

EUROSAI GT 1

Survey e-learning modules within EUROSAI

- October 2015 -

1. ALBANIA

No e-learning modules, but use of the e-learning communication where all the different training materials are delivered for everyone.

2. AUSTRIA

No e-learning modules.

3. BULGARIA

No e-learning modules.

4. CYPRUS

No e-learning modules.

5. CROATIA

No e-learning modules.

6. DENMARK

No e-learning modules.

7. ECA

The European Court of Auditors (ECA) has developed several e-learning modules, primarily with the aim of improving the availability of training for newcomers. The first two e-learning courses below focus on non-audit aspects of working at ECA, while the other two present ECA's audit methodology based on its Financial and Compliance Audit Manual:

- Presentation of the European Court of Auditors to newcomers
- IT Services, Data Protection and Security at the Court
- Financial Audit Methodology
- Compliance Audit Methodology.

In the process of developing a new e-learning course on "Performance Audit Methodology", based on ISSAI 300 and 3000 and expected to be ready by the end of 2015.

At the same time, ECA staff has access to a large number of e-learning courses in the training catalogue of the European Commission. These courses, which are NOT the property of the ECA, cover a wide range of subjects such as: Financial Management; EU Governance; Strategic Planning and Change Management; Skills Development; Communication etc.

8. ESTONIA

No e-learning modules.

9. FINLAND

- IT training, need-basis arranged
- An introduction to using Microsoft Lync, which is a part of the Personal ICT Skills module in the National Audit Office's professional development program.
- Regular trainings and examinations on Information Security for the National Audit Office's entire personnel.

10. GEORGIA

- 2014: 1. IDI Certification online course on IT Audit (INTOSAI, UNITAR)
2. Online course on Public debt (UNCTAD, IDI)
- 2015: No e-learning course.

11. GERMANY

The German SAI uses the open source platform ILIAS where several Web Based Training Programs (WBT) are operated, mainly on:

Information Technology

1. WBT MS-ACCESS
2. WBT MS Outlook
3. WBT Time Management with Outlook
4. WBT MS Excel Basics
5. WBT MS Excel Advanced
6. WBT MS Word Basics
7. WBT MS Word Advanced
8. WBT MS PowerPoint
9. WBT MS Office 2010
10. Green IT
11. Information security

but also on Budget Law, Communication Issues, Staff management and Qualification of new audit staff.

12. HUNGARY

- The role and the mission of the State Audit Office

(Status of the SAO, its location at the legal system and its history, the audit mandate of the SAO, its powers and tasks, the mission of the SAO, the internal regulators of the SAO, its structure, and the tasks of its departments)

- Accrual basis of accounting

- Statistics
(Support of the audit sampling)
- Office 2013 digital learning materials
(The support of conversion to the new Office 2013 software environment, the familiarizing of the renewed interface and expanded services)
- Information Security Regulations of SAO (IBSZ), the information system of the SAO, the knowledge of Lotus Notes;
- Records Management Manual of the SAO and the usage of the Documents Monitoring System;
- The usage of the electronic audit documentation system (Vidor) of the SAO;
- Complex Jogtár (Database of laws and regulations)
- Best practices
 - Legal analysis of conformity – the introduction of the auditor's working materials and criteria as best practices,
 - The guidance for the supervisory managers
 - The support of the audit leaders – The violation of the obligation for co-operation
- The experience of audits of local governments' internal control systems
- The new format of audit report
(The training materials supporting the understanding and the usage of new format and template of the audit report)

13. LATVIA

No e-learning modules.

14. LITHUANIA

E-learning modules for orientation courses for the newcomers: Performance Audit and International Relations.

15. MONACO

No e-learning modules.

16. NETHERLANDS

The Netherlands Court of Audit has an e-learning programme. The modules included in the programme concern: Microsoft office programmes such as Word, Excel, PowerPoint, Outlook on different levels (from basic till experienced level); Social media, how to manage Twitter, Facebook, LinkedIn etc.; Management modules; Personal effectiveness; Communication; Psychology (thinking differently, creativity).

17. NORWAY

The OAG Norway uses e-learning regularly for all new employees:

1. The safety and security course: All new employees have to complete this course on their first day of employment (2 modules)
 - a. Fire safety
 - b. Information security
2. The e-learning part of the introduction program: All new employees have to complete 6 e-learning modules within the first weeks of their employment:
 - a. Facts about the OAG (history, mission etc.)
 - b. The role of the OAG and the central government
 - c. OAG values
 - d. Electronic document handling and case proceeding (basic software training and description of work flow)
 - e. Search for information in databases (information on databases which are accessible for employees and other services of the in house-library)
 - f. Presentation techniques (designing and preparing good presentations)

These first two e-learning courses are specifically designed for the OAG of Norway.

3. All new employees must also complete an e-learning course delivered by the Norwegian agency for Public Management and e-Government (Difi) entitled "New employee in the central government". This course is a general introduction into principles and case proceeding in the Norwegian public government and is accessible via Internet.

In addition, in 2014, 2 types of e-learning as "one-off" measures were distributed:

4. An online-test of all employees Microsoft Office skills and provided e-learning courses. The test and e-learning were accessible via Internet and were designed and delivered by an external company.
5. A series of nano-learning (very short e-learning sequences) on information and online security as part of "National Security Month" delivered by the Norwegian center for information security (NoRSiS). NoRSiS is a public body under the ministry of Justice and Public Security.

18. RUSSIAN FEDERATION

No e-learning modules.

19. SLOVAKIA

1. 2009 – 2011 - within the project **Modern and Flexible Office – Building the Human Resources Capacity within the SAI Slovakia**, an electronic site was built for education purposes where the following e-learning courses were executed:
 - a. **Adaptation course** (for the newly employed auditors)
 - b. **Auditor**
 - c. **European Union**
2. 2013 – **SAI Slovakia Auditor** (name of the course) – all employees/auditors who didn't conclude such a course in the past were re-educated. The graduates were awarded a diploma.
3. 2014 – **Adaptation course** (updated course from 2009 – 2011, point 1 a. above) – it is being used for newly employed auditors.

4. in a short time, a **course on EU** is being prepared in an updated version (course form 2009–2011, point 1 c. above) and all SAI Slovakia employees are going to be re-educated in the connection of the Slovakia position in 2016 as Chair of the EU Council (EU Council Presidency)

An LMS system (e-learning module system) exists, where all the learning and education activities are being followed/recorded and evaluated.

20. SPAIN

E-learning course on Public Accounting General Plan

21. SWEDEN

No e-learning modules.

22. TURKEY

The Turkish Court of Accounts (TCA) gives priority to using technology to facilitate all business processes, including training activities. Business automation is currently used for training, in order to prepare training catalogues; launch trainings; keep the records of attendance; make use of automated training evaluation surveys; prepare automated CVs for the staff and receive training requests. The best practice relating to e-learning is carried out in the field of audit management system. TCA provides training for facilitating the use of Audit Management System.

The Audit Management System has its own web page. While using this web page, some announcements are easily made to the auditors. Also this web page consists of some videos, frequent asked questions section and user manual of Audit Management System. This e-learning activity gives the auditors the opportunity to understand how audit management system is used in an efficient way.

23. IDI

IDI-ASOSAI eLearning course on Audit of Disaster Management

- Public Debt – Audit of Lending and Borrowing Frameworks (English and Spanish Version)
- IDI eCourse on "Information Technology (IT) Audit"
- IDI e-Learning course on 'Implementing Financial Audit ISSAIs'
- IDI 3i Course on Performance Audit (Global and OLACEFS Region)
- IDI 3i Course on Financial Audit (Global and OLACEFS Region)
- IDI 3i Course on Compliance Audit (Global and OLACEFS Region)
- Train the Trainer Programme (IDI - OLACEFS Region)

The above courses were implemented with the help of mentors and experts in different subjects. These courses were initiated and completed on specific dates.

In addition to the eCourses listed above, there are many communities of practice.

The list of open communities in this link

<http://lms.idielearning.org/course/index.php?categoryid=15>

Some of active communities of practice open to specific users are:

- SAI PMF Virtual Community (Available in English, Spanish and French soon)
- 3i Community of Practice (Available in Arabic and Spanish soon)
- The global community for the 3i Programme is available at:
www.idicommunity.org