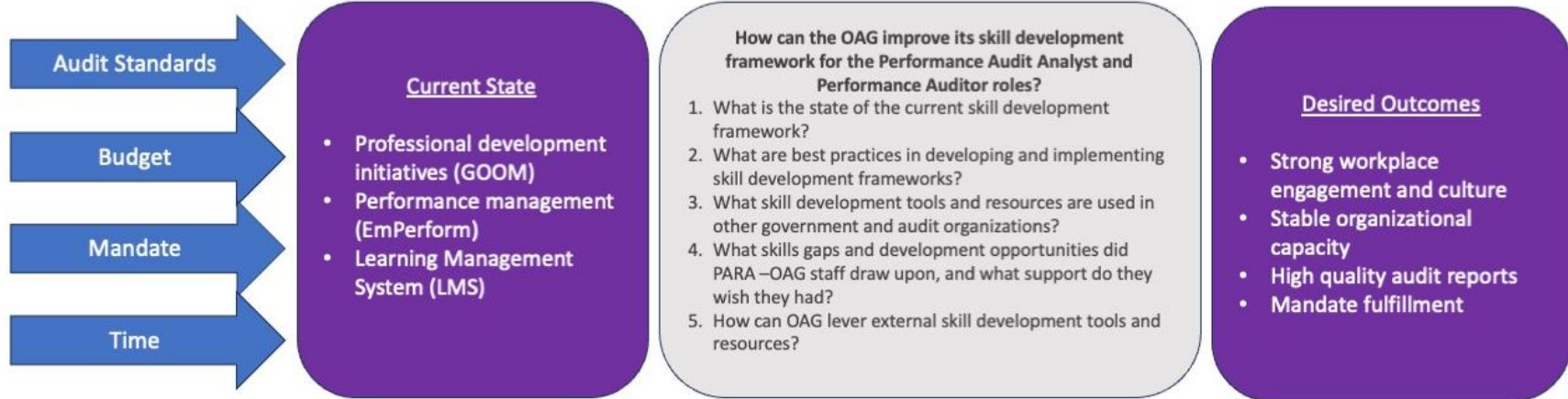


Figure 1: Preliminary Analytic Framework

4 METHODOLOGY

This section outlines and describes the methodology of this research project through the methods and tasks undertaken to synthesize options and recommendations for implementation. Data analysis methods used to analyze findings from the four lines of evidence will then be discussed, followed by Table 1 outlining the rationale behind the method and task used within this project and the research questions they answer. Finally, limitations and delimitations are outlined and discussed to provide additional context for the undertaken research and analysis.

Methods and Tasks

This project utilized a qualitative approach to make recommendations for the improvement of the OAG's skill development framework. An organizational analysis and focus group were undertaken to gather baseline data about the OAG's existing skill development approach, available resources, experiences, risks, and feasibility considerations. An integrative literature review provided qualitative data to identify, collect, and review best practices in the public and private sector. Finally, a jurisdictional scan was completed to collect "lessons learned" and additional resources for the office.

Baseline research

The baseline research conducted for this project provided an understanding of the organization and its baseline capacity for adopting a new skill development framework. This research was completed through the OAG's internal database, through document requests from key contacts within the organization, and through interview data collected from a focus group of Auditors and Audit Analysts. Themes were extracted from these resources and included information around workplace culture, institutional context, and the nature of work of the OAG. The research also provided available resources within the organization that were used towards the project, such as job profiles and drafted framework plans. Key contacts required for this step included employees from Strategic HR (SHR), Professional Practices, and other OAG employees historically involved with various iterations of the existing framework. Gaps were identified once data from the literature review and jurisdictional review were collected, analyzed, and compared to the current state of the OAG.

Literature review

An integrative literature review was done to collect and review best practices from available scholarly literature and synthesize the "desired state" for the OAG within the analytic framework. Excel was the main qualitative analysis tool to code information and extract common themes from the literature. Scholarly literature was collected through a search of key terms using Google Scholar and databases available at the University of Victoria Library, and a shorter list of articles was developed according to applicability to the public sector, relevance to the work of the OAG, and compatibility with the workplace culture of the OAG.

Jurisdictional review

A jurisdictional review was completed to gather information from similar audit organizations across Canada and collect common themes and lessons learned around competencies and skill development strategies. The research also served as a means of collecting additional tools as an adjunct to recommendations, such as training videos or free classes. Excel was the main tool for collecting and coding the data and extracting themes and other observations. The review included OAG Canada, the BC PSA, the Canadian Council of Legislative Auditors (CCOLA), a number of federal departments, and a collection of other non-government audit and public service organizations. The organizations and jurisdictions chosen for the purpose of this review were selected to ensure the analysis had enough content to draw upon while also limiting the research to what is necessary for addressing the research questions.

Semi-structured interview with focus group

An hour-long focus group was held with the PARA Auditor and Audit Analyst group to gather data around demand and need for a refreshed skill development platform. A total of three auditors and four analysts participated in this discussion. Four semi-structured questions were posed, with probing questions to build upon contributions and comments, and clarify or expand on collected information. Questions focused on the utility of the current skill development framework and desired changes or additions. The collected data was used in the baseline research portion of this project in addition to guiding the synthesis of options to support the recommendations within the report.

Data Analysis

The collected data was analyzed through evaluative and thematic analysis to fully answer the research questions and provide a foundation for the synthesis of a professional development framework for the OAG. *Evaluative analysis* was undertaken with the baseline data collected from the OAG to provide a clear picture of organizational capacity needed to implement a professional development framework.

Thematic analysis was used for the integrative literature and jurisdictional reviews. For the integrative literature review the thematic analysis help to efficiently make sense of the large number of articles written on the topic of skill and professional development, and to extract common themes used within the analytic framework. For the jurisdictional review, it was possible to gain an understanding of commonalities between organizations. The results from these analyses informed a final evaluative analysis to identify gaps in the OAG's professional development framework, guiding the final report and accompanying recommendations.

The following table outlines each research method, its' associated tasks and research questions, and the rationale behind why the method was used within this project.

Research Method	Tasks & Research Question	Rationale
Background Research	<p><u>Tasks</u></p> <ul style="list-style-type: none"> • OAG intranet search • Internal document requests • Document analysis • Organizational analysis <p><u>Research questions</u></p> <ul style="list-style-type: none"> • What is the state of the current skill development framework at the OAG? • How can OAG lever external skill development tools and resources? 	<p>To gather and analyze information about the organization regarding current available resources, organizational culture, and organizational capacity.</p> <p>The analysis helps paint a picture of the organization as a whole and enables feasible recommendations from the research done for this project.</p>
Literature Review	<p><u>Tasks</u></p> <ul style="list-style-type: none"> • Collect articles • Conduct thematic analysis • Synthesize analytic framework <p><u>Research question</u></p> <ul style="list-style-type: none"> • What are best practices in developing and implementing skill development frameworks? 	<p>To construct an analytic framework from which a sustainable and effective skill development framework can be built.</p> <p>Best practices are gathered and analyzed to collect common and recurring themes that can be applied to the public sector context. These themes are then used to create an analytic framework that can be used to create and assess recommendations.</p>
Jurisdictional Review	<p><u>Tasks</u></p> <ul style="list-style-type: none"> • Identify jurisdictions • Collect information and documents • Thematic analysis • Apply to analytic framework <p><u>Research question</u></p> <ul style="list-style-type: none"> • What skill development tools and resources are used in other government and audit offices? 	<p>To collect tools and resources from external public service sources and apply them to the OAG context.</p> <p>These tools and resources are assessed against the analytic framework to determine their effectiveness, and are tied into recommendations if feasible.</p>
Focus Group	<p><u>Tasks</u></p> <ul style="list-style-type: none"> • Conduct focus group • Conduct thematic analysis of notes <p><u>Research question</u></p> <ul style="list-style-type: none"> • What skills gaps and development opportunities did PARA-OAG staff draw upon to succeed, and what support do they wish they had? 	<p>To collect information from staff that use OAG’s current skill development framework and require skill development opportunities to reach their career goals.</p> <p>This information serves to assess organizational culture, the current state of the framework, demand levels, and gap areas.</p>

Table 1: Research Methods Summary Table

Limitations and Delimitations

There were several limitations to the research design for this project:

1. Integrative literature reviews are useful for combining perspectives from different fields, such as components of skill development frameworks in various sectors and their efficacy; however, they require the process to be well documented to ensure the findings are transparent and reproducible (Snyder, 2019). Most notably, the nature of an integrative literature review, especially as a research methodology, introduces risks around research transparency as there are no strict standards or guidelines in place. To mitigate this risk, search terms, strings, and methods were documented.
2. Organizations such as the BCPS, OAG Canada, CCOLA, and others leveraged for this project offer many professional development resources that will be used for research and analysis, however their approaches or resources may not always be relevant to or feasible for the OAG and may limit the recommendations available within the report.
3. The jurisdictional review was limited by the availability of resources available to the public from various audit and government offices. This limitation was addressed through searching for audits of public service professional development frameworks to gather lessons learned, rather than direct resources.
4. Articles spanning multiple sectors outside of education and the public sector were difficult to find, and the resulting review did not have the expected scope of research. This introduced a risk around applicability of best practices. However, grey literature from the jurisdictional review provided some support to the thematic analysis, as they all pertain to the public service and provided a relevant framework to base recommendations on.

Despite these limitations, many enablers facilitated the completion and implementation of the project. First, the OAG had resources ready for use that required organization and integration into the skill development framework. The OAG also has several ways in which it can facilitate implementation of this report's recommendations which can proceed at the discretion of the Strategic HR team. Finally, the OAG was invested in this project as it is part of their strategic plan, and the support from management was beneficial to the outcomes of this project.

5 FINDINGS: A CLOSER LOOK AT OAG RESOURCES

The first task required to complete this report involved a thorough review and analysis of the OAG as an organization. This section will provide findings from the background research conducted for this project, organized into several sections based on the type of research. The OAG Intranet section will describe all PARA resources available on the internal OAG website. The OAG Initiatives section will describe the implemented and drafted training and professional development initiatives that exist within the organization. Finally, the OAG Service Plans section will describe findings around the organizations' culture and motivations to improve their skill development framework.

OAG Intranet: Internal and External Training Resources

As an organization, the OAG has several factors contributing to its readiness to adopt recommendations for a training and skill development framework. There are numerous resources available for auditors and analysts to use for reference through The OAG intranet. The intranet is open access for all OAG employees and consists of several sections. The sections examined for the purpose of this project included Professional Practices, Performance Audit, and the Strategic Human Resources (SHR) Learning Lab.

The intranet provides access to resources such as guides, handbooks, manuals, roadmaps, best practices, and advisories were found. In general, these resources provide an outline of performance audit methodology. Some resources also provided audit stage-specific support, such as guides to documentation and records management, audit scoping, and writing conclusions. A link to a "Performance Audit Manual" was found in both the SHR Learning Lab and Professional Practices section, however the link led to a page that noted it was under construction, dated August 2021.

The OAG intranet also offers several links to external resources for auditor and analyst use. These links included access to Blackstone, the Canadian Audit and Accountability Foundation, CCOLA, CPA Professional Development, Knotia, Linked-in Learning, and the BCPS Learning Center. Further details on these resources can be found in Appendix D

OAG Initiatives: Progress and Opportunities

Beyond the resources available through the OAG Intranet, the office has several initiatives providing training and skill development support.

The Grow Our Own Managers (GOOM) program

This is available for auditors looking to grow into manager roles within the organization. This program includes a list of development opportunities, workshops, and a development plan listing the technical auditing skills required at the management level. This program also requires support from a manager to coordinate development opportunities according to stated goals, and ensure regular feedback and coaching is available. The document listing workshops is dated April 2021 and may not be reflective of current workshop availability. As an adjunct to the

GOOM program, the office utilizes a 6-month temporary Senior Auditor position for auditors who are interested in management positions and have demonstrated good performance in their base role. Senior auditors are responsible for Manager tasks with the direct supervision and support of a manager to complete these tasks as an on-the-job training experience. There is currently no framework to guide appointments, and auditors are appointed on an ad-hoc basis according to need and interest.

Quarterly Community of Practice

The PARA portfolio also runs a quarterly Community of Practice (COP), providing a forum for all PARA employees to discuss various topics relating to audit. In general, the COP runs for two hours and follows an agenda with standing items such as lessons learned from recently completed audits, and changing topics depending on interest and need, such as conference highlights, work/life balance discussions, and introductions to new tools for auditors.

Auditor/Analyst Peer Forum

This venue provides a space for auditors and analysts to discuss audit topics as they relate to these roles, in addition to a more informal opportunity to give and receive mentorship, ask questions about tasks, and connect. The peer forum formally meets once a month for an hour and follows a Terms of Reference outlining the purpose of the forum, responsibilities, and scope. The official purpose statement within the Terms of Reference allows the group to operate as a forum “to discuss audit and office-related topics, experiences, questions, and ideas as a group of peers and foster connection and community” (OAG, 2023). The document specifically outlines that the group does not replace formal channels for resolving issues, making decisions, or giving direction for concerns, nor will it duplicate the work of other groups, such as formal onboarding training or the PARA COP. Recently, PARA has added a standing agenda item within the COP for the Auditor/Analyst forum to account for the limited scope of the forum and discuss any items that need to be addressed with the portfolio.

The Onboarding Program

In addition to self-serve resources and ongoing, portfolio-wide training, PARA runs an 8-week onboarding program for new analysts joining the office. The purpose of this program is to orient new analysts to the office and PARA, introduce them to key contacts and resources, complete required human resources and technology processes, and provide preliminary training for the skills necessary to succeed. Presentation and discussion topics include performance audit stages, analyst tasks, standards and legislation, professional concepts, and online research tools. Several guest speakers from other branches of the office, such as Legal Counsel and Professional Practices, are involved in this program to provide their expertise to new performance auditors.

The Job Profile Project

PARA completed this project in 2021 to improve job profiles for competitions and career progression on the recommendation of a Human Resources review. The goal of this project was to clarify accountabilities, skills, abilities, and minimal qualifications for each position within the PARA portfolio. Further, this project aimed to align roles with the Quality Assurance Manual to ensure each role fulfilled CPA requirements while remaining within the qualifications of each role. The comparison chart developed for this project thoroughly outlines the job overview, accountabilities, education and experience, and knowledge, skills, and abilities for each role.

The Performance Audit Technical Program

Over the years, the PARA portfolio has launched other initiatives intended for skill development. These drafted initiatives and related documents provide a good platform for the development of a skill development framework. The most substantial drafted initiative is the Performance Audit (PA) Technical Program. The PA Technical Program is derived from the CCOLA ALN competency framework and the OAG Canada training program, both of which will be examined further in a later chapter. This program includes a curriculum, and outlines developmental levels, competencies, years of experience, and hours of training per year required for each level within the PARA portfolio. The main document outlining this program includes core and required courses for each year and level with PARA, and draws on both internal and external courses and resources. As this program exists as a draft, some sections are missing courses and resources, and may be outdated due to the evolving nature of performance audit standards and resulting work (Deloitte, 2024).

Core Skills Matrix & Competency Framework

Finally, in addition to the PA technical program, PARA drafted a matrix for their core skills competency framework in 2012 to improve job descriptions for each role in the branch. This document provides a helpful foundation for a skill development framework, as it provides a clear outline of skills and proficiency levels for auditor and analyst roles. The Core Skills Matrix and Competency Framework provides general examples of proficiency levels to allow auditors, analysts, and their supervisors to indicate if a skill is developing or demonstrated, however it has not been updated since 2012 and may be limited in its direct application within a skill development framework.

Overall, the OAG has a number of existing initiatives to encourage and enable professional development with their PARA portfolio. Many of these initiatives are regularly used, such as the PARA COP, Auditor/Analyst peer forum, and the onboarding program. The GOOM initiative, while used in the past, includes resources from 2021 and would therefore not be readily applicable to the office. Finally, the drafted PA Technical Program, Core Skills Matrix Framework, and Job Profile Project are examples of initiatives that offer possible resources to lever or build upon through this project's options and recommendations. Table 2 provides an overview of all OAG skill development initiatives.

OAG Initiatives - Summary	
Grow Our Own Managers Program (GOOM)	Program for auditors interested in management positions; includes list of development opportunities, workshops, and a development plan. Requires direct support from a manager/supervisor.
Community of Practice	Forum for PARA employees to discuss topics related to audit and professional development; runs quarterly
Auditor/Analyst Peer Forum	Forum for auditors and analysts to discuss audit topics as they relate to the auditor/analyst roles, and an informal opportunity to receive mentorship and connect.
Onboarding Program	8-week training program for new analysts to receive orientation to the office, introduce them to key contacts and resources, and provide preliminary skills training.
Job Profile Project	Project to improve job profiles for competitions and career progression, and to align with Quality Assurance Manual. Profiles included job overview, accountabilities, education and experience requirements, and knowledge, skills, and abilities for each role.
Performance Audit Technical Program + Curriculum (draft)	Program drafted with a curriculum to outline developmental levels, competencies, years of experience, and hours of direct training required per year for each level within the PARA portfolio.
Core Skills Matrix and Competency Framework	Framework drafted in 2012 to improve job descriptions through clear outlines of skill and proficiency levels.

Table 2: Summary of OAG Professional Development Initiatives

OAG Service Plans

A review of OAG Service Plans from 2016-2023 shows that training and retention were recurring themes in the plans. Complementary themes such as fostering a culture of learning, strategic approaches to skill development, and practical approaches to skill development were also found in these Service Plans.

The learning culture within the OAG’s service plans has been prominent over the years and is outlined in every service plan examined for this project. Overall, the OAG has communicated prioritizing a learning culture in several ways, such as providing opportunities to “try new things” (OAG 2021; OAG 2022; OAG 2023). Further, the service plans also mention strategies such as delegation and creating space for mistakes (2021; 2022; 2023) as ways to foster and encourage a culture that values learning. Finally, from 2016-2020, the OAG service plans outline the goal of fostering a “learning culture that is supportive, empowering, and well-coordinated”, providing evidence of a commitment to training and development throughout all OAG teams.

The OAG's strategic approach to skill development is well outlined in their service plans and provides a good understanding of the office's capacity to implement a refreshed skill development framework. The PARA onboarding program was based on the need for a "strategic approach to onboarding" expressed in the 2020 service plan, and has been continuously developed since its implementation. Further, the 2022 service plan notes a need for the integration of training and development in its strategic approach to workforce planning. This ties into the ongoing challenges with attracting and retaining staff, which is a key motivator for improving the OAG's skill development framework.

The OAG service plans list a number of practical approaches in addition to their approach to fostering a learning culture and their overall strategy to skill development. Over the years, these approaches have varied but remain thematically similar. For example, in 2016, the office notes their plan to integrate "planned audit assignments that support development goals". Similarly, in 2020, the office notes their plan to support staff learning and development through "experiential learning opportunities, coaching and mentoring, and training". The 2022 service plan specifically notes a training and development framework as a key component of their "workforce plan" they intend to develop, and in 2023 intentions to develop and sustain audit competencies were added to this plan.

Conclusion

As an organization, the OAG has several resources to pull from for the purpose of enabling skill development for auditors and analysts. These resources range from self-serve information and guides available on the OAG intranet, to a variety of initiatives put together by OAG leadership. The OAG Service Plans also demonstrate a desire to cultivate a culture of continuous learning for its employees, and has acknowledged the role professional development plays in employee attraction and retention. A significant finding that will be drawn upon later in this report are the draft initiatives created by the OAG over the years, as they may provide a feasible starting point towards a comprehensive and integrated skill development framework

6 FINDINGS: LITERATURE REVIEW

The literature review undertaken for this project serves a key role in consolidating the information gathered from other research tasks, supporting those findings through academic literature to draw evidence-based conclusions, and synthesizing recommendations for the client. Three key themes around professional development best practices were extracted from this literature review: Tools and Methods, Motivating and Enabling Factors, and Organizational Capacity. There were two purposes to this theming. Theming allowed for organization of recurring topics and ideas within the literature to promote a better understanding of what various authors uniformly believe are best practices within different sectors. Second, the themes allowed for flexibility when consolidating other findings and applying best practices to the context of the OAG. Figure 2 illustrates the three key themes found in this literature review.



Figure 2: Literature Review Themes

Scope

The literature review used the UVic Libraries and Google Scholar databases to collect articles, and used keywords such as “professional development”, “framework*”, “performance management”, “competenc*”, “skill development”, “career satisfaction”, and “public service”. Articles were also found through reference lists by scanning for similar key words or themes, such as “career development”, “employee satisfaction”, and “employee retention”. A second round of searching was completed to produce a more fulsome review, and some keywords pulled from other related literature found during the literature search were added to the initial search terms, such as “pedagogy”, “mentorship”, and “training needs assessment”.

Overall, 14 articles were selected for use, with attention paid to the sector studied in each article to ensure the public and private sector were adequately represented. Within these 14 articles, three were teacher education articles taken from the preliminary literature review initially informing this project. All other articles were selected through an initial scan of abstracts and a more thorough reading to ensure included articles were relevant, applicable to the public sector and OAG context, and included substantial findings around components of skill development frameworks. Exclusion criteria included articles older than 1995 to account for technological, cultural, and generational changes within the workplace, articles not written in English, and articles without specific findings on skill development framework components.

Theme: Tools and Methods

The literature review offered several tools and methods feasible for use within the OAG skill development framework. A few of these tools and methods were mentioned in several different works. For example, mentorship as a method for ongoing training and continuous professional development is supported as an effective way to keep mentees confident and committed within their profession (Lacy & Copeland, 2013; Amponsah, Ampadu, & Thomas, 2021). Assessment and monitoring is another tool that is well established within the literature to increase the effectiveness of skill development activities through identifying gaps in employee skill sets and increasing employee awareness of strengths and weaknesses (Williams, Plein, & Lilly, 1998; Winter, 2016; Brown, 2022; SRHM, 2022).

A number of tools and methods found through this review were not found in multiple articles, however their effectiveness was supported through other findings. For example, direct instruction and experiential learning were methods that demonstrated efficacy in training public servants (Scott *et al*, 2019), and this finding is supported through research on the effectiveness of proximity to practice (Penuel *et al*, 2007; Desimone, 2009; Winter, 2016) and opportunities to apply learning to different contexts and roles (Payler, Meyer, & Humphris, 2007). Another similar example is the use of onboarding programs (Winter, 2016) supported by demonstrated efficacy of competency standardization (Balisi, 2014; Goncharuk, Orhiiets, & Prokopenko, 2021; Winter, 2016) and comprehensive professional development plans (Balisi, 2014; Voronchuk & Starineca, 2014; Shindika & Cheteni, 2023).

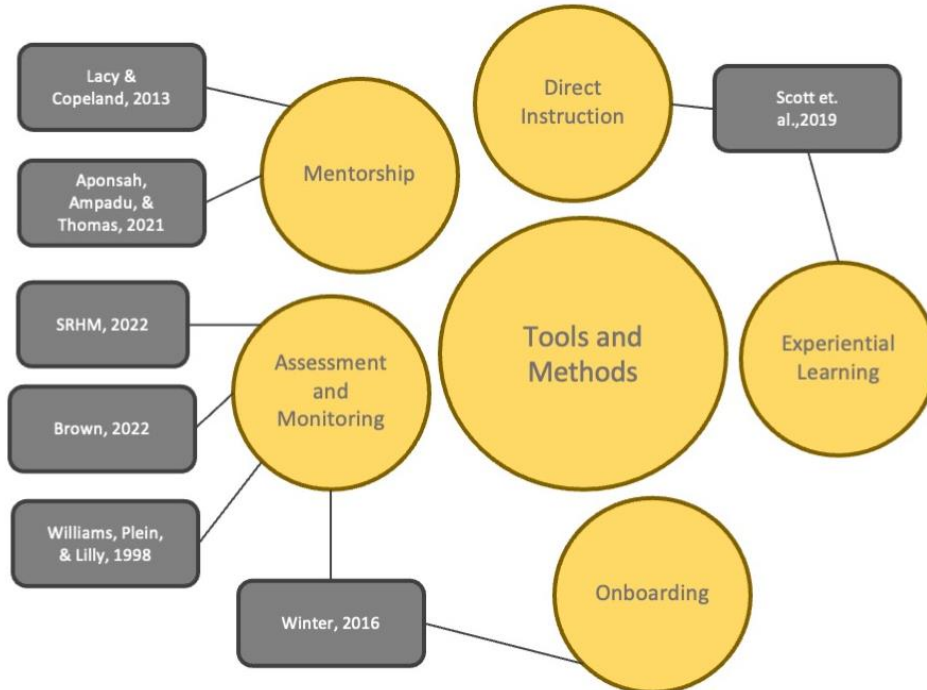


Figure 3: Tools and Methods

Theme: Motivating and Enabling Factors

The review of professional development literature revealed some common themes around various motivating and enabling factors for trainees and learners. A number of these themes were explicitly discussed throughout several articles. Briefly mentioned in the tools and methods section in the context of direct instruction and experiential learning, proximity to practice is well accepted within the literature as an effective enabling factor for employees to integrate learning into their practice (Penuel *et al*, 2007; Desimone, 2009; Winter, 2016). The effectiveness of a longer duration and timespan of training is mentioned in Penuel *et al* (2007) and Scott *et al* (2019) and is further supported through findings on the efficacy of comprehensive professional development plans (Balisi, 2014; Voronchuk & Starineca, 2014; Shindika & Cheteni, 2023).

Similar to the findings on tools and methods, there are a few motivating and enabling factors only found within one article, but were supported through other findings within the literature. For example, findings by Desimone (2009) indicate that involvement in the development of professional development programs enables employees to better apply their learning to their practice. This finding can be corroborated through studies on the efficacy of proximity to practice (Penuel *et al*, 2007; Desimone, 2009; Winter, 2016) as the involvement of end users will ensure the programs relate to their work. Similarly, alignment to career goals and promotion (Aponsah, Ampadu, & Thomas, 2021) can be supported through the same logic that training will be most effective when it is proximal to their work and can therefore develop skills that lead to promotion and the fulfillment of career goals.

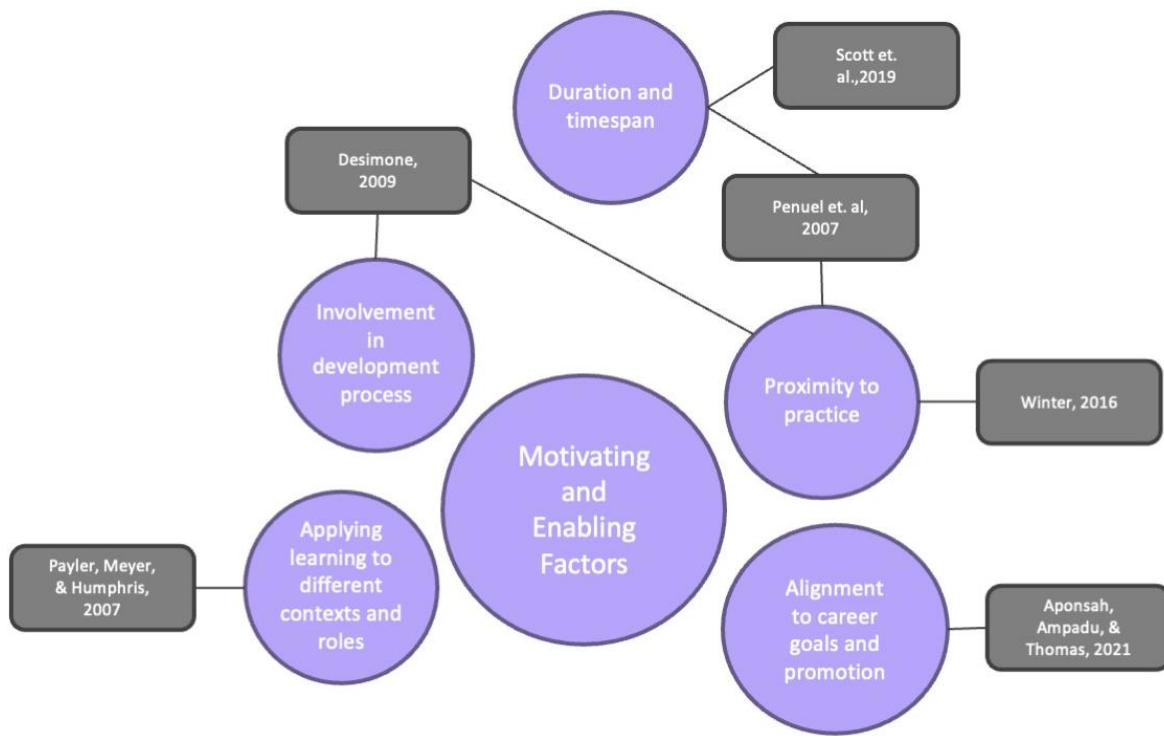


Figure 4: Motivating and Enabling Factors

Theme: Organizational Capacity

Organizational capacity was another theme that emerged from a review of the literature as a key factor in successful skill development frameworks. Much like the previous themes, some topics were recurring in the literature while others are supported through other themes. For example, comprehensive professional development plans for employees are generally agreed to be an effective way for organizations to identify training needs, maintain training consistency over time, and meet organizational goals (Balisi, 2014; Voronchuk & Starineca, 2014; Shindika & Cheteni, 2023). Similarly, competencies and learning outcome standardization also enable organizations to improve coordination and organizational performance (Winter, 2016; Balisi, 2014; Goncharuk, Orhiiets, & Prokopenko, 2021).

A third recurring topic within the literature was taking a systems and communities approach to professional development, such as the integration of communities of practice within a professional development system (Payler, Meyer, & Humphris, 2007; Goncharuk, Orhiiets, & Prokopenko, 2021). The literature around this topic highlights the benefits of systematic skill development that is enabled through group learning, and ties in well with other literature discussing the importance of mentorship and proximity to practice. Finally, Winter (2016) discusses a matrix structure as being a good way for organizations to increase their capacity for skill development through integration within the organization and shared learning. Research on shared learning (Payler, Meyer, & Humphris, 2007) and extended duration of training (Penuel *et al*, 2007) support the enabling nature of a matrix structure for professional development.

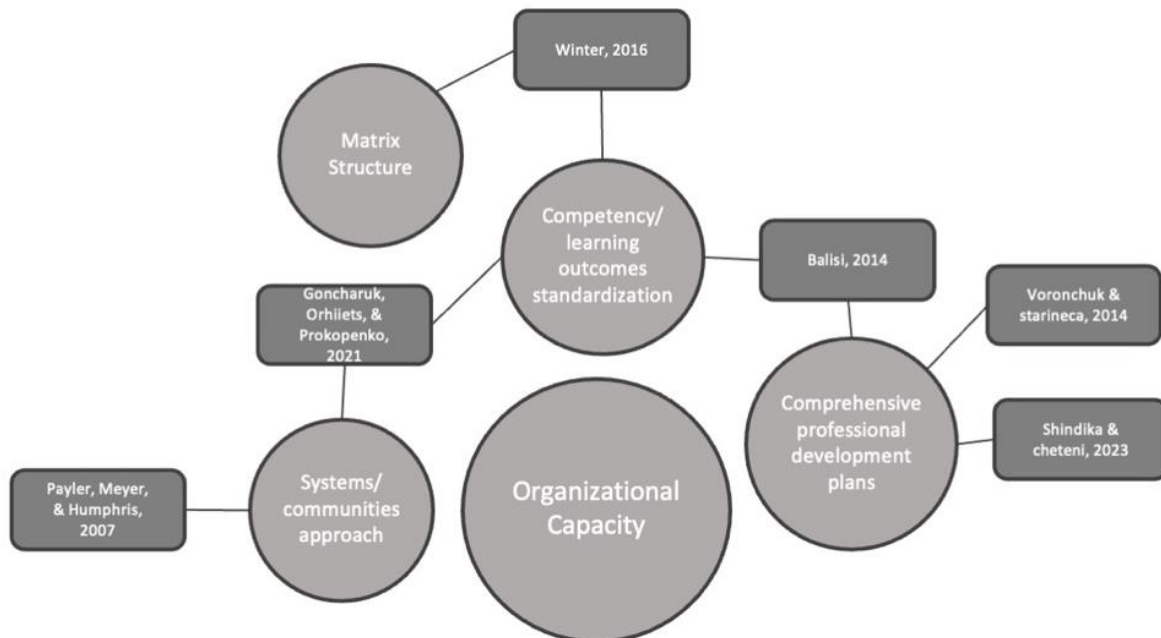


Figure 5: Organizational Capacity

Conclusion

The literature review conducted for this project revealed three key themes that could be relevant to the improvement of the OAG skill development framework. The tools and methods extracted in this review can be applied as a baseline framework for appraising the OAG's current state and the jurisdictional scan, and ideas from this review can be evaluated and applied depending on feasibility. Motivating and enabling factors can also be used to assess the current state of the OAG's skill development framework, and recommendations can be made based on identified gaps. Finally, thematic findings around organizational capacity can be considered as a macro-approach to improving the OAG skill development framework through evaluating the OAG's current culture, structure, and capacity to implement effective methods for professional development. Figure 6 demonstrates the themes and topics found in the literature, and their overarching relationships with one another.

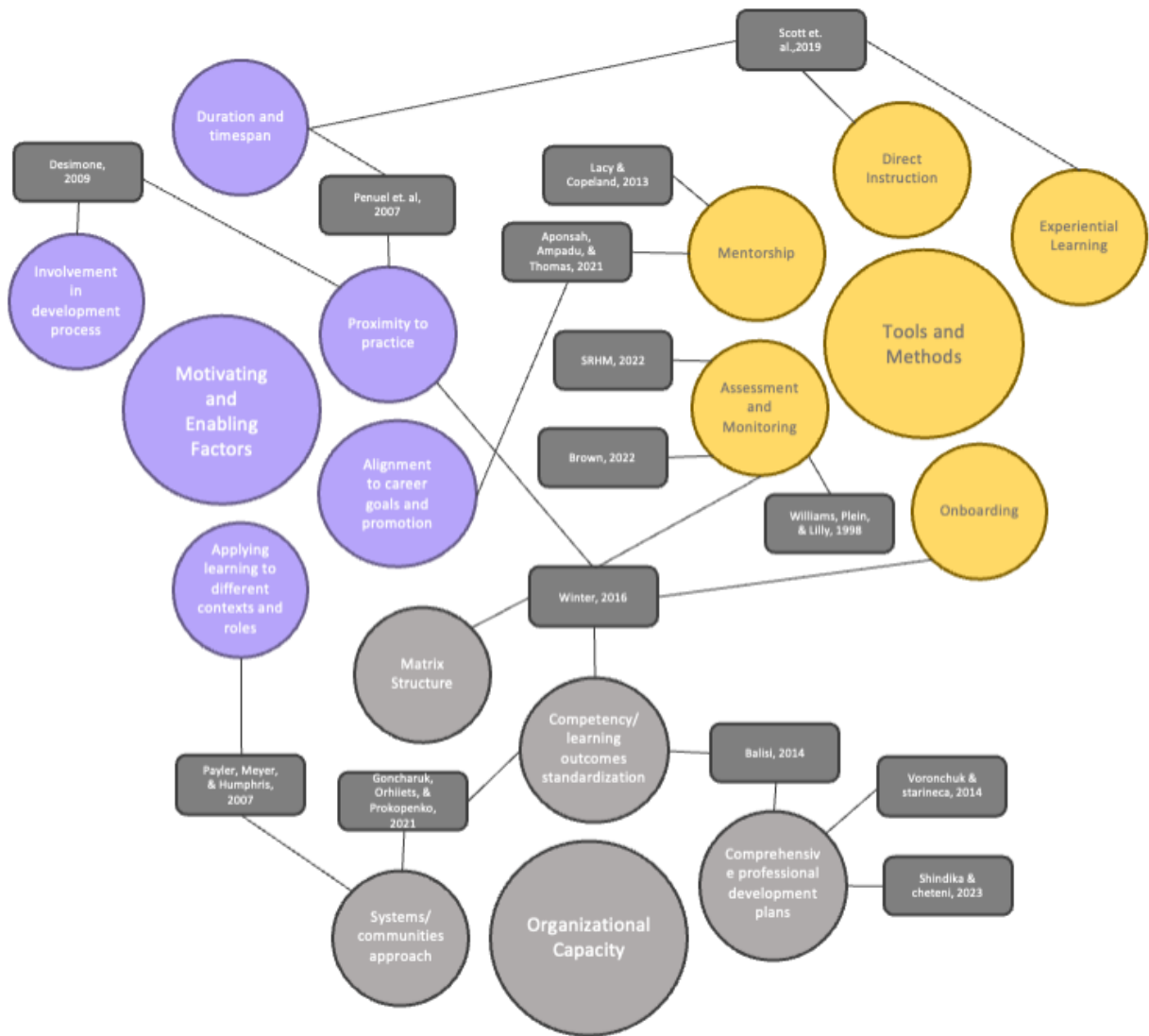


Figure 6: Literature Review - Full Thematic Mind Map

7 FINDINGS: JURISDICTIONAL SCAN

The Jurisdictional scan involved the examination of several audit and public service organizations to identify lessons learned and collect potential external resources for the OAG. This section will detail the findings from the jurisdictional review through two sections reflecting the type of organization examined.

Audit Organizations

The organizations for this section of the Jurisdictional Scan were chosen due to their proximity to the OAG through their competencies. As all three of these organizations focus on auditing, their competencies and skill requirements are similar to the OAG context and their resources can therefore be readily applied to the OAG skill development framework as needed.

OAG Canada: Professional Development Strategy

The Office of the Auditor General of Canada (OAG Canada) offers a wealth of information and resources to be considered for use by the BC OAG. OAG Canada offers a curriculum for auditors to view and access mandatory and recommended classes, with an outline of how many mandatory training hours are required for each auditor “level”. The classes included within this curriculum include e-learns and classroom learning opportunities.

In addition to its curriculum, the OAG commissioned an internal audit report in 2017 of their employee learning, training, and development framework, which provides an in-depth evaluation of their training and development activities and insight into some best practices. The audit found that OAG Canada conducted a training needs analysis to identify gaps and deficiencies in employee and organizational performance (OAG Canada, 2018). It included an analysis for technical training, such as training on audit methodology. The analysis did not include training needs identified in employee’s learning plans however, which would provide valuable information for determining overall training needs (OAG Canada, 2018).

The internal audit of OAG Canada’s professional development program also examined how their professional development strategies were evaluated. The office used course evaluations to gather participant feedback and determine the relevance to employees’ work, however evaluations were not conducted to assess if expected outcomes were met. The report recommended the office develop an evaluation strategy that includes an assessment of expected outcomes to ensure these outcomes are met through the office’s professional development activities.

The Institute of Internal Auditors: Performance Audit Resources

The Institute of Internal Auditors (IIA) is an international association established in 1941 and recognized by the National Association of State Boards of Accountancy (NASBA) (IIA, 2024).² The IIA is based in the US and provides resources and training around standards, certification, research, and technical guidance globally. The website for IIA contains access to register for online training for various skills relating to performance auditing, such as using Chat GPT, IT auditing, agile auditing, audit reporting, and critical thinking relating to auditing. Membership is not required to access these resources, however the website notes members in North America can access discounts as well as free members-only webinars and conferences (IIA, 2024). The courses also range from live, facilitated seminars and conference sessions to self-led study modules. In addition to training modules and seminars, the IIA website includes a bookstore with publication topics ranging from audit reporting, IT auditing, objectivity, risk assessment, and public sector procurement.

As an institution offering a selection of training and resources for internal auditors, the IIA also provides a competency framework which the organization uses to build their training modules and ensure learning objectives are clear for end users. The framework has three levels of competence (general awareness, applied knowledge, and expert), and breaks competencies down into four sections (professionalism, performance, environment, and leadership and communication) (IIA, 2022). The performance section of the competency framework offers examples of competence levels for a number of skills and knowledge areas, including organizational governance, risk management, internal controls, engagement planning, engagement fieldwork, and engagement outcomes. See Appendix C for links to the resources mentioned in this section.

CCOLA's Audit Learning Network (ALN): Performance Audit Competency Framework

The ALN found on the CCOLA website offers a detailed competency framework that outlines general technical competencies such as professional standards and ethics, audit phase competencies such as audit planning and examination, and enabling competencies such as communication and personal effectiveness. Each audit phase competency is broken down into the specific skills required to be successful at each phase, and each listed skill includes detailed guidance for auditors to learn about each competency. Competency by level is also provided, which breaks the competency down into three parts (auditor, audit supervisor, and engagement partner), and lists the understanding, application, and outputs required for each level. Finally, the ALN provides detailed context and guidance for each competency, to allow users to better understand how the competency applies to audit work.

² NASBA provides mutual recognition agreements (MRA) that allows US CPAs to practice in several other countries bound by the MRA, including Canada, Australia, Ireland, South Africa, and New Zealand, and for CPAs in these countries to practice in the US and other countries included in this agreement.

Core Public Service Examples

Three public service offices were selected for this jurisdictional scan. These organizations were chosen for different reasons. The BC Public Service was selected due to an ongoing relationship with the OAG and the common competencies between the organizations have for undertaking analytic work. The Department of Justice of Canada and Global Affairs Canada were chosen because they both had undertaken in-depth audits and evaluations of their professional development frameworks. These reports provided good insight into their processes, successes, growth opportunities, and lessons learned.

BC Public Service: Growth and Development Positions

The BC Public Service (BCPS) supports the elected government in BC through developing and delivering policies and programs, providing objective advice, and carrying out government decisions (Government of BC, 2024). While the OAG is a statutory office of the Legislature and independent of the BCPS, much of the OAG's human resource operations mirror the BCPS, such as their hiring processes and compensation frameworks. Employees of the OAG also have access to the BCPS Learning Hub, and can register for courses that may be applicable to their work with manager approval.

Hiring efforts in the BCPS may sometimes be unsuccessful in finding qualified applicants for roles with specialized knowledge and skills, much like the skills and knowledge required for auditing. In these circumstances, the BCPS utilizes "under-implementation" through developmental positions and growth positions (Government of BC, 2014). Both cases require development or growth plans to indicate that the employee appointed to the position will be trained while working until they are prepared to perform the full range of duties and responsibilities of the position the hiring manager intends to fill. The employee will be paid according to the duties they are performing and will gradually progress to the full working level based on performance, experience, and completion of required training.

A key difference between developmental and growth positions is the structure and establishment of growth positions. While developmental positions can be implemented in situations where a hiring manager has been unsuccessful in recruiting a qualified applicant, growth positions are built into certain positions that require on-the-job experience, such as correctional officer or paralegal positions. Growth positions also have structured plans that require certain performance standards and pre-determined hours to progress in the position.

Government of Canada's Department of Justice: Performance Management

Results from an evaluation of professional development within the Department of Justice of Canada (DOJ) provides insight into the professional development function of a department reliant on employees with a specialized skill set. The evaluation notes that beyond the requirement to achieve departmental business goals and requirements, the department's lawyers are also required to complete professional development training to maintain their licenses to practice law and remain employed with the DOJ (DOJ, 2018). Thus, professional

development is a highly important aspect to the department's successful operations, and its evaluation can inform this report through lessons learned and recommendations.

The DOJ uses multiple sources of training within its PD program, including internal and external resources for legal, non-legal, and government wide learning. The evaluation notes that internal training was most widely used amongst employees, followed by external resources (DOJ, 2018). Further, legal training was the most frequently accessed category of training by employees, including training for legal skills and practices. Although the DOJ had this data readily accessible for this evaluation, there was no process in place to track PD impacts and correlations between participation in training and annual performance assessments or job advancement. Thus, a main recommendation made in the evaluation was to develop a performance measurement strategy to ensure training efforts were meeting the needs of employees and the department (DOJ, 2018).

Global Affairs Canada: Training Needs Assessment

An audit of the Training Management Framework of Global Affairs Canada (GAC) similarly provides lessons learned and insights into best practices around skill development frameworks. The most relevant findings of this audit were around the use of training needs assessments. The audit notes that the organization should formalize and implement processes relating to “the conduct of departmental training needs assessment”, as an effective analysis of training needs supports gap identification in knowledge, skills, and behaviour, and ensures training activities meet the needs of both the organization and its employees (GAC, 2020). The audit additionally notes a training measurement framework would further enhance departmental training through providing insight into training effectiveness, results, and outcomes.

While this audit noted several areas of improvement within the GAC's Training Management Framework, it also showcased some success with following through on previous strategic initiatives to improve the framework. For example, the development of comprehensive learning roadmaps provide direction and clarity for mandatory, competency, and career-path training available to staff (GAC, 2020).

Conclusion

The jurisdictional scan offers several considerations for the OAG skill development framework. The findings from audit organizations offer highly applicable training and development resources for the OAG which can be used directly, or adapted for the OAG context. The audits and evaluations of various skill development frameworks within the Canadian public service provides insight into components of an effective skill development framework, in addition to lessons learned over time.

Finally, strategies from the BCPS may offer feasible approaches for the OAG to address similar concerns with recruiting employees for work requiring specific skill sets. Table 3 provides a summary of the organizations examined in this section and main findings from each.

Jurisdictional Scan - Findings Summary	
Organization	Description
OAG Canada	Internal audit report describes OAG Canada's training and development strategies and best practices, such as training needs analysis and evaluation and monitoring strategies
Institute of Internal Auditors	Website containing resources for internal auditors, including seminars, webinars, conferences, books, e-learns , and a detailed competency framework
CCOLA - Audit Learning Network	Website containing a highly detailed competency framework
BC Public Service	Organization that uses growth and development positions to fill positions requiring highly skilled employees. Enables on-the-job learning.
Department Of Justice	Evaluation of their professional development framework indicates a need for an assessment and monitoring strategy
Global Affairs Canada	Internal audit of their Training Management Framework indicates a need for a formal training needs assessments and ongoing monitoring . The audit also notes some success through comprehensive learning roadmaps .

Table 3: Jurisdictional Scan - Findings Summary

8 FINDINGS: FOCUS GROUP

This project utilized a focus group with semi-structured questions to collect information about the OAG's current skill development framework in addition to informing the project's analytic framework and recommendations. Several key themes emerged from the focus group detailing current barriers to skill development, aspects of the current framework that work well, and desired changes and additions.

Barriers to Skill Development

Skill development for auditors and analysts was rated low in accessibility for several reasons, and several themes emerged from this focus group. A major theme concerned uncertainty and lack of clarity about training resources. Analysts noted they were generally unsure what to look for after the onboarding process through their first 8 weeks at the office. Further, auditors and analysts commented on the difficulties with finding training resources, although the auditors noted the addition of the Learning Management System (LMS) on MS Teams in the past couple years has been an improvement. The group also noted that many resources found through the OAG intranet were outdated. This finding was corroborated through the background research section of this project and has been identified as an opportunity for improvement.

Another theme that emerged was the utility and relevance of the resources themselves. The group commented on the various guides found in CaseWare, the program used throughout the OAG to organize audit projects, and how they can be difficult to absorb for analysts with little auditing experience. In general, these guides were found to be potentially helpful as a refresher or an advanced component to training, but not as an initial step to understanding audit methodology. It was also noted that training on LMS is not sufficient for developing specific skills relating to audit methodology, such as interviewing, analytical thinking, etc. A need for resources targeting these specific skills following general audit training through the onboarding process was expressed throughout the session. Some participants mentioned the use of external resources for the purpose of skill development on their own accord, however the unique work of PARA creates difficulty in finding relevant resources outside of the OAG.

The final themes discussed concerned organizational culture and the capacity for training and skill development. The general consensus of the group was that, while there are certain existing training and development initiatives such as Community of Practice and Professional Practice seminars, there is less encouragement and time to partake in further individual training to improve their technical auditing skills. There was also mention of risk aversion when it comes to on-the-job training, such as allowing analysts to practice new skills during an audit. The group noted that many audits are high risk and require acquired skill to complete, making on-the-job training through task assignments difficult to implement.

Finally, participants reported that, while recent changes in office policy allows them to work remotely full-time have been great for work-life balance, many noted insufficient opportunity to connect with other auditors and analysts for support and informal mentorship. There was interest in some form of substitution for casual in-person interaction to enhance the office's culture around training and mentorship in consideration of new work-from-home policies.

Enablers for Skill Development

Several enabling factors to skill development within the OAG were shared by focus group participants. Mentorship was frequently mentioned by more senior employees as an excellent tool that has been used in the past, particularly pre-Covid when employees were regularly working on site. Participants noted that many of their co-workers were very open to providing mentorship and helping their newer coworkers understand auditing and develop their skills as time and resources allowed. Similarly, knowledge sharing through Professional Practice seminars, Community of Practice meetings, demonstrations, and walkthroughs were noted to be a helpful component in skill development through gaining an understanding of common mistakes, roadblocks, and strategies.

The analysts also discussed the utility of the available resources at the OAG as a new public servant. For analysts with limited experience in public service, the LMS at the OAG was seen as a great help for initial training and overall understanding of the work the OAG undertakes. This was mentioned as a crucial first step to training and understanding the big picture and nature of auditing government entities. The LMS as a tool provided good navigation and access to the mentioned training resources. Participants also commented on the abundance of resources available for initial training purposes, and appreciated the scope of topics covered through these resources.

Desired Changes & Additions

Many of the enablers listed in the section above were mentioned when discussing desired changes and additions from the focus group participants. First, participants noted that Professional Practice seminars and Community of Practice meetings were great learning tools that could be used more often to cover more topics and promote more ongoing discussion around audit skills and methodology in the interest of knowledge sharing. Participants also noted that more frequent small group meetings (for example, increasing the frequency of the Auditor and Analyst Peer Forum) would promote discussion around practical experiences and provide a platform for more walkthroughs and demonstrations of various tasks. Formal or scheduled opportunities to connect were seen as potentially beneficial for the new telework environment, as casual in-person knowledge sharing opportunities were no longer an option for many PARA employees.

Some of the desired changes noted concerned improving available resources. A common sentiment from analysts was a need for intentional and ongoing training after initial onboarding to promote continuous and meaningful learning for new employees as they grow into their roles at the OAG. Participants noted that training in this manner would provide an opportunity to directly tie their learning to the work they are doing, rather than completing training for work they may not get to complete for many months. In addition, participants discussed the possibility of a guidance package for training and mentorship to ensure analysts know what to expect, and to offer trainers/mentors with a framework that provides support and consistency in training. Guidance packages may include a list of training resources with connections to tasks or skills, or a roadmap for trainers/mentors.

Conclusion

The findings gathered through the focus group were essential to the creation of this project's analytic framework, providing an understanding of the current state of the OAG's skill development framework and the desired state, in addition to supporting the recommendations synthesized through this project. Overall, while participants noted several barriers to their skill development, many of the mentioned enablers provide a solid platform through which improvements can be applied. This demonstrates capacity for development of the OAG's skill development framework in the PARA portfolio.

9 DISCUSSION AND ANALYSIS

This chapter will discuss findings and analyze emergent themes from all lines of evidence in consideration of the research questions driving this project. This analysis will also support the synthesis of recommendations through identifying gaps and organizational risks. The discussion will begin with an overview of the research findings collected for this project, and will then introduce the emergent themes found within these findings before discussing their significance and implications for the OAG.

Summary of Findings

Four sets of findings were collected for the purpose of answering the research questions and synthesizing recommendations for this project. These findings built upon and complemented each other well to create a fulsome picture of both the environment the OAG skill development framework operates within, and the possibilities for an improved framework. The findings from the literature review and jurisdictional scan also provided a baseline for assessing the OAG skill development framework and identifying gaps that may be addressed through this project.

Background: OAG Skill Development Initiatives

The background research undertaken for this project revealed several important findings about the OAG organization, the state of its skill development framework, and some early gaps to be addressed in the analysis. This research involved collecting resources available for analysts and auditors for training purposes throughout their time at the OAG. Some of the resources included technical handbooks, roadmaps, manuals, and e-learning modules, in addition to links to some external resources such as the BCPS Knowledge Hub, Knotia, and Linked-in Learning. This research also found several initiatives undertaken by the OAG in an effort to enhance its skill development framework: Grow Our Own Managers program, quarterly Community of Practice meetings, the Auditor/Analyst Peer Forum, the 8-week onboarding program for new staff, and the Job Profile Project to clarify qualifications for each role in PARA. The OAG has launched several initiatives, such as their Performance Audit Technical Program and a matrix for the Core Skills Competency Framework, both of which can act as parts of a curriculum. Finally, the background research revealed important information about the culture within the OAG around learning and training through examining service plans from 2016-2024. Overall, the OAG values continuous learning within the organization and demonstrates motivation to develop a training and development framework, as noted in their 2022 and 2023 service plans.

Focus Group: Learning and Development Accessibility

The focus group provided valuable insight into OAG's skill development framework from the perspective of auditors and analysts. The participants generally noted that access to skill development is difficult due to uncertainty about their skill levels and lack of clarity around which resources would improve specific skills. Differences between the contributions of analysts and auditors highlighted some enablers and barriers found within the framework. The auditors noted major improvements with accessibility through the implementation of their Learning Management System, and mentioned their use of other intranet resources, but also

noted these resources were likely outdated or potentially difficult to absorb for new analysts. The group also discussed organizational culture, mentioning that, while certain professional development initiatives exist, more encouragement is needed to participate in ongoing learning through formal and informal structures. Seminars, mentorship, and knowledge sharing, for example, would be beneficial for both new analysts and more experienced auditors. Further, the group noted more intentional, integrated, and ongoing training would greatly benefit new analysts as they grown into their roles at the OAG.

Literature Review: Best Practices

The literature review conducted for this project used a thematic approach to consolidate findings in a flexible and applicable way to the OAG context. Three themes surfaced from the review: tools and methods, motivating and enabling factors, and organizational capacity. These themes helped to organize findings in this report. Using these themes as a point of departure, the review found several best practices for consideration, for example the use of mentorship, assessment and monitoring, and experiential learning. The review also identified several factors found in successful skill development frameworks, such as proximity to practice, duration and timespan, and alignment to career goals. Finally, the review helped to identify best practices around increasing organizational capacity for effective training and skill development, such as comprehensive professional development plans, competency standardization, a communities approach, and matrix organizational structure.

Jurisdictional Scan: Resources & Lessons Learned

Finally, the jurisdictional scan provided several valuable pieces of information for this project. The scan of audit organizations offered some resources that would be feasible for use within the OAG, for example, OAG Canada's training curriculum, the seminars offered through the Institute of Internal Auditors, and the competency framework from the Audit Learning Network. These resources were chosen based on alignment with common competencies found through the initial literature review. In addition to these resources, an audit of OAG Canada offered some lessons learned around the use of monitoring and evaluation, namely the use of training needs analyses and evaluation of implemented strategies.

The scan of other public service organizations offered similar resources and lessons learned. The BCPS utilizes growth and developmental positions for roles that may require specialized knowledge and skills, much like auditing. Other organizations, such as the federal Department of Justice and Global Affairs Canada, offer lessons learned through audits and evaluations of their professional development frameworks. The main finding through these reports follows the findings from the OAG Canada audit – the use of training needs assessments and evaluation of professional development frameworks was noted as key to the success of their training initiatives (OAG Canada, 2018; DOJ, 2018; GAC, 2020).

Thematic Analysis

Several themes emerged through the findings for this project that work well to organize components of an effective skill development framework for the OAG. This section will discuss and analyze findings through these themes to synthesize strategies and options to achieve the OAG's desired state of a strong workplace engagement and culture, and a stable organizational capacity that can deliver quality audit reports. The themes within this section will include tools and methods, motivating and enabling factors, organizational capacity, and barriers.

Tools and methods: Approaching skill development with guidance and consistency

One major recurring theme from the findings in this report was around the tools and methods used in successful skill development frameworks. For example, assessment and monitoring was a component that was frequently noted to be essential to an organization's success with professional development (Williams, Plein, & Lilly, 1998; Winter, 2016; Brown, 2022; SRHM, 2022; Department of Justice, 2018; Global Affairs Canada, 2020; OAG Canada, 2018). To enable accurate and useful assessments of needs and progress, standardization of competencies and learning outcomes must also be achieved to ensure the baseline is clear and progress can be measured. The OAG currently has several resources for competencies and learning outcomes, including the Job Profile Project, the PA Technical Program draft, and the Core Skills Matrix and Competency Framework. These resources can be used towards a robust assessment and monitoring tool for auditors and analysts to guide their professional development. See Appendix E for an example of an assessment tool.

Another tool/method that was frequently seen within the findings was the use of roadmaps or a curriculum to guide professional development for employees. Participants in the focus group discussed the possibility of a guidance package for training to ensure analysts had direction and a general plan as they settled into their new roles. In the literature, comprehensive professional development plans were a strategy to increase an organizations capacity to maintain training consistency and meet organizational goals (Balisi, 2014; Voronchuk & Starineca, 2014; Shindika & Cheteni, 2023). Comprehensive professional development plans can be in the form of a roadmap or curriculum to outline training expectations over a certain amount of time, and can incorporate other methods discussed in the findings, such as experiential learning opportunities from the literature review, and growth and developmental roles from the BCPS. The existing OAG resources discussed for assessment and monitoring above may also be applied to create a roadmap or curriculum for skill development.

Lastly, mentorship was a method that appeared in both the literature review and focus group as an effective tool for use in skill development frameworks. Focus group participants noted informal mentorship that occurred pre-Covid was a helpful way to understand auditing and developing skills to be successful in their positions. However, as formal mentorship has not been implemented, informal mentorship opportunities declined as most employees switched to remote work. The literature supports the effectiveness of mentorship as a way to keep employees engaged in their work (Lacy & Copeland, 2013; Amponsah, Ampadu, & Thomas, 2021), and can be a great way to encourage shared learning over time.

Motivating and enabling factors: Timely and relevant training opportunities

Another recurring theme from the findings consisted of the factors that enable and motivate employees to develop their skills within the workplace. Two major motivators and enablers found in both the literature review and the focus group was alignment to goals and proximity to practice. These are closely related and feed into each other. According to the literature, these two factors allow learning to be integrated into practice, and foster skill development that can lead to the fulfillment of career goals (Penuel *et al*, 2007; Desimone, 2009; Winter, 2016; Aponsah, Ampadu, & Thomas, 2021). Focus group participants noted informal, ad-hoc demonstrations and walkthroughs of tasks done by coworkers were helpful as they were directly related and applicable to the work they were doing.

Duration and longevity of professional development activities and programs is another factor that emerged from the literature review and focus group as a key element to successful skill development. Professional development programs of longer durations allow employees to apply learning to their work over time, and ensures lessons are timely and not given months before or after an employee might use that knowledge. The focus group voiced a desire to have long-term training for this reason – many participants felt they did not have an opportunity to apply learning from various training activities until months later due to the long-term nature of OAG audits. These findings tie in well with the findings on comprehensive professional development plans discussed in the tools and methods sub-section. Developmental and growth roles found in the jurisdictional scan from the BCPS is one approach that encourages longer durations of training through a comprehensive training plan. Similarly, the OAG's Performance Audit Technical Program draft may act as a long-term training plan that allows auditors and analysts to apply their learning from completed training.

Organizational capacity: A long-term outlook on skill development

The theme of organizational capacity emerged from analyzing the current state of the OAG, and considering best practices and lessons learned from the literature review and jurisdictional scan to effectively move the OAG to its desired state. This subsection will analyze the findings to determine how the OAG can build the capacity to achieve and remain in their desired state. One recurring topic seen in the literature review and in the OAG's training initiative drafts is competency and learning outcome standardization. Standardization of competencies and learning outcomes enable organizations to improve their organization's training and overall performance (Winter, 2016; Balisi, 2014; Goncharuk, Orhiiets, & Prokopenko, 2021). Through the Job Profile Project and the Core Skills Framework Matrix, the OAG has made substantial efforts to standardize their core and technical competencies. These competencies are also applied in the Performance Audit Technical Program and Curriculum draft to create learning outcomes for various training activities. The OAG has also increased their capacity for an effective skill development framework by taking a systems and communities approach through implementing Communities of Practice and the Auditor/Analyst peer forum. These initiatives can encourage and enable group learning, mentorship, and training that is proximal to practice.

Comprehensive professional development plans are another effective approach found in the literature that the OAG has made efforts towards implementing. The most comprehensive plan

constructed by the OAG is the drafted Performance Audit Technical Program, which applies some of the Audit Learning Network competency framework and the OAG Canada training program to create a curriculum for PARA employees. This drafted plan has the potential to increase the OAG's capacity to identify training needs, maintain training consistency over time, and meet organizational goals (Balisi, 2014; Voronchuk & Starineca, 2014; Shindika & Cheteni, 2023), in addition to standardizing competencies and learning outcomes.

Barriers: Analysts at sea

The last theme within this analysis concerns the barriers communicated through the peer forum and seen in the OAG background research. In general, there were three main barriers: (1) outdated or insufficient resources, (2) need for direction, and (3) low training integration.

Some resources available on the intranet were confirmed as outdated through background research (e.g. some guidance documents are dated 2018), and focus group participants noted a need for more accessible and easy-to-absorb training around auditing skills. The focus group also called for more direction about where to find training, and what training is required. As discussed in previous sub sections, several dated initiatives could address some of this problem. A skills assessment tool could provide additional direction to address training and skills gaps.

Finally, focus group participants noted the low integration of training made it difficult to apply knowledge and consistently practice skills to strengthen them and succeed in their work. The participants often found themselves waiting months after direct instruction to apply their knowledge to their work, or with little or no dedicated time to train before starting an unfamiliar task. Again, the OAG has resources available to address this issue, but these resources require some strategic implementation to integrate long-term training and development into the day-to-day operations of the OAG.

Framework Gaps and Organizational Risks

Several gaps and risks have been identified that must be considered in the following section and addressed through the options in the next chapter. One major gap concerns the training resources of the OAG. *Many of the resources are outdated and must be updated* to be effective for training. Focus group participants also noted the need for additional resources targeting specific skills, as they are difficult to find if they are indeed available through the OAG's intranet or external links. While efforts were made to consolidate these resources and make them more accessible, they remain in draft form, such as the PA Technical Program and Curriculum. Further, these initiatives were created several years ago and may not reflect the current skill and competency needs of the office.

A second gap is a *weak assessment and monitoring strategy*. The office's assessment platform, EmPerform, is not currently in use and is therefore insufficient for ongoing skill development with its current utilization. All other potential sources of monitoring and assessment are in draft form and would need to be fully developed and updated to address this gap. This gap makes it difficult for employees to understand their strengths and weaknesses, preventing them from

utilizing appropriate resources to address their skills gaps. The office also lacks clearly defined indicators of competency levels, creating further difficulty for both self-assessment and supervisor assessment to accurately determine achievements, skill levels, and gaps for analyst-level employees looking to develop into auditors.

Another gap is a *lack of integration of a skill development framework into the day-to-day operations* of PARA. This gap causes several issues with accessibility to experiential learning, mentorship, and training that is relevant and aligned to career goals. While the OAG has the capacity for integration through their matrix structure and the phased design of audits, time and resources must be dedicated to training and development for both trainees and their mentors or supervisors.

The listed gaps in the skill development framework points to risks for the OAG's future performance. Mandated to provide assurance to the legislature and the public, the OAG is under constant pressure to provide audits that meet CPA standards and are relevant to current issues. Other limitations, such as budget and human resources, apply further pressure to the OAG's ability to perform and fulfill their mandate. In consideration of these pressures, these gaps introduce risks around performance, employee satisfaction and retention, organizational culture, and relevance. Without an effective skill development framework, overtime the OAG will run into issues with retaining skilled staff, maintaining a positive working culture, and completing robust and relevant audits.

Strategic Implications

The above analysis has several strategic implications for improving the OAG skill development framework. First, internal resources require updating and refreshing to provide relevant, up-to-date information to auditors and analysts. These resources include the manuals, guidance documents, and LMS modules, if feasible. This could be done through a dedicated HR and Professional Practices team, and auditors and analysts could be involved in this process to increase the team's capacity and ensure relevance and applicability to their work and skills gaps (Desimone, 2009). Internal resources could also be strengthened through leveraging external resources where updating and creating internal training material is unfeasible. For example, the focus group noted a need for specific skills training, such as interviewing and analytical thinking – resources from organizations such as the BCPS Learning Hub, COLA, or the Institute of Internal Auditors may be useful for supplementing the internal resources available for auditors and analysts. Internal and external resources could be further strengthened through the implementation of a curriculum, roadmap, or integration into the existing OAG Learning Management System to increase accessibility and awareness of available resources.

The integration of skill development into regular PARA projects is another strategy for consideration. Participants in the focus group noted their desire for long term, relevant training, and the literature and jurisdictional scan supports the effectiveness of comprehensive professional development plans that are long term, relevant to trainees' work, and utilize experiential learning. The matrix structure of the OAG also enables integration of training into day-to-day operations of PARA, as auditors and analysts often work on different audits with

different managers as needed. Skill development can be implemented in a manner that allows auditors and analysts to complete necessary training, depending on their experience level and need, before and during completion of various stages of an audit. Mentorship can also be utilized as an adjunct for training to ensure auditors and analysts feel supported while learning new skills, and this asynchronous training can be standardized through competencies and existing initiatives such as the Performance Audit Training Program.

Finally, performance management can be improved through the use of competencies and assessment and monitoring to ensure the implemented skill development framework is achieving its goals. Performance management through using standard competencies can provide guidance to auditors and analysts and their supervisors through their skill and career development. Further, the use of competencies for performance management works well with initiatives such as the Performance Audit Training Program and the Core Skills Matrix. Although there is a lack of clear examples of various competency levels within the organization, the use of the ALN Competency Framework can address this issue and provide further guidance for auditors and analysts and their supervisors to understand progress and skills gaps.

Conclusion

This analysis has identified several cross-cutting themes from the findings for improving the OAG's skill development framework. Figure 7 provides an updated analytic framework from this analysis. Based on strategic implications identified above, the next section of this report shares some options the OAG can take to address the identified gaps.

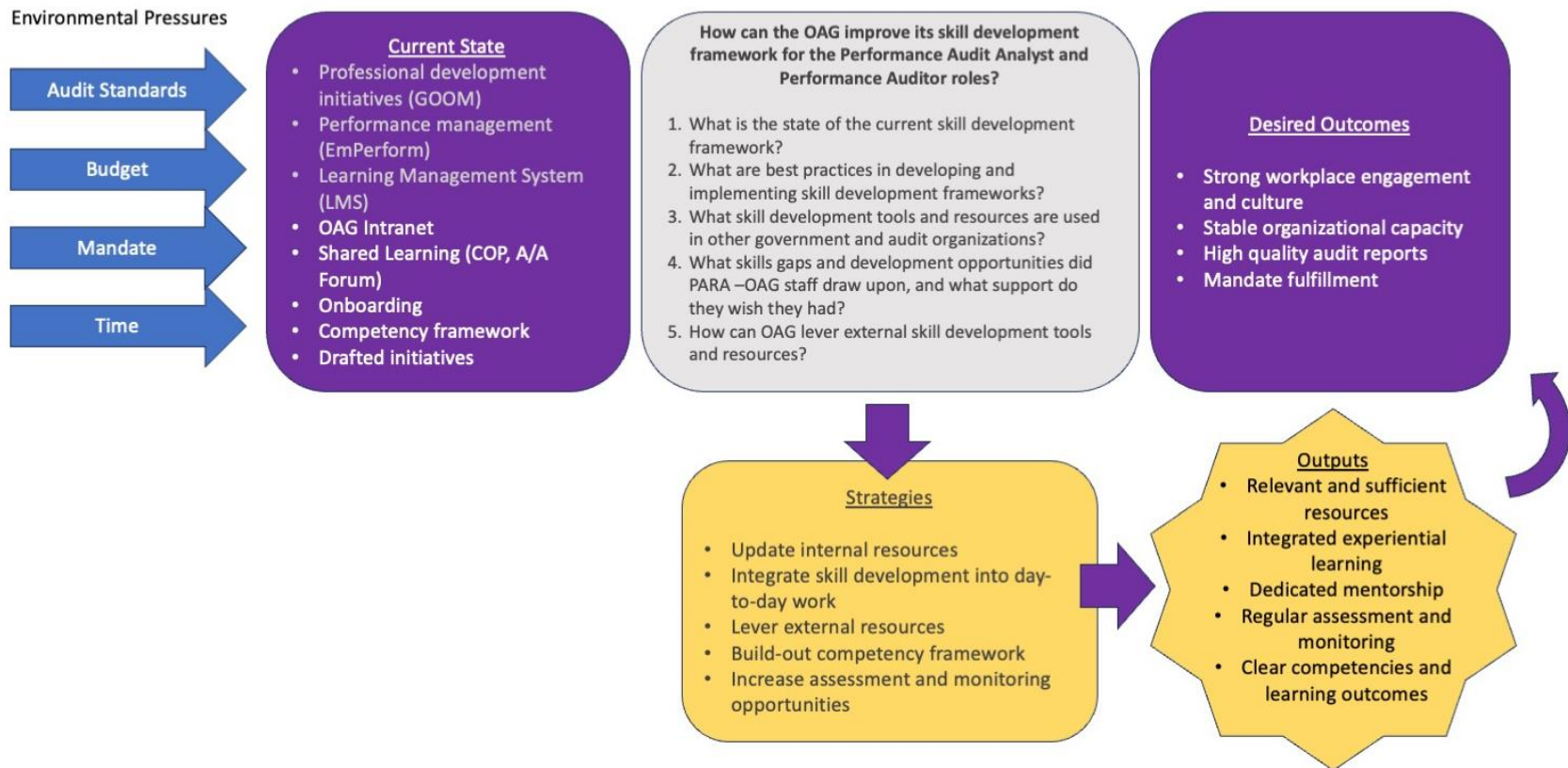


Figure 7: Final Analytic Framework

10 OPTIONS AND RECOMMENDATIONS

The following options were developed to demonstrate various methods of implementing best practices for skill development frameworks. These options are:

- Implementing growth and development roles
- Completing and implementing the PA Technical Program
- Implementing an official shared learning and mentorship program

Full implementation planning will be left to the OAG, however key aspects of successful implementation will be discussed for each option, in addition to a suggested implementation plan. Further, each option will be evaluated through three criteria:

- Ease of Implementation
- Long term feasibility
- Effectiveness

The rating of each option through these criteria, from low, medium, and high, will be shown in Table 3 with a final recommendation based on this evaluation.

Ease of implementation describes the OAG's capacity to implement the option, and any additional implications that may arise from implementation, such as cost, time, risks, etc. A low score for these criteria indicates that the OAG has a low capacity to implement the option, or the option has several implications that would need to be addressed.

Long-term feasibility concerns the ability of the option to achieve the OAG's long term goals and adapt to its changing needs over time. A low score for these criteria indicates that the option would be difficult to use to achieve organizational goals in the future once implemented, either due to an inflexible framework, or long term implications that would need to be addressed or assumed, such as risks around future organizational capacity.

The effectiveness criteria measures how well the option addresses the gaps listed within the analysis: outdated or incomplete training resources, a weak assessment and monitoring strategy, and lack of an integrated skill development framework. A low score for this criteria indicates the option would fail to address the gaps on its own.

Option 1: Implement Growth and Development Roles

The first option for consideration is the implementation of growth and development roles, adapted from the BCPS. The purpose of this option is to integrate a comprehensive professional development plan through growth or developmental stages within a finite amount of time (generally 1-3 years). This option requires frequent monitoring and assessment, standard competencies and learning outcomes, and a curriculum. The benefits of this approach are the clear alignment to career goals and the ability for employees to participate in experiential, proximal learning for an extended period.

Implementing this option would require a considerable amount of time for planning various “levels” of competencies and growth and a curriculum, including paygrades for each stage. Human resources would also be required to ensure a supervisor is able to manage the employee’s progress regularly. Further, this approach would have implications on the OAG’s organizational capacity, as hiring for growth positions implies that employees will eventually reach the required skill level for the vacant position but are hired when they do not yet meet those requirements. Work experiences and learning opportunities may also vary depending on the audit project, causing variability in the time it may take for each employee to gain the necessary skills to qualify for the following stage. Lastly, the limited variability between analyst and auditor responsibilities may cause difficulty in creating clear progressive competency levels for these roles.

By nature, growth and development roles are flexible and can be adapted as needed to reflect the skills required by the PARA portfolio over time, making this option feasible in the long term. This option would likely enable the OAG to meet organizational goals in the long term through creating a highly skilled and engaged workforce. A considerable drawback, however, is the assumption that an employee hired through this route will remain with the organization, develop the required skills, and eventually fill vacant positions. Employee retention can never be guaranteed, and the OAG will therefore need to assume this risk if this option is chosen.

The implementation of growth and development plans would be somewhat effective in addressing the gaps of the OAG’s skill development framework. It would address the need for a more robust assessment and monitoring strategy, along with a more integrated skill development framework. However, a drawback is a lack of dedicated mentorship – while employees would have a dedicated supervisor for progress monitoring and assessment, dedicated mentorship would be an adjunct with additional resource considerations.



Figure 8: Suggested Implementation Plan for Option 1

Option 2: Implement PA Technical Program & Curriculum

The second option to consider for implementation is the PA Technical Program. Since the PA Technical Program is already drafted with a curriculum, this option involves completing the draft with updated resources and a few additions to address the current gaps and needs of the OAG. First, this option would require a training needs assessment, as the existing draft for this program is dated and will need to be updated to reflect the current training and course needs. A monitoring and assessment function would also be required to ensure learning outcomes are met through the outlined training. Finally, this option would require standardized learning outcomes for each skill level, similar to the content available through the Audit Learning Network. Standardized learning outcomes would provide clarity to employees and enable more accurate self-assessment. The benefits of this approach are the extended duration of training, the standardization of training, and the implementation of assessment and monitoring.

Implementing the PA Technical Program would require a moderate amount of time to assess training needs and complete existing drafts of the program outline and corresponding curriculum. The program is also largely self-paced, and would integrate with and improve existing assessment and monitoring functions within the OAG. Further, due to the program using mostly direct instruction, it would not require significant human resources. This option could, however, incorporate experiential learning through attaching competencies and learning outcomes to various audit tasks as part of the curriculum.

The PA Technical Program is an option that is feasible in the long term. While it may require some time commitments to keep the listed courses, competencies, and learning outcomes up to date with auditing standards and changing work environments, a good portion of the program should remain the same over time. Leveraging external resources would also lessen the time commitment to keeping training resources up to date, and an added experiential learning component would be another aspect of this program that would remain relatively stable overtime. In addition, this option would enable the OAG to meet some of its long-term goals by stabilizing organizational capacity over time with skilled and engaged employees who can deliver quality audit reports in fulfillment of the OAG's mandate.

Implementing the PA technical program would be moderately effective in addressing the gaps of the OAG's skill development framework. First, this option would require the office to update and complete the drafted PA technical program and curriculum, leading to updated internal resources in addition to added external resources. It would also encourage some integration of a skill development framework through detailed and standardized competencies learning outcomes listed in the curriculum. While this option does not fully integrate a skill development framework into the day-to-day operations of PARA on its own, an added experiential learning component would bolster the effectiveness of this option. Finally, this option would slightly improve the OAG's assessment and monitoring strategy through standardized competencies that can be used for self-assessment and supervisor assessment, however this option does not fully address the need for regular assessment and opportunities to determine skills gaps.



Figure 9: Suggested Implementation Plan for Option 2

Option 3: Implement a Shared Learning & Mentorship Program

The third option involves implementing a shared learning and mentorship program. This option would require the OAG to integrate formal mentorship into its skill development framework alongside existing shared learning opportunities, such as the Community of Practice and the Auditor/Analyst Peer Forum. Through formal mentorship, auditors and analysts can complete training through direct instruction (e.g. existing e-learns and demonstrations) and experiential learning, and have an opportunity for guidance and regular assessment and monitoring to increase awareness of skills gaps. This option would not necessarily require a roadmap or curriculum, however one that would be beneficial for providing guidance and assessment. In addition, standardized learning outcomes and clear examples of skill levels would strengthen the assessment and monitoring function required for this option.

The implementation of this option would not require a significant amount of preparation time, and both the mentor and mentee would have to dedicated considerable time for individual preparation, training, and assessment. Further, for this option to have the best results, a roadmap or curriculum and standardized learning outcomes would be required. Both of these additions would demand additional time commitments to develop and implement.

A shared learning and mentorship program would have major implications for feasibility in the long term. Implementing this option on its own would not enable the OAG to reach all its long-term goals in the future, but it could be an excellent component of a skill development framework, readily adaptable, and encouraging employee engagement and a strong workplace culture. A major drawback of this option is the high reliance on human resources to achieve the remaining goals of a stable organizational capacity, high quality audit reports, and mandate fulfillment. The lack of updated resources, a curriculum, and standardized learning outcomes introduces a high risk of poor knowledge transfer and increasing skills gaps over time.

Implementing a shared learning and mentorship program to address the OAG’s skill development framework gaps would have low effectiveness. This option would slightly improve the existing assessment and monitoring strategy of the OAG by increasing access to assessment opportunities through mentorship, and would significantly improve integration within PARA by increasing guided, relevant, and timely learning opportunities. However, this option alone would not address the gap concerning outdated and insufficient training resources within the OAG for PARA auditors and analysts. For this to be addressed, additional resources would be needed to update training material and sourcing external resources. Further, this option relies heavily on the knowledge of mentors, which introduces risk around standardized learning outcomes and training that requires the addition of a roadmap or curriculum to address.

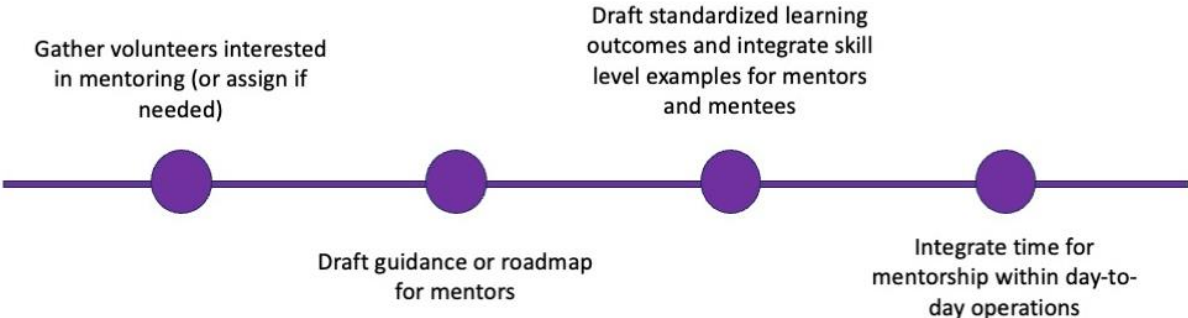


Figure 10: Suggested Implementation Plan for Option 3

Analysis of options

Using the criteria developed in the introduction of this section, all three options were evaluated and compared with one another to develop a recommendation that will address the needs of the OAG and the PARA portfolio. While all three options are equally implementable for the office and effective in addressing framework gaps, Option 2 ranks highest in long term feasibility while Option 3 ranks the lowest. This is due to the functional limitations of Option 3 in meeting the OAG’s long term organizational goals, as it relies heavily on human resources without addressing long-term knowledge transfer through physical training resources. In addition, no one option is fully effective in addressing all framework gaps due to their unique limitations. Therefore, implementing multiple options in tandem could be considered if there is time and budget capacity and a desire for a more fulsome approach to addressing the gaps within the OAG’s skill development framework.

	<i>Ease of implementation</i>	<i>Long term feasibility</i>	<i>Effectiveness</i>
Option 1	Low	Medium	Medium
Option 2	Medium	High	Medium
Option 3	Medium	Low	Low

Table 4: Options Analysis

Recommendation

Overall, Option 2 stands out as the best recommendation for the OAG, as it is the most feasible option in the long term. The PA Technical Program and Curriculum has a considerable existing draft, however it will require some time to update and improve. At a basic level, this option will need updated internal resources, sourcing of external resources, and a breakdown, standardization, and description of technical competency levels for assessment and monitoring. The successful implementation of this option will also require ongoing monitoring to ensure overall integration of the training program and to identify opportunities for improvement.

The jurisdictional scan provides several sources that may be beneficial for the purposes of implementing this option, such as seminars, learning resources, and the competency framework from the Institute of Internal Auditors, and the competency framework from the Audit Learning Network within CCOLA. For increased integration of this option, the office could also attach competencies and learning outcomes to various audit tasks, and include the completion of these tasks in the program and curriculum. Building dedicated training time into audit projects would further increase opportunities for integrated experiential learning. This approach to implementation will enable the OAG to achieve stability in their organizational capacity for years to come through developing a skilled workforce that can produce high quality audit reports and fulfill mandate requirements.

While Option 2 is the first recommended option, there is a notable limitation in its ability to address all the gaps within the OAG's skill development framework and ultimately enable the office to achieve its long-term goals in the future. The PA Technical Program and Curriculum would greatly benefit from a mentorship component to bolster assessment and monitoring. Further, dedicated mentorship would provide additional guidance and support for employees, increasing engagement and fostering a strong learning culture within the PARA portfolio.

11 CONCLUSION

This project set out to examine the OAG's skill development framework and provide recommendations informed through jurisdictional and academic research. Through background research and a focus group, it was determined that the OAG had several gaps that presented risks precluding the office from reaching its long-term goals: A strong workplace culture with engaged staff, stable organizational capacity, high quality audit reports, and mandate fulfillment. A jurisdictional scan and literature review provided further insight into the gaps within the OAG's skill development framework, in addition to best practices from research and lessons learned from other audit and public service offices. An analysis of all four lines of evidence revealed gaps around the OAG's training resources, assessment and monitoring strategy, and framework integration.

From research around best practices and lessons learned, options were constructed to address the gaps within the OAG skill development framework:

- Implement growth and development plans
- Implement the PA Technical Program and curriculum
- Implement a shared learning and mentorship program

These options were assessed by their ease of implementation within the OAG and PARA, long term feasibility for achieving organizational goals over time, and effectiveness in addressing framework gaps. Ultimately, none of these options alone were sufficient in addressing all gaps, however Option 2 was recommended as it addressed the most gaps and was the most feasible option for the long-term success of the OAG. For a strengthened approach, it was also recommended that Option 3 is implemented in tandem with Option 2 to address shortcomings and better mitigate risks around performance and relevance, employee satisfaction and retention, and organizational culture. While regular progress monitoring was discussed as a key component to successful integration, this report did not delve into further implementation details. Supplemental work around the planning and implementation of the recommendations from this report may therefore be beneficial to the OAG. Finally, additional research on the approaches of other audit offices that were not publicly available may also provide further insight and training resources for the OAG.

Overall, the improvement of the OAG's skill development through addressing the gaps and risks revealed in this report will enable an already high-performing office to maintain its performance capacity for years to come. Although the office faces persistent pressures with standards, budget constraints, and responsibility to the public, the recommendations crafted in this report present opportunities towards building a resilient organization with well-trained and engaged staff, a strong culture, and the ability to adapt to the ever-changing world of public service.

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Appendices

Appendix A: Interview Questions

1. What do you know about the skill development resources currently available to you?

How would you rate:

- Your general awareness of these resources
- Their accessibility (finding training resources, signing up, etc.)
- Their relevance and utility

2. What have been the most helpful resources in enabling you to reach your goals? Least helpful?

3. Are there any resources you think would be helpful that are not currently available? They don't need to necessarily exist elsewhere – it can simply be an idea.

4. If you could change one thing about the current framework, what would that be?

Appendix B: Focus Group - Email Invite

Hello auditors and analysts,

I'm writing to invite you to a focus group I am holding for my master's project on "Reviewing the Skill Development Framework of the OAG".

Your participation in this project is voluntary and your decision to participate will not have any impact on your employment with the OAG. Further, all information gathered will be summarized and therefore anonymous when used for the purposes of this project. Non-participants will not be aware of who chooses to participate, and as a result will not have access to any raw data; only summarized, anonymized data for the purposes of informing the project and supporting its recommendations.

The purpose of this project is to provide the PARA portfolio with options and recommendations to improve the skill development framework for audit analysts and auditors.

Should you choose to participate, you will be asked to submit a consent form and attend a scheduled one hour-long focus group with your peers and myself over MS Teams. You can choose to withdraw from this study at any time before or during the focus group. Please be aware that due to the nature of data collection, individual contributions will not be revokable after the focus group session as they will be part of a summarized collection of responses.

If you are interested in taking part in this study, please complete and return the attached consent form through replying to this email. There will be space for up to five auditors and five analysts, therefore the first five submitted consent forms from each group will sent an Outlook invite to participate in the focus group. An email notification will be sent if/when the maximum number of participants has been reached.

Thank you for your time, and I look forward to hearing back!

Mercedeh

Appendix C: OAG Intranet Resources

OAG Intranet Resources		
Internal		
Professional Practices	CPA Handbook Link	
	CSAE 3001 Q&A	2 page document outlining reasoning for changes to methodology
	PA Guidance Map	3 page document outlining various self serve training/development resources
	PA lifecycle	Outlines steps to creating, writing, completing, and presenting an audit
	PA manual	Broken Link
	PA Methodology Roadmap	Outlines each step in an audit, functions, templates, key responsibilities, reviewers and approvers, and milestones
	Understanding performance audit methodology	Provides steps for learning about audit methodology
	Best practices - Documentation	Provides tips for the audit documentation process
	Common sense audit scoping	Provides an outline to audit scoping, with a definition, e-learn suggestions , tips, and consideration factors
	Common sense audit conclusion	Provides an outline to writing an audit conclusion
	Practice advisory - broader public service notification	Outlines information and instructions regarding notifying broader public sector organizations of an audit
	Practice Advisory - records management	Records management for PA audit files
Performance Audit	Performance Audit Manual	Under construction since Aug 30 2021
	Quality Assurance Manual	Manual outlining all requirements under the OAG's methodology, in compliance with the Canadian Standards on Quality Control
	Performance Audit eLearns	A collection of video training resources for auditors and analysts
SHR Learning Lab	OAG Digital Library	A collection of in-house training and guides
	Foundational Learning	Foundational on-boarding training for public servants

OAG Intranet Resources		
External		
	Blackstone	A collection of webinar training videos for a variety of skills required for working in the public sector
	CAAF	Provides webinars for performance auditors touching on a variety of topics and skills
	CCOLA (Audit Learning Network)	Section for audit competencies and descriptions of each, by phase. Each competency has a section outlining the competency by level
	CPA Professional Development	Contains seminars and online learning resources , many are financial/accounting related, some are performance audit and government related
	Knotia	Website includes CPA standards, including guidance on conducting performance audit
	Linked-in Learning	Variety of skills training resources , including some for performance audit when searched
	Learning Center (BCPS)	Variety of skills training resources , none are directly audit related but some can be used for audit-related competencies

Appendix D: IIA Links

Institute of Internal Auditors - Links to Resources	
Link	Resource
https://www.theiia.org/globalassets/documents/standards/ia-competency-framework/2022-4103-sem-competency-framework-graphics-table_fnl.pdf	IIA Competency Framework
https://www.theiia.org/en/resources/	Resources by topic
https://www.theiia.org/en/resources/bookstore/	Bookstore
https://www.theiia.org/en/learning/online/webinars/	Webinar Catalogue
https://www.theiia.org/en/learning/online/	E-learn Catalogue
https://www.theiia.org/en/search/course-search/	Course Catalogue - All courses
https://www.theiia.org/en/search/resource-search/	Resource Catalogue - All resources

Appendix E: Assessment Tool

Level	Skill ³				
	Planning	Conducting	Reporting	Service Focus	Project Management
A – Beginner (never done audit work)	<p><u>With support:</u></p> <ul style="list-style-type: none"> <input type="checkbox"/> Drafts portions of audit plan <input type="checkbox"/> Audit working papers supporting development of audit objectives and criteria <input type="checkbox"/> Draft audit programs and procedures 	<p><u>With support:</u></p> <ul style="list-style-type: none"> <input type="checkbox"/> Audit programs <input type="checkbox"/> Audit working papers supporting completed audit procedures <input type="checkbox"/> Draft audit findings <input type="checkbox"/> Draft cause-effect analysis 	<p><u>With support:</u></p> <ul style="list-style-type: none"> <input type="checkbox"/> Draft segments of audit report 		
B – Novice (completed a small amount of direct audit work)	<p><u>Independently:</u></p> <ul style="list-style-type: none"> <input type="checkbox"/> Drafts portions of audit plan <input type="checkbox"/> Audit working papers supporting development of audit objectives and criteria <input type="checkbox"/> Draft audit programs and procedures <p><u>With support:</u>⁴</p> <ul style="list-style-type: none"> <input type="checkbox"/> xyz 	<p><u>Independently:</u></p> <ul style="list-style-type: none"> <input type="checkbox"/> Audit programs <input type="checkbox"/> Audit working papers supporting completed audit procedures <input type="checkbox"/> Draft audit findings <input type="checkbox"/> Draft cause-effect analysis <p><u>With support:</u></p> <ul style="list-style-type: none"> <input type="checkbox"/> xyz 	<p><u>Independently:</u></p> <ul style="list-style-type: none"> <input type="checkbox"/> Draft segments of audit report <p><u>With support:</u></p> <ul style="list-style-type: none"> <input type="checkbox"/> zyx 		

³ This table includes some examples of what could go in each box to demonstrate the abilities of each level for each skill (taken from the ALN competency framework). Questions to consider are: **What** do they need to know? **How** would they be expected to contribute to each audit phase? **How much support** would they need to initiate and/or complete tasks?

⁴ “with support” from level B onward may act as a goal setting tool once skills are demonstrated at the expected level

Level	Skill ³				
	Planning	Conducting	Reporting	Service Focus	Project Management
C – Intermediate (completed a moderate amount of audit work, able review the work of others with support)					
D – Developed (completed several audits, able to review work and lead project components)					
E – Advanced (completed several audits and led several project components. Able to lead full audit projects from start to finish)					
Notes (barriers, concerns, goals, etc)					