
**INTERNATIONAL TRAINING
PROGRAM OF BAI**

BOARD
OF AUDIT
AND
INSPECTION

REPUBLIC OF KOREA

GREETINGS

With the aim of bringing co-prosperity and sustainable development to the international audit community, each government should take firm root in earning the public trust by upholding a high level of transparency and integrity. In order for this to be possible, it is vital to have a well-functioning supreme audit institution, for which an adequate audit system and audit capacity are prerequisites.

In 1995, the Board of Audit and Inspection (BAI) established the Audit and Inspection Training Institute (AITI) as its training agency. As the supreme training institute for public audit, the AITI promotes the betterment of the national audit system of Korea by fostering competent auditors. As a responsible player of the international audit community, it puts forth ceaseless efforts to assist peer supreme audit institutions with developing their national audit system and strengthening their audit capacities.

As part of these efforts, the BAI established a division in the AITI designated for international training programs in 2005. Since then, the AITI has been developing training programs for international participants in cooperation with the Korea International Cooperation Agency, and has been continuously upgrading the curriculum and its contents. As of 2019, 493 public auditors of 66 countries have participated in the international training programs, and the AITI is currently working to expand its horizons by increasing the number of training programs as well as the number of beneficiaries.

Your interest and participation in these programs will be greatly appreciated. Thank you.



The 24th Chairman

CHOE Jae-hyeong

Candidate for UN Board of Auditors
2020-2026

ABOUT THE AUDIT AND INSPECTION TRAINING INSTITUTE (AITI)

The Audit and Inspection Training Institute (AITI), the training arm of the Board of Audit and Inspection (BAI), stands to deliver the international training programs of the BAI.

HISTORY

Since the establishment of the AITI in 1995, it has been offering an average of 26 online courses and 40 offline courses annually to some 230,000 public auditors, including those of the BAI and internal audit units of government agencies. Since 2005, the AITI has also provided training opportunities to the public auditors of foreign countries (i.e. 493 auditors from 66 countries).

It is currently composed of three divisions (including the International Training Division) and the Faculty's Department.

CORE VALUE AND VISION

To establish good governance in public audit for sustainable development



Fairness and reliability of the national accounting system



Abilities in problem-solving as Korea's supreme audit institution



Transparency and integrity of the public sector



To nurture highly qualified professionals in public audit

The AITI is committed to establishing good governance in public audit for sustainable development around the globe by fostering competent public auditors at home and abroad. To this end, the AITI places high priority toward enhancing the fairness and reliability of the national accounting system, cultivating problem-solving skills as Korea's supreme audit institution, and securing the transparency and integrity of the public sector.

"The Audit and Inspection Training Institute is the optimum choice for your respected country's public auditors to experience various audit cases and to enhance their level of professionalism."

The AITI puts forth great efforts to develop the best possible international training programs to secure transparency in the public accounting system and the public sector. It also promotes exchange and cooperation among trainees."

KIM Myung-woon
President
Audit and Inspection Training Institute

INTERNATIONAL TRAINING PROGRAMS OF AITI

OVERVIEW

Sponsored by the KOICA (Korea International Cooperation Agency) and the World Bank, the AITI provided three international training programs for 57 public auditors from 10 countries in 2019.

SPONSOR	COURSE NAME	DURATION	NO. OF TRAINEES/ COUNTRIES
	 On-Demand Training Course	2-3 WEEKS /YEAR (2019-2021)	UP TO 15 PEOPLE (from a single country)
KOICA Regular course	 BAI-Model Training Course	2-3 WEEKS /YEAR (2019-2021)	UP TO 20 PEOPLE
World Bank Specialized course	 Audit Capacity Building program	10 DAYS (2019)	UP TO 20 PEOPLE (from a single country)

CURRICULUM

The AITI introduces Korea's audit system as well as audit methodologies established by the BAI to help trainees develop their audit systems and strengthen their audit capacities. The curriculum is organized into four modules with the aim of promoting cooperation between the BAI and the auditors from various countries.

Module I	Introduction to the Audit System of Korea
Module II	Audit Activities and Methodologies of the BAI
Module III	Country Report and Action Plan
Module IV	Understanding Korean Culture

Industrial and cultural excursions are included in the curriculum to allow trainees to take part in a variety of activities in Korea.



INTERNATIONAL TRAINING PROGRAMS OF AITI

PROGRAM DETAILS

ON-DEMAND TRAINING COURSE (KOICA)

The AITI provides courses in three-year durations, customized to meet the needs of the prospective trainees of the countries selected by the KOICA. Each course runs for two to three weeks around September every year. Until now, auditors from Haiti (2015-2017), Indonesia (2016-2018), and Vietnam (2019) have visited Seoul to participate in AITI's training programs.

BAI-MODEL TRAINING COURSE (KOICA)

The AITI developed this course to help trainees enhance their practical audit capacity through introducing Korea's audit system, BAI's unique audit methodologies (such as IT-based audit), and anti-corruption activities. The course is provided for up to 20 auditors from various countries selected by the KOICA around October every year.

REGION	PARTICIPATING COUNTRIES (SINCE 2015)
ASIA- PACIFIC (12)	Afghanistan (2015-2019), Bhutan (2016-2018), Indonesia (2015, 2019), Jordan (2015), Laos (2016-2018), Mongolia (2016, 2019), Myanmar (2019), Solomon Islands (2015), Sri Lanka (2016-2019), Thailand (2015), Uzbekistan (2015-2018), Vietnam (2016-2018)
AFRICA (7)	Burundi (2015), DR Congo (2015-2019), Ghana (2017-2018), Kenya (2015), Mozambique (2019), Nigeria (2015), Rwanda (2016-2018)
AMERICA (5)	Colombia (2017-2018), Guatemala (2016-2018), Haiti (2019), Panama (2015), Saint Vincent and the Grenadines (2016-2018)
EUROPE (2)	Georgia (2015), Moldova (2016)

If you are interested in participating in these programs, please contact the KOICA regional office in your country.

AUDIT CAPACITY BUILDING PROGRAM (WORLD BANK)

In 2019, the AITI created an audit capacity building program in cooperation with the World Bank. In March, 21 auditors from the supreme audit institution of Iraq visited Seoul for ten days to participate in the following three courses: *Characteristics of the Audit System of Korea and Audit Cases*, *E-Audit Management System*, and *How to Make Your Case Prosecutable*.

This program is to be created upon request, and courses are designed according to the requests of the prospective trainees.

AITI'S MASTER PLAN FOR A LADDER OF DEVELOPMENT

MASTER PLAN

The BAI and AITI are dedicated to building a development ladder for the co-prosperity of the international audit community.

The AITI will expand its existing international training programs to create more knowledge-sharing platforms, as it is AITI's sincere desire to contribute toward strengthening the audit capacities of peer supreme audit institutions. All of AITI's resources are for the participating supreme audit institutions to establish good governance in public audit and to lay a solid foundation for the sustainable development of their respective public audit systems.



ACTION PLAN

MORE PROGRAMS		The number of the KOICA-sponsored programs will be expanded gradually to four by 2020, six by 2021, and seven by 2022.						
MORE COUNTRIES		In an effort to provide more training opportunities to more auditors, the KOICA-sponsored On-Demand Training Course and the BAI-Model Training Course will be expanded to include the countries of the Pacific, Latin America, the Caribbean, and Africa, in addition to the Asian countries, which will continue to receive the same level of participation opportunities.						
DIVERSE CHANNELS OF PARTICIPATION		Solidifying the current partnership with the World Bank and exploring further partnerships with other donor organizations, the AITI plans to diversify the channels that auditors can apply through to participate in the programs of BAI and AITI.						
DIVERSIFIED CURRICULUM		<p>The AITI divides the training curriculum into 3 categories: introduction to audit, type of audit, and specific areas of audit.</p> <table border="1"> <thead> <tr> <th>INTRODUCTION TO AUDIT</th> <th>TYPE OF AUDIT</th> <th>SPECIFIC AREAS OF AUDIT</th> </tr> </thead> <tbody> <tr> <td> <ul style="list-style-type: none"> • Korea's audit system • Internal audit system of Korea • Prevention of corruption in the public sector • Public administration system of Korea • BAI's role in the process of economic growth </td> <td> <ul style="list-style-type: none"> • Financial audit • Management audit • Thematic audit • Performance audit </td> <td> Finance, tax, energy, SOC, education, disaster, facility, welfare, environment, public agencies, human resource management, civil petition, etc. </td> </tr> </tbody> </table>	INTRODUCTION TO AUDIT	TYPE OF AUDIT	SPECIFIC AREAS OF AUDIT	<ul style="list-style-type: none"> • Korea's audit system • Internal audit system of Korea • Prevention of corruption in the public sector • Public administration system of Korea • BAI's role in the process of economic growth 	<ul style="list-style-type: none"> • Financial audit • Management audit • Thematic audit • Performance audit 	Finance, tax, energy, SOC, education, disaster, facility, welfare, environment, public agencies, human resource management, civil petition, etc.
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FOR MORE INFORMATION

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