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**International Auditor Fellowship Program**

U.S. GOVERNMENT  
ACCOUNTABILITY OFFICE



# International Auditor Fellowship Program

STRENGTHENING ACCOUNTABILITY, TRANSPARENCY, AND GOVERNANCE



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## Program Guide



OVERVIEW  
& OBJECTIVES



PROGRAM  
STRUCTURE



CRITERIA,  
PROGRAM COST  
& RESULTS

# Program Overview

Accountability and transparency are key to advancing good governance, and Supreme Audit Institutions (SAI) play a critical role in improving government performance.



The U.S. Government Accountability Office's (GAO) annual International Auditor Fellowship Program is a **several month intensive study course** designed to strengthen the ability of SAIs to fulfill their missions and enhance accountability and governance worldwide.



**Initiated in 1979**, GAO created this program in response to increased federal government expenditures abroad and the related need to strengthen accountability over these funds.



**Over 640 middle- to senior-level officials from the SAIs of more than 109 countries** have graduated from the program. Many of them have since become Auditors General, Deputy Auditors General, or Government Ministers.



## Objectives

The program has a demonstrated track record in achieving its objectives to:

- 1 Enhance the participants' skills to strengthen the institutional capacity of SAIs.
- 2 Sustain professional competencies and skills through continuous learning and knowledge sharing.
- 3 Strengthen professional networks to promote institutional relationships among SAIs, donors, and other partners in the accountability community.





## Program Structure



Classroom instruction, observation of key management meetings, intergovernmental experience, and development of strategies to implement change in SAIs



Dialogues with international financial institutions; federal, state, and local government officials; inspectors general; and internal auditors



A global forum for sharing experiences and best practices in auditing



Mentoring and post-program follow-up

## Key Topics

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

## Instructors & Mentors

Fellows have access to experienced mentors and instructors from GAO. The multidisciplinary expertise of GAO's staff — for example, as **analysts, auditors, lawyers, economists, information technology specialists, and investigators** — provides a rich professional resource for fellows during the program.

## Cultural Exchange

GAO and the 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.



# Admission Criteria

- Nomination by head of SAI
- Middle- to senior-level officials positioned in their SAIs to transfer learning
- Strategy paper topic approved by SAI leadership
- Proven English proficiency based on TOEFL test scores

## Funding

There is no tuition for the program. Participating SAIs 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.



## 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.

