



**Office of Public Accountability
Standard Operating Procedures**

Training Report and Continuing Professional Education Monitoring

Purpose:

To create a step-by-step process for submitting training reports in a timely manner and the monitoring of Continuing Professional Education (CPE) credits for staff.

Responsible Person(s):

Public Auditor (PA)
Administrative Officer (Admin Officer)
Assigned Auditor

Training Report

It is the Office of Public Accountability's (OPA) policy that all staff who attend a work-related training is required to (1) submit a training report and (2) provide a briefing during a scheduled staff meeting or lessons learned meeting. For purposes of this policy, the term "training" is synonymous to training, conference, workshop, working group, peer review, symposium, forum, off-island event that is work-related, or others determined by OPA management.

Deadline and Submission

The training report shall be submitted electronically (via email) to the PA and the Admin Officer or Assigned Auditor no later than 15 working days after conclusion of the training (if occurred on island). For example, if the training ended on Thursday, July 19, 2012, the training report would be due Friday, August 10, 2012, because it takes into account the holiday that occurred on Friday, July 20, 2012. If July 20, 2012 was not a holiday, the training report would have been due on Thursday, August 14, 2012. See calendar illustration below.

| JULY 2012 | | | | | | |
|-----------|-----|-----|-----|-------------------------------|-----|-----|
| SUN | MON | TUE | WED | THU | FRI | SAT |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 End Training Holiday | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | 31 | | | | |
| | 1 | 2 | 3 | 4 | 5 | |
| | 6 | 7 | | | | |

| AUGUST 2012 | | | | | | |
|-------------|-----|-----|-----|-----|------------------|-----|
| SUN | MON | TUE | WED | THU | FRI | SAT |
| | | | 1 | 2 | 3 | 4 |
| | | | 8 | 9 | 10 | |
| 5 | 6 | 7 | 8 | 9 | 10 DUE | 11 |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 26 | 27 | 28 | 29 | 30 | 31 | |

In the event the training was off-island and the staff member was on pre-authorized personal leave immediately following the conclusion of the training, the training report shall be submitted via email to the same parties no later than 15 working days upon return to the office.

In addition to the electronic submission, which will provide a time stamp of the actual submission date and time, staff are also required to submit a hard copy of the training report package to the Admin Officer or assigned Auditor on the same day as the electronic submission. The Admin Officer shall file the submitted hard copy in the employee's training folder.

Management recognizes that there are circumstances that will require an extension to the due date for training report submission. Circumstances may include, but are not limited to if the employee is hospitalized or has to care for an immediate family member due to a medical condition or illness.

In addition, the PA or her designee may approve an extension to the due date upon consideration of other extenuating circumstances on a case by case basis. Such approval shall be obtained in writing (email, memorandum, etc.).

Training Report

At a minimum, the training report package shall include:

1. A printed copy of updated CPE hours summary for the calendar year.
2. A printed copy of the training report.
3. A printed copy of training certificate, which should include:
 - a) The title of the training;
 - b) The number of CPE hours;
 - c) The date(s) of training; and
 - d) Instructor's or Authorized Official's signature.
4. Once the manual training report package is received, the Admin Officer or assigned Staff shall review it for completeness and file it in the respective employees' folder located in the copier supply room, in the designated filing drawer.

Training Report Length

- The number of pages for the training report is dependent on the length of the training. The general rule is at a minimum, one page, single-spaced for every day or eight hours of CPE of training.
- For training sessions four hours or less, a training report is not required unless specified by management.
- On occasions where training may be half-day for a period of three days for instance, staff is held accountable for submitting a report with a minimum length of 1 ½ pages, which is equivalent to one half-page for each half-day.

Report Contents

The following are guidelines on what should be included within the report, at the minimum.

1. Training Sponsor (Graduate School, AGA, GSPCA, DOI-OIG, etc.)
2. Location
3. Duration (# of days, hours, etc.)
4. Summary of key concepts learned
5. Training usefulness and benefits
6. Feedback- What did you think of the training? Would you recommend the training in the future? Who should attend similar or the same training in the future?

Penalty for Late Submission

Training is a privilege, not a right. Therefore, all employees are expected to submit their training reports on or before the deadlines. Effective, October 1, 2016, as a consequence of late submissions, a late fee of one dollar (\$1) per week day, inclusive of holidays, shall be owed to the OPA Christmas Party Fund, shall be provided to the Treasurer, and subject to audit. The receivable shall begin to accumulate on the work day immediately following the report due date and every work day thereafter until the day the report is submitted. For example, if the training report was due on Friday, November 18, 2016 and was submitted on Friday, November 25, 2016, the receivable would be \$5, which includes Thanksgiving Day (Thursday, November 24, 2016).

In addition, the AO is to send an email to the PA and copy the staff and the staff's respective Supervisor indicating that the staff is past due on their training report.

Non-compliance

Continued non compliance may result in further sanctions, which shall be imposed by the PA and management.

CPE Monitoring

Auditors performing work in accordance with Government Auditing Standards (Yellow Book) are required to complete, every two years, a minimum of 80 CPEs, which is inclusive of at least 24 hours of CPE directly related to government auditing and the government environment. Additionally, a minimum of 24 CPEs shall be obtained in any one year of the two year period. It is imperative that the OPA staff attain at the minimum the number of required CPEs on an annual basis. In order to ensure that staff meet the CPE requirements, at least one staff member (either the Admin Officer or an assigned Auditor), will be assigned to monitor the staff's CPEs. CPE monitoring occurs after the staff submits their training report package. This includes the maintenance of the training reports folders and ensuring the staff's CPE Summary Sheet on the server matches the contents of the folder.

Procedures for Follow-up Emails Regarding Training Reports, Deadlines, and Delinquencies:

1. The Admin Officer or Assigned Auditor shall send out emails regarding training report deadlines and delinquencies. Reminder emails pertaining to upcoming deadlines on

submission of training reports should be sent three days prior to deadline date to ensure that staff is given adequate notice.

2. An email pertaining to delinquency will be sent to the staff informing them of the penalty. A copy of the email pertaining to the delinquency will be forwarded to the PA and assigned Supervisor.
3. A summary report detailing training report submission deadlines and any related delinquencies shall be maintained by the Admin Officer or Assigned Auditor and submitted to the Public Auditor and management for consideration of upcoming trainings. Said reports should be provided to the PA and management on a quarterly basis (March, June, September, and December) at the minimum, and as often as requested.

Procedures for Accessing and Updating Summary of CPE Hours:

1. Access the Administrative folder on Server: Computer→Admin (G:)→ Training → CPE Summary →2016 CPEs.
2. Staff is required to update their respective CPE Summary sheet.
 - a. Within the CPE Summary spreadsheet, select appropriate employee tab.
 - b. Update all pertinent fields (i.e. calendar year, sponsor, course(s), etc.).
 - c. Note: This information is typically found on the training certificate, training manuals/handouts, or training agenda.
3. Verify if total CPE and Non-CPE hours are properly summed and formulated.

| Calendar Year | Sponsor | Course(s) | Instructor(s) | Date | Location | CPE Hours | Ethics Hours | Non-CPE Hours | Certificate | Trip/ Training Report | Agreed |
|--------------------------------|---------|-----------|---------------|------|----------|-----------|--------------|---------------|-------------|-----------------------|--------|
| 2013 Total CPE & Non-CPE Hours | | | | | | 0 | 0 | 0 | | | |

Rodalyn Gerardo
 Prepared By:
 Rodalyn Gerardo, Audit Supervisor

Doris Flores Brooks
 Approved by:
 Doris Flores Brooks, Public Auditor