

# **Audit Training of Trainers**





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The CFRR team wishes to thank participating trainers, institutions and Professional Accountancy Organizations (PAOs) for their participation and contributions during the October 17-18, 2016 Audit Training of Trainers Workshop in Vienna when this exercise was piloted (listed below in order of country):

- Institute of Authorized Charted Auditors of Albania (IEKA)
- Association of Accountants and Auditors of Republika Srpska (AAARS)
- Union of Accountants, Auditors and Financial Workers of Federation of Bosnia and Herzegovina (SRRF-FBH)
- Auditors Chamber in the Federation of Bosnia and Herzegovina
- Institute of Certified Public Accountants of Bulgaria
- Croatian Audit Chamber
- Estonian Auditors' Association
- Society of Certified Accountants and Auditors of Kosovo (SCAAK)
- Institute of Certified Auditors of the Republic of Macedonia (ICARM)
- Council for Advancement and Oversight of the Audit (CAOA)
- Institute of Certified Accountants of Montenegro (ICAM)
- Philippines Board of Accountancy
- Chamber of Financial Auditors of Romania (CAFR)
- Chamber of Authorized Auditors of Serbia (CAA)
- Serbian Association of Accountants and Auditors (SAAA)





#### Introduction

#### Objective

The objective of the group challenge is to enhance the soft skills development of participating trainers and to improve their presentation skills and techniques. Engaging the participation of learners as presenters provides an opportunity to involve participants in a "learning by doing" approach and empowers them to apply their knowledge by simulating a real-life scenario.

#### **Approach and Format**

Two sessions are planned, each of 90 minutes' duration, to be delivered on two consecutive days of the workshop:

#### **Day 1: Preparatory session**

Participants are divided into five groups to work on a ten-minute presentation on any topic related to auditing. 90 minutes are allowed for participants to prepare their group presentations on Day 1 of the workshop.

Participants can use various presentation methods (e.g. role play, discussions, single person presentation) and use various technologies (video, power point) or equipment (flipcharts, writing board).

The following equipment is made available to participants for use:

- Flipcharts / writing boards;
- Photo camera;
- Video camera;
- Computers with internet access (one per group);
- Separate section or room for privacy.

On Day 2, a panel of judges will select a winning team and presentation, based on the following criteria:

- Presentation skills,
- Engaging the interest of the audience, and
- Innovativeness of the presentation.

The winning team is awarded the certificate for the "Most Inspiring Audit Trainer".





#### Day 2: Participants' presentations

This session is also 90 minutes in duration. Participants are asked to submit their presentations and other materials to the moderator before the session starts.

A short recap is provided by the workshop facilitator, who determines the judging criteria. The panel of judges is then introduced. The judges are three external facilitators with knowledge in auditing and experience as trainers.

Participants are invited to deliver their presentations in a random order. Each team is allowed 10 minutes for the presentation. After this, 10 minutes is allowed for participants to ask any follow up questions regarding the presentation and for the panel of judges to provide teams with feedback on their presentations.

Following the team presentations and feedback, the judges are allowed 15 minutes to deliberate privately and decide on the winning team.

While the judges are deliberating, the moderator has the option to invite participants to vote anonymously on their favorite presentation. They can vote for any group except their own. The results are then compared with the judges' decision. Once the judges have made their decision they announce the winning team, provide a brief explanation regarding how they reached their decision, and award the Certificate for "Most Inspiring Audit Trainer".



This activity was first delivered as part of the Audit ToT workshop on October 17-18, 2016, in Vienna and you can see the recording of the group challenge at the program's homepage: <a href="http://go.worldbank.org/D6CT7QUHM0">http://go.worldbank.org/D6CT7QUHM0</a>.





#### **Expected outcomes**

- By engaging in the group challenge through a practical approach for soft skills development, participating trainers will enhance their presentation skills and techniques.
- Participating trainers will improve their presentation methods and their knowledge of technology and equipment as well as their ability to combine these resources within a simulated live audience environment.



