ASPIRE – the ECA's onboarding programme for auditors

1. Introduction

01 The ASPIRE integration programme for auditors is a three-year onboarding programme for **junior auditors** entering the ECA for the first time, either as officials or as temporary staff.

02 The programme is addressed to auditors recruited from EPSO or ECA reserve lists, in entry grades (AD5, AD6 and AD7), or following a rotation of ECA internal non-auditor staff. Officials in grades AD8 and above who transfer from other institutions are not included in the programme.

03 The ASPIRE integration programme for auditors has been designed to enable the ECA to recruit auditors, welcome newcomers appropriately, and allow them to acquire experience in both compliance/financial and performance audit in their first three years, while developing a strong sense of belonging and further enhancing the ECA's organisational culture.

04 The programme's identity is reinforced by a slogan (**ASPIRE to inspire**) and a logo.

05 The ASPIRE integration programme comprises the following steps.

- o **A**DMISSION to the ECA: new auditors are admitted to the ECA following selection by a panel composed of three audit directors and the Director of Human Resources, Finance and General Services, or their representatives.

- o **S**TART at the ECA: the new auditors start at the ECA in batches, preferably in October, January and May.

- o **P**REPARE: new auditors follow a specially designed, extensive training programme combining e-learning, class attendance and on-the-job training. Some of the training is compulsory (in the first and second year), and some training is recommended. See the ASPIRE training catalogue, attached.

- o **I**NITIATE ECA career: new auditors are assigned to a Chamber, where they work on financial/compliance or performance audit tasks for between 13 and 26 months.

- o **R**OTATE between audit tasks: to complete their immersion, the auditors are assigned for the remaining time of the programme to the type of audit task not yet carried out, in the same directorate.

- o **E**XPAND skills: lastly, after three years, auditors are encouraged to further develop their audit skills and specialise in a set of EU policies. They are also offered the possibility of a voluntary second rotation (between tasks or directorates).

2. Admission to the ECA

06 The following principles are applied:

- recruitment is conducted by the ECA;

- improved recruitment coordination, planning and methods throughout the ECA;

- long-term perspective: the recruitment and integration processes focus on finding candidates with the right mindset and skills for a long career at the ECA;

- a highly professional selection process, candidates being recruited following a professional, transparent, and fair process.

07 The following principles apply to vacancy notices, the welcome meeting, and interviewing training.

    a)   **Vacancy notice**: a general vacancy notice with an ECA auditor profile should ideally be published three times a year. The HR Directorate makes available to audit Directors and their teams all applications from both internal and interinstitutional candidates, and candidates on EPSO reserve lists or who have passed the ECA's Junior Professional selection procedure (temporary staff).

    b)   The Secretary-General sets up a **panel** of audit directors and the Director of Human Resources, Finance and General services or their representatives to conduct the recruitment interviews. The Human Resources directorate organises the interviews.

    c)   **Interview** with the recruitment panel. All the members of the panel should attend interviewing training and a course on unconscious bias to ensure that recruitment interviews are homogeneous and balanced. The interview follows a standard structure. An interview guide and a guide on best practice have been drawn up by the HR directorate. Following the interview, the panel communicates to the HR directorate the list of candidates to be recruited.

    d)   On the day of the medical check-up, candidates will be able to gain a first impression of life at the ECA by having a **welcome meeting** with the HR directorate.

3. START: the welcome process

08 **Onboarding** normally takes place three times a year, preferably in October, January and May. Exceptions are permitted in the interests of the service or to ensure a low vacancy rate. In the case of people transferring from other institutions (who cannot always decide on their transfer dates) or Cabinet staff, the above start periods are optional, but still recommended. Based on experience and participants' feedback **grouped onboarding** is highly preferable.

09 The HR directorate, in cooperation with Directors, assigns the candidates selected to the various Chambers.

10 On their first days at the ECA, newcomers are welcomed by the HRD and guided in completing the administrative formalities. The Professional Training Service also informs them about the induction training programme.

11 A **mentor** is appointed to newcomers prior to their arrival. Ideally, the mentor and the Directorate's ASPIRE coordinator should welcome their new colleague on day one. The

mentor helps the newcomer with the ECA's administrative processes by introducing them to the main IT tools, directing them to useful reading matter on the Directorate's policy area, and providing tips on life in Luxembourg. Mentors should have attended the compulsory training sessions for mentors offered by the ECA. Mentoring should last for nine months.

4. PREPARE: a comprehensive induction-training programme

12 The following principles should apply to the induction training.

a)   **Immediately after recruitment**: training should start as early as possible following the newcomer's arrival in order to fully realise its value. The HR directorate informs the Professional Training Service of the expected recruitment dates.

b)   **Offered in a single block**: training should be delivered once or twice in a single block, to minimise disruption.

c)   **For all**: all auditors, whether they are permanent officials, temporary staff, SNEs or Cabinet staff, should attend the compulsory training programme.

d)   **Structured on-the-job training** should be provided by audit team members as soon as newcomers arrive.

e)   **Specialised training** should then be given on the policy areas audited by the various Directorates.

13 Newcomers will follow the training programme presented in the ASPIRE training catalogue, comprising e-learning courses and classroom training, compulsory and recommended training sessions. They should complete all compulsory training courses before the end of the programme.

5. INITIATE: first assignment in an audit directorate

14 The auditors start in the Directorate to which they have been assigned, on a first type of audit task (financial/compliance (SoA) or performance), for between 13 and 26 months. Ideally, they start working on a SoA task, depending on the Directorate's needs.

15 In cooperation with the Professional Training Service, the Directorate provides the new auditors with specific training on policy-related issues (agriculture, transport, research, agencies, etc.) after or in parallel with the initial induction training. This training should be relevant both to newcomers and to auditors already working in the Directorate. Classes currently offered by the Commission could be attended.

16 During this first assignment, the newcomers receive support **from the mentor** on issues related to integration to the ECA and to Luxembourg, building a first network within the ECA, understanding and learning the ECA's culture, **and from the audit team** on job-related matters (on-the-job training).

17 One of the Directorate's Principal Managers will be responsible for coaching the new auditor, checking that all training has been completed and ensuring that the auditor is well integrated. The Principal Manager prepares the mid-term and final evaluation reports covering the probationary period. The Director (as reviewing appraiser) makes the final confirmation decision.

6. ROTATE: second assignment in an audit directorate

18 A structured programme of rotation between different types of audit provides newcomers with a more efficient means of developing job-specific knowledge and skills. It increases flexibility in using available resources and strengthens the matrix orientation introduced by the ECA's reform. Rotation also increases the *esprit de corps* within the ECA, and boosts employee experience and engagement.

19 Auditors who have completed their first assignment are moved to a new type of audit in the same directorate.

20 The duration of this second assignment may be adjusted in line with the timing of audit tasks, but should not be shorter than 13 months.

21 At the beginning of their new assignment, the auditors should be supported by a new mentor who will help them to adapt to the new audit task. This second mentoring can be assimilated to an on-the-job training.

7. EXPAND: deepening audit skills and policy expertise

22 The auditors who have completed their second assignment are given the opportunity to complete a voluntary second rotation between audit type or directorate, or both.

23 The auditors will need to deepen their auditing skills. They will be strongly encouraged to take part in the wide range of audit-related training courses organised the ECA Professional Training, including postgraduate programmes organised by the ECA in cooperation with the University of Lorraine. Auditors are also encouraged to obtain an audit certification, such as CIA.

24 After three years at the ECA auditors are also expected to contribute to the ECA's knowledge management by being associated with a knowledge node or taking an active part in a knowledge initiative.

25 Lastly, auditors who graduate from the ASPIRE programme are invited to join the ASPIRE Alumni programme.

26 Various activities aimed at enhancing corporate spirit are spread over the three-year ASPIRE programme. The HR directorate has planned the following events for the programme:

- monthly informal coffee meetings;

- annual teambuilding event for the recruits of "year 1";

- annual EU-related event for the recruits of "year 2";

- annual graduation ceremony to celebrate the end of the programme and move on to the ASPIRE Alumni programme for the recruits of "year 3".

The list is neither exhaustive nor final: other activities may be added on an ad-hoc basis.

EUROPEAN COURT OF AUDITORS

Training programme for ASPIRE recruits

Table of Contents

FOREWORD

The ASPIRE integration programme for auditors was introduced in 2017 and updated in 2023. It is designed to enable recruitment at ECA level, welcome newcomers properly and allow them to acquire audit experience in both compliance/financial audit and performance audit in their first three years at the ECA.

The training programme presented in this guide has been devised entirely by ECA staff. Its aim is to provide newcomers with solid, comprehensive knowledge of the ECA and its environment, types of audit, tools and methodology, EU law and the EU budget, and the ECA's ethics. We also aim to help our new colleagues to grow and develop their soft skills. Finally, the teambuilding events and other more social gatherings are designed to reinforce the corporate spirit and feelings of belonging and pride that the ECA cherishes and wishes to pass on to new colleagues.

We count on our newcomers' fresh ideas and enthusiasm to fine-tune and enrich the programme, so do not hesitate to give us your feedback using the evaluation forms (after each individual training session) or by email to eca-formation@eca.europa.eu.

Enjoy the training courses and… ASPIRE to inspire!

Veronica Ardelean
Director of Human Resources,
Finance and General Services

YEAR 1 – INDUCTION

During their first year at the ECA, our new ASPIRE programme colleagues will attend **compulsory** courses for newcomers and can follow a number of recommended courses. They will also receive on-the-job training.

Compulsory courses

(1)   E-learning courses:

- o   @Presentation of the Court of Auditors
- o   @Financial and compliance audit methodology
- o   @Performance audit methodology

(2)   Audit-related training:

- o   The Court of Auditors' audit approach
- o   Performance audit methodology
- o   Introduction to AMS
- o   Introduction to Assyst II
- o   Excel for auditors
- o   Fundamentals of accounting
- o   Soft skills for auditors
- o   Chamber-specific training on policy-related issues

(3)   General and EU courses:

- o   IT Services, information security, security and safety, diversity and inclusion and anti-harassment at the ECA
- o   Public Ethics
- o   EU Law
- o   EU budget and financial regulations

Recommended courses

- o   The Expenditure Lifecycle
- o   EUSA: Transitions
- o   EUSA: All you need to know about the EU: Principles and Procedures
- o   EUSA: All you need to know about the EU: Priorities and Policies
- o   8 dates of destiny in the building of Europe

Recommended activities

- o   Teambuilding for ASPIRE colleagues

YEAR 2 – CONSOLIDATION

During the second year, ASPIRE recruits will consolidate and deepen their knowledge of the ECA's work, audit activities and audit methodology. Once they reach the midway point of the three-year ASPIRE programme, they might be rotated and assigned to a new type of audit for the remaining 18 months. The idea behind this is that, during the programme, participants should become thoroughly familiar with the two main types of audit – financial/compliance and performance.

Compulsory courses

- o Introduction to data science
- o Report writing tools and techniques
- o How to illustrate audit reports

Recommended courses

- o Using surveys for ECA (performance) audits
- o Risk management and assessment
- o Fast and efficient reading
- o Introduction to IT audit
- o EU policymaking hub

Recommended activities

- o Visit to Robert Schuman's house in Luxembourg

YEAR 3 – EXPANSION

In the third year of the programme, we encourage ASPIRE colleagues to expand their skills and become more specialised, and to extend their audit knowledge and policy expertise by taking part in the postgraduate training offered by the ECA in cooperation with the University of Lorraine, or to obtain audit or other relevant professional certifications (ACCA, CFE, CIA, CRMA, CISA etc.).

Recommended courses and programmes

- o The Internal control framework – the ECA's perspective
- o Evaluation and its use in the Commission
- o Advanced data science and analytics
- o University diploma: Public finance

Recommended activities

- o Graduation ceremony

Support for obtaining and maintaining professional qualifications

In addition to its in-house training, the ECA provides support for obtaining and maintaining specific professional qualifications and memberships of professional organisations.

To apply for financial support and special leave for sitting a professional exam, colleagues need to submit a request for "External training courses" **in advance**.

ECA training rules allow the reimbursement of 50 % of the annual membership fees for **up to two** professional organisations per year, including membership of IIA Luxembourg. Only reimbursement requests for the current year will be accepted; the application form is available here.

For more information, see Decision No 71-2016 on the Internal Rules on Professional Training.

If you have any questions, send an email to eca-budgettraining@eca.europa.eu.

YEAR 1 – INDUCTION

COMPULSORY COURSES

@Presentation of the Court of Auditors

This e-learning course briefly presents the European Court of Auditors to newcomers. It is complemented by the classroom course "IT services, information security, security and safety, diversity and inclusion and anti-harassment policy at the ECA".

@Financial and compliance audit methodology

Objectives

By the end of this e-learning course, participants will be able to:
- o   describe the audit process in general
- o   identify the specific features of the domain in financial and compliance audit
- o   understand the practical application of several audit procedures in the financial and compliance audit methodology

Components

- o   General introduction
- o   Framework
- o   Planning
- o   Examination
- o   Reporting

@Performance audit methodology

By the end of this e-learning course, learners should be able to:

o   identify the principles of a performance audit
o   distinguish a performance audit from other audits (financial and compliance audits, internal audits), other ECA products (e.g. reviews, opinions), as well as from similar products outside the audit world (e.g. evaluations)
o   identify the key principles behind the different stages of a performance audit, based primarily on international standards, and be able to relate those to the ECA's standards
o   identify tools to conduct each stage of a performance audit and be able to select them appropriately

GENERAL INTRODUCTION

o   The performance audit approach
o   The 3 Es (economy, efficiency, effectiveness)

SELECTING & UNDERSTANDING A PERFORMANCE AUDIT

o   Strategic considerations for selecting an audit task
o   Preliminary work and understanding the audit area
o   Tools for understanding the audit area (Programme logic model, risk assessment, issue analysis)

DESIGNING A PERFORMANCE AUDIT

o   Answering the audit questions through evidence (the evidence collection plan)
o   An overview of audit tools
o   The final audit planning document and the quality review of the audit design process

CONDUCTING A PERFORMANCE AUDIT

o   Collecting and analysing data
o   Establishing the audit evidence
o   Audit management and quality control

REPORTING ON A PERFORMANCE AUDIT AND FOLLOWING UP

o   The conclusions and recommendations of the audit
o   Structuring and publishing the report
o   Follow-up of a performance audit

The Court of Auditors' audit approach

Course objectives

By the end of this course, participants will have a good knowledge of the main auditing procedures at the ECA. They will be familiar with the practical application of the procedures.

Content

o   The ECA's mandate and audit areas
o   The ECA's methodological framework
o   Programming at the ECA
o   From planning to report adoption:
    a snapshot of procedures in place
o   The SoA approach
o   Reliability of the accounts
o   Sampling and extrapolation
o   Data And Technology for Audit
o   Audit documentation and audit
    completion
o   The ECA's quality control framework
o   Follow-up
o   Presentation of ECA reports to
    stakeholders

o   The INTOSAI framework of professional
    pronouncements and EU Contact
    Committee
o   Fraud and irregularities
o   Language and Editorial Services
o   Chamber I: Auditing the Common
    Agricultural Policy
o   Chamber II: Auditing the Cohesion policy
    funds
o   Chamber III: Auditing the European
    Development Funds
o   Chamber IV: Auditing EU agencies and
    joint undertakings
o   Chamber V: Financing and administering
    the EU

Performance audit methodology

Course objectives

By the end of this course, participants will know how to:

- o   identify what a performance audit is, and the differences between performance audits and other audit products
- o   select and understand a performance audit
- o   design a performance audit
- o   conduct a performance audit
- o   report and follow up on a performance audit

Introduction to AMS

Audit Management System

Course objectives

By the end of this course, participants will have a basic knowledge of what AMS is, why it is used and how to manage audits with AMS.

Content

- o   Introduction
- o   AMS – the tool
- o   Audits in AMS

Introduction to Assyst II

Course objectives

This course will enable participants to learn how to use ASSYST II for planning, documenting and reporting audits.

Content

o ASSYST II basics
o Standard audit programmes and subjects/ SoA transactions
o Audit programmes and audit dashboard
o Findings

o Workflows
o Clearing letters
o Reports
o ASSYST II for performance audits
o ASSYST II support

Excel for auditors
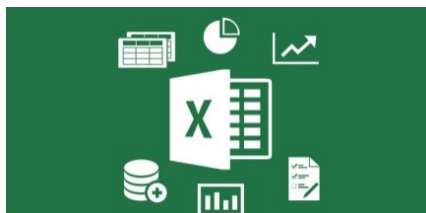
Content

(1) How to structure your Excel file and the sheets in it
(2) Importing a database into Excel
(3) Working with databases
(4) Important and useful formulas in a database
(5) Pivot tables, charts and graphs
(6) Other useful tips and tricks (shortcuts, date-related formulas – ageing, formatting aspects)

Objectives

o Use a more structured approach when creating and working with Excel files
o Learn basic solutions to make a database more user-friendly
o Improve your database analysis skills and increase your knowledge of Excel formulas
o Learn useful tips and tricks (e.g. keyboard shortcuts and ways of working with the available data)
o Be more familiar with pivot tables, charts and graphs

Fundamentals of accounting

Course objective

This course is compulsory only for new auditors who don't have this knowledge yet.
After the course, participants will have:

- o acquired a basic understanding of accounting principles and the key steps of the accounting chain
- o discovered financial statements (balance sheet, income statement and cash flow statement) in corporate sectors and will be able to draw key lessons from reading them
- o built the essential skills to utilise financial analytical tools to assess the financial viability of counterparts

Soft skills for auditors

Course objectives

By the end of this course, participants will understand the importance of interpersonal communication skills in generating better quality audit evidence and in presenting a professional and positive image of the ECA. They will be able to apply audit-related interview techniques when carrying out audit work, both in person and online.

Content

- o What is communication
- o Getting the message across
- o Sender/receiver mode and the 12 rules of effective communication
- o Displaced conflict
- o Thinking about your work preferences and how that affects your communication style
- o How to present yourself in a meeting, especially online
- o The audit interview: questions, managing meetings, documenting the results
- o One round each of trying out meeting techniques
- o Active listening and blocks to this
- o Red flag behaviour
- o Representational systems and filters

Chamber-specific training on policy-related issues
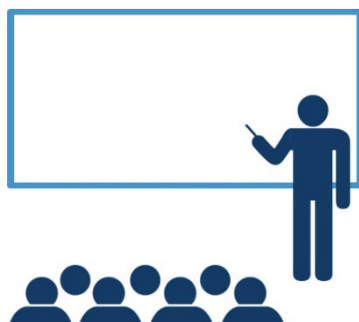
Chambers determine the form and content of the specific training provided to newcomers. Newcomers are also encouraged to attend policy-related training events organised by the professional training service.

IT Services, information security, security and safety, diversity and inclusion and anti-harassment policy at the ECA

Course objectives

By the end of this course, participants will:
- o   be able to identify the Directorate of Information, Workplace and Innovation's role and services
- o   have an overview of security at the ECA: information security, physical security and anti-harassment arrangements
- o   know what the ECA is doing in the area of diversity and inclusion at the workplace
- o   be acquainted with the roles and activities of the Staff Committee and COPEC

Public ethics

Course objectives

By the end of this course, participants will have discussed questions of moral standards and professional ethics that may arise in the course of their work, in particular in auditing. They will have acquired a frame of reference and decision-making tools.

Content

- o   Basics of ethics and integrity
- o   Dilemma situations
- o   General principles of good conduct ("golden rules")
- o   Conduct in working life
- o   Compliance and integrity policies
- o   Conflicts of interest
- o   The ECA's ethical policy

EU law

Course objectives

By the end of this course, participants will be familiar with the basic concepts of EU law. They will be able to apply this knowledge when performing their work for the ECA.

Content

- o   Special features of EU law (primacy and direct effect)
- o   Hierarchy of EU law sources
- o   General principles of the EU:
      conferral, sincere cooperation, subsidiary, proportionality, fundamental rights, equality and non-discrimination, transparency, data protection
- o   Most recurring legal questions arising in audit work
- o   The legal framework within which the ECA operates
- o   Finding EU law on the internet

EU budget and financial regulations


Course objectives

By the end of this course, participants will be familiar with the nature and content of the EU budget and how it is implemented. They will be able to apply this knowledge when carrying out audits.

Content

- o   Fundamental concepts and financial regulations
- o   Preparing for the budgetary year
- o   Implementation of the budget
- o   Characteristics of the main expenditure entered in the budget and an introduction to the NGEU instrument
- o   The end of the financial year/closure of the accounts, etc.
- o   Budgetary control and the discharge procedure

RECOMMENDED COURSES

The expenditure lifecycle
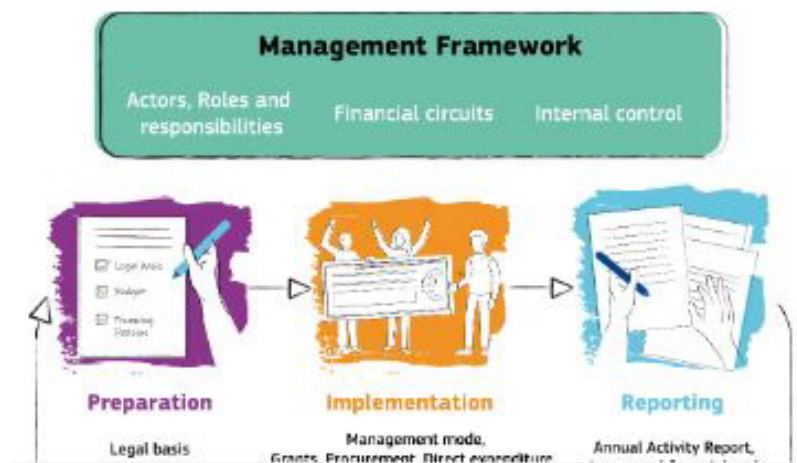
This course offers a comprehensive overview of financial management at the European Commission. It is a starting point which can lead on to more advanced courses, and it is a pre-requisite for specialised courses such as those on procurement, grants, ABAC and related workshops.

The course is available in different formats: classroom, online and a short e-learning version.

Content

- o Management framework: actors, roles and responsibilities, financial circuits and internal control
- o Preparation: legal basis, budget, financing decision and work programme
- o Implementation: the different ways of implementation, award decisions, commitments, payments, recoveries and de-commitments.
- o Reporting: annual activity report, audit and discharge

Transitions

Content

This course is aimed at people who are experiencing major personal or professional changes (first experience in a multicultural environment, in the public sector, change of country, etc.). To take full advantage of the training programme and coaching, participants are advised to follow it in the first few weeks after taking up their duties.

By the end of the course, newcomers will:
- o develop a better understanding of their immediate working context
- o adapt smoothly to their new professional and personal realities
- o share their experiences with other colleagues
- o establish networks across institutions
- o enhance their self-confidence and autonomy

All you need to know about the EU: principles and procedures

Content

The competences of the EU, as well as the way the institutions exercise them, are set out in the Treaties. By the end of this course, participants will have a global introduction to the basic values (human dignity, freedom, democracy, equality, rule of law, human rights) and principles (subsidiarity, proportionality, conferral of competences) underlying the functioning of the EU. The course will also tackle the different type of competences (shared, exclusive, etc.), the main decision-making processes, with a special focus on the ordinary legislative procedure, and the role of the institutions and bodies.

All you need to know about the EU: priorities and policies

Content

If you ask someone in the street about what the EU does, they may be able to give you a couple of examples: you will probably hear, among other things, about the euro, about migration and asylum, about Erasmus or about agriculture or competition policy.

When you work inside the institutions, though, you want to have a more global picture of what this one-of-a-kind organisation does. A good way for this is to start with the six priorities of the European Commission. This institution is the source of almost all legislative initiatives in the EU, and its priorities themselves are the subject of an elaboration and follow-up work with the other institutions and bodies and, especially, with the European Parliament and with the member states in the Council of Ministers and in the European Council.

8 dates of destiny in the building of Europe

Content

In this very short online session, the trainers will invite you to a journey through eight important dates in the history of the building of the EU. Starting from the creation of the Coal and Steel Community and the Schuman declaration (1950), they will lead you to the most recent events having shaped the EU.

# Teambuilding for ASPIRE colleagues

The aim of this event is to offer ASPIRE colleagues the possibility to get to know each other better, discover the ECA from a new angle, and to give valuable feedback to the ECA's Human Resources department on their integration at the ECA and on the ASPIRE programme.

YEAR 2 – CONSOLIDATION

COMPULSORY COURSES

Introduction to data science
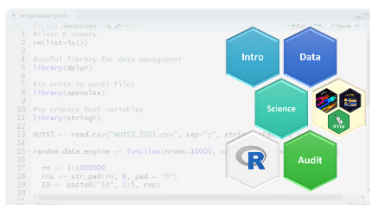
Course objectives

This course introduces auditors to data science. In addition to data science theory, this course will introduce trainees to statistical programming using the language R. By the end of the course participants should understand what data science is, what opportunities and challenges are associated with it, the basics of data preparation using R, and common data science methods such as correlation analysis.

Report-writing tools and techniques

Course objectives

By the end of this course, participants will have a good understanding of the characteristics of a well-written audit report, and be equipped with some tools to help them write better reports themselves.

Content

- o   Writing a report at the ECA
- o   Guidance and principles
- o   Audience
- o   Structure and the outline of a report (how to draft the various sections of a special report; observations, conclusions and recommendations; tips and tricks; useful tools)
- o   The language of reports (the challenges of writing in English; misused words; editing a text as a group).

How to illustrate audit reports

Recommended places to learn about
writing and illustrating audit reports

100 % ■ ECA

☐ Rest of the solar system
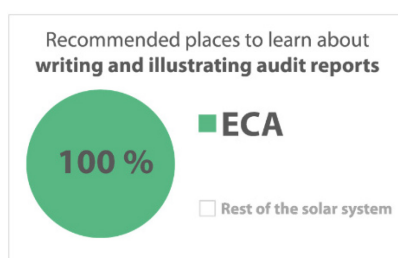
Course objectives

By the end of this course, participants will learn:
- o   why visualisation can help in reports (and in auditing more broadly)
- o   how to think and design illustrations for audit reports
- o   the ECA's constraints, resources and support

Content

- o   Introduction
- o   Why visualise
- o   How to visualise:
  - —   ECA's constraints and resources
  - —   illustrations + text = report
  - —   10 steps to design illustrations
  - —   exercises
  - —   tables and pictures

RECOMMENDED COURSES

Using surveys for ECA (performance) audits

Course objectives

This course provides auditors with useful background information relating to survey methodology, going through all the necessary steps of designing an audit survey, from the initial idea through to analysis. By the end of this course, participants should understand the different challenges and opportunities that exist, will have picked up some practical tips and will have a step-by-step view of how to design surveys.

Course participants will also receive a practical introduction to the EUSurvey tool.

Risk management and assessment

Course objectives

This course gives ECA auditors a general overview of risk management, enabling them to:

- o make risk analysis a meaningful part of task plans,
- o better assess the effectiveness and efficiency of auditees' risk management frameworks.

Content

- o Principles of risk management processes
- o Risk standards
- o Organisational governance related to risk management
- o Presentation of the European Commission's risk management system
- o The ECA's risk management policy (short overview)
- o Risk assessment in performance auditing

Fast and efficient reading

Course objectives

Participants will learn to increase their reading efficiency, use a range of tools for reading faster, develop a strategy to meet specific goals while reading, and use practical tips for better understanding and memorising.

At the end of the workshop, participants will have:

- o understood and experienced the principles of speed reading
- o identified the contexts in which to use it
- o acquired the means to improve their speed-reading performance on their own

Introduction to IT audit
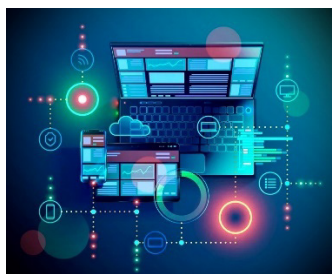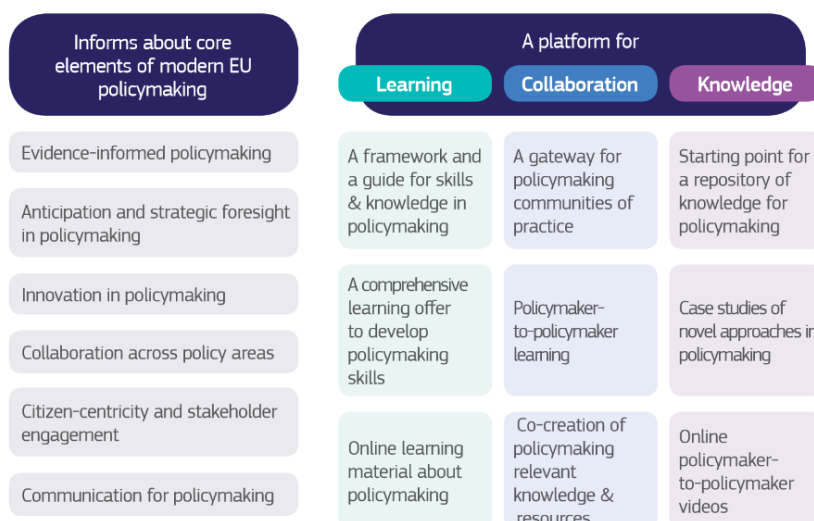

Course objectives

By the end of the course participants should be able to:
- o understand the objectives of IT audit
- o understand the objectives of auditing IT systems in the public sector
- o have a basic understanding of international IT auditing standards, IT control frameworks, guidelines and best practices
- o understand the process of conducting an IT audit at the ECA and how the DATA team can help
- o identify main risks associated with the key IT areas and assess the impact on audit objectives

EU policymaking hub

The EU Policymaking Hub is a professional development programme for policymaking in the European Commission. It offers a platform for policymakers to learn, collaborate and share knowledge in EU policymaking. It offers more than 50 policy relevant topics bringing together relevant information, reading materials, learning offer, and contact persons across the Commission for each topic.

Informs about core elements of modern EU policymaking	A platform for		
	Learning	Collaboration	Knowledge
Evidence-informed policymaking	A framework and a guide for skills & knowledge in policymaking	A gateway for policymaking communities of practice	Starting point for a repository of knowledge for policymaking
Anticipation and strategic foresight in policymaking			
Innovation in policymaking	A comprehensive learning offer to develop policymaking skills	Policymaker-to-policymaker learning	Case studies of novel approaches in policymaking
Collaboration across policy areas			
Citizen-centricity and stakeholder engagement	Online learning material about policymaking	Co-creation of policymaking relevant knowledge & resources	Online policymaker-to-policymaker videos
Communication for policymaking			

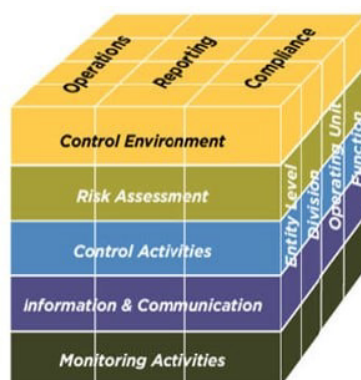## Visit to Robert Schuman's house in Luxembourg

As it is necessary for younger staff members to know how the European Communities were founded, Professional Training offers them a visit to the house where Robert Schuman was born.

YEAR 3 – EXPANSION

RECOMMENDED COURSES

The Internal Control Framework – the ECA's perspective

Course objectives

By the end of this course participants will get acquainted with:
- o   the definition of internal control
- o   the COSO and the ECA's internal control framework
- o   the perspective of the IAS

Course description

Internal control is a process which provides reasonable assurance regarding the achievement of objectives relating to operations, reporting and compliance. This training course presents the ECA's internal control framework: its principles and main actors, and why we all have a role to play.

# Evaluation and its use at the Commission

Course objectives

By the end of this course, participants will have an understanding of the key concepts of evaluation and how they are applied in the Commission.

Prerequisite/previous training needed: it is strongly recommended that participants attend the half-day course on Better Regulation beforehand.

Content

The course will focus on the key concepts relating to evaluation in the Commission: what it is, why it is used, who the main actors are, and how the results are used in the Commission's policy-making process.

Advanced data science and analytics
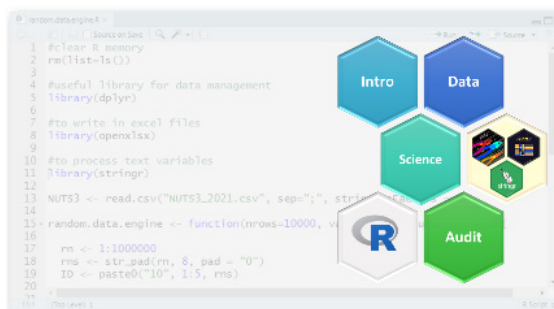
Building on the "Introduction to data science for auditors" course, this course will introduce participants to predictive analytics (statistical modelling), data visualisation, including data storytelling, and simple cartography. They will also get to know some of the most commonly used functions and R packages.

University diploma: Public finance

Once a year, the ECA offers a postgraduate university programme for auditors, organised in cooperation with the University of Lorraine (Metz-Nancy). This programme gives auditors an opportunity to enrich their knowledge and enhance their professional status with an internationally recognised postgraduate degree.

The programme brings together professors from universities all over Europe as well as internal trainers from the ECA. The courses are based on a combination of theory and practice and give the participants a broad understanding of public finance and administration in general.

The programme itself consists of four modules and gives the participants the opportunity to obtain two degrees:

(a) A **postgraduate university diploma (diplôme universitaire)**, requiring completion of the above four modules including assignments;

(b) A **master's degree in public administration**, requiring completion of the postgraduate university diploma and fulfilment of three additional criteria: (i) three years of professional experience recognised by a panel of experts; (ii) successful completion of a thesis and defence of the thesis; (iii) successful completion of a viva voce examination ('grand oral').

The courses take place at the ECA. They are taught partially in English and partially in French, and participants have the option of drafting their assignments in either French or English.

Applicants should have:

o at least **two years** of audit experience by the start of the programme;

o sufficient **understanding of both English and French** to be able to follow classes in both languages;

o sufficient **knowledge of English or French** to be able to produce academic assignments in one of these two languages.

A maximum of **12** auditors can enrol in this programme. Participants will be selected by the University of Lorraine.