

GAO

INTERNATIONAL AUDITOR FELLOWSHIP PROGRAM

Strengthening Accountability, Transparency, and Governance





INSTRUCTORS & MENTORS

Experienced GAO staff serve as instructors and mentors. Their multidisciplinary expertise—for example, as analysts, auditors, lawyers, economists, information technology specialists, and investigators—provides a rich professional resource for fellows during the program.

RESULTS

A key element of the program is the expectation that participants will transfer the knowledge and skills gained through the program to their home SAIs. As a result of participating in GAO's program, SAIs have:

- implemented audit and internal control standards and policy guidance,
- developed training and professional development strategies,
- established performance auditing units,
- developed or updated strategic plans,
- made ongoing contributions to professional networks, and
- adapted and implemented audit methodologies and analytical tools.

As former fellows assume roles of increased responsibility within their SAIs and governments, they become partners in a worldwide network committed to fostering professional standards and accountability. The fellows also represent a valuable resource to GAO as its work reflects the challenges posed by increasing global interdependence and to donors as they aim to strengthen and rely on country systems.



ADMISSION CRITERIA

- Middle- to senior-level officers positioned in their SAs to transfer learning
- Proven English proficiency based on TOEFL test scores
- Nomination by head of SA

ELEMENTS

Fellows participate in an intensive, multifaceted learning program that includes the following:

- Classroom instruction, observation of key management meetings, intergovernmental experience, and development of strategies to implement change in SAs
- Dialogues with international financial institutions; federal, state, and local government officials; congressional committee staff; inspectors general; and internal auditors
- A global forum for sharing experiences and best practices in auditing
- Mentoring and post-program follow-up



FUNDING

There is no tuition for the program. Participating SAs are responsible for securing the required funding for travel and living expenses. Funding assistance may be available from the United Nations Development Program, the World Bank, regional development banks, national development assistance agencies, and national governments.





KNOWLEDGE AND CULTURAL EXCHANGE

GAO and the international auditor fellows mutually benefit from cultural exchanges during the program. GAO features the fellows during its Diversity Month programs at a special Cross Cultural Day. The program also includes social activities held outside the professional workday, which help the fellows feel welcome and become familiar with Washington, D.C., and its surroundings.

A comprehensive and rigorous curriculum for government auditors that includes:

- Professional standards
- Performance auditing
- Internal controls
- Data analysis and reliability
- Evidence and documentation fundamentals
- Fraud awareness
- Critical thinking
- Report writing
- Knowledge transfer
- Leadership development

GOVERNMENT ACCOUNTABILITY OFFICE BUILDING



UNITED STATES GOVERNMENT ACCOUNTABILITY OFFICE (GAO)

GAO is an independent, nonpartisan professional services agency in the legislative branch of the United States (U.S.) federal government. GAO exists to support the U.S. Congress in meeting its constitutional responsibilities and to help improve the performance and ensure the accountability of the federal government for the benefit of the American people. GAO serves the public interest by providing Congress with timely information that is objective, fact-based, nonpartisan, nonideological, balanced, and fair.



U.S. Government Accountability Office
441 G Street, NW, Room 7814
Washington, DC 20548, USA
Telephone: (202) 512-4707