

**Senate Finance and Public Administration Legislation Committee**  
**ANSWERS TO QUESTIONS ON NOTICE**  
**BUDGET ESTIMATES 2012-13**

Prime Minister and Cabinet Portfolio

**Department/Agency: Australian National Audit Office**

**Outcome/Program:**

**Topic:** Education Expenses

**Senator:** Ryan

**Question reference number:** 98

**Type of question:** Written

**Date set by the committee for the return of answer:** 12 July 2013

**Number of pages:** 1 (18 including Attachment)

**Question:**

1. What is the department/agency's guidelines on study?
2. For this financial year to date, detail all education expenses (i.e. in house courses and tertiary studies) for each portfolio agency department and agency. Include what type of course, the total cost, cost per participant, how many participants and the amount of study granted to each participant (provide a breakdown for each employment classification). Also include the reason for the study and how it is beneficial for the department/agency.

**Answer:**

1. A copy of the ANAO's Studies Assistance Policy is attached.
2. For the financial year to date:
  - **Type of Courses/Study** – General (soft skills); Technical; Leadership and Personal Development; Project Management; IT; Professional Associations (ICAA/CPA) and Tertiary Studies.
  - **Total Spend** - \$732,895
  - **Cost per participant** - \$2,088
  - **Employment Classifications** – APS 1 to SES Band 3.
  - **No. of participants** - 351
  - **Study leave granted** – an average of 41.6 hours per participant
  - **Reason/benefits of study** – The ANAO delivers a blended solution of technical and general training to its staff annually. Professional qualifications and tertiary education are also encouraged and supported. The objective of the program is to continuously develop individual skill levels, assist with the attraction and retention of quality staff, enhance the quality of our audit product and to strengthen and sustain our in-house capability. The curriculum is developed through extensive consultation with stakeholders and staff.



## **ANAO Studies Assistance Policy & Guidelines**

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The Australian National Audit Office (ANAO) Studies Assistance Policy is aligned to our business objectives to be recognised as a learning institution and employer of choice, employing high performing staff who deliver quality audit and support services.

The Australian National Audit Office is committed to providing a work environment that strengthens the skill level and capabilities of staff, by facilitating access to professional and personal development through a structured and supported studies assistance program.

This document sets out the conditions applying to ANAO staff undertaking an approved course of external study at an educational institution such as a university, professional association, technical/TAFE college or a registered training organisation providing accredited qualifications. It includes policy parameters, procedural requirements, guidance for applicants, supervisors, delegates and an application form.

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# ANAO Studies Assistance Policy & Guidelines

## April 2012

## 1. APPROVAL AS A STUDENT

### 1.1 'Approved student' Status

The first step in the studies assistance process is for a staff member to be granted 'approved student' status. As an 'approved student' the staff member:

- Is eligible for financial assistance as set out in clause 4 of this policy;
- Is eligible for up to 5 hours paid study leave per week to attend tuition held during normal working hours (8.30am – 5.00pm Monday – Friday);
- Is eligible for up to 3 days per semester for study and exam leave during normal working hours (8.30am – 5.00pm Monday – Friday);
- Can apply to utilise annual leave credits, flex-time, time off in lieu (TOIL) or leave without pay (LWOP) to attend any tutorials/lectures etc. held during normal working hours exceeding the above limits, subject to approval by the delegate; and
- Is provided with compensation cover under the *Safety, Rehabilitation and Compensation Act 1988 (SRC Act)*.

## 2. ELIGIBILITY CRITERIA

### 2.1 Eligibility Requirements

To qualify for 'approved student' status, ANAO employees will need to satisfy the following criteria:

- **Employment Status** – applicants need to be ongoing ANAO employees;
- **New Recruits** – people seeking employment in the ANAO from elsewhere, who are already undertaking an appropriate course of study, can have their eligibility for assistance under this policy considered as part of the recruitment process, taking into account the potential benefits to the ANAO and the development needs of the individual;
- **Study Program** – the course of study should be relevant to the business and operational requirements of the ANAO or the broader APS and must be with an accredited tertiary or professional institution;
- **Career and professional development needs** – the potential to contribute to the ANAO at a higher level and aid individual career progression will be a determining factor, as will any special needs under the ANAO's Workplace

Diversity Plan.

- **Eligible academic programs** – range from formal professional qualifications (Tier 1), through to accredited tertiary education (Tier 2), to programs that are not a priority to the ANAO, but have broader APS relevance (Tier 3). More detailed criteria is at Section 3;
- **Course completion within a reasonable timeframe** – the number of units/modules to be undertaken each semester or academic year should be sufficient to ensure completion of the total study program within a reasonable timeframe, while balancing the operational requirements of the applicant’s position within the ANAO; and
- **Applicant’s work performance** – applicants will need to be continuing to perform satisfactorily as determined by their current assessment rating under the ANAO *Performance Assessment Scheme*.

### 3. STUDY PROGRAM CATEGORIES

#### 3.1 Studies Assistance Categories

The course of study must be of relevance to the work of the ANAO or broader APS, which in turn determines the level of financial and other support that will be offered by the ANAO to an ‘approved student’. The program categories are graded in the following way:

**Tier 1** - formal professional qualifications – these study programs are essential to the business needs of the ANAO and are directly relevant to the individual’s work. These include, but are not limited to CA, CPA, & CISA.

**Tier 2** – accredited tertiary education, which have a high degree of relevance to the ANAO and a priority to the development of internal capabilities; and

**Tier 3** – these are study programs which are not a priority to the ANAO, but have broader APS relevance.

### 4. STUDIES ASSISTANCE – LEVEL OF SUPPORT

#### 4.1 Tier One – Professional Qualifications – Essential to the ANAO’s Business Needs

Students approved under this category will be eligible for:

- **Financial Support** – up front payment or reimbursement of 100% of all compulsory fees and course material, excluding textbooks. The ANAO will normally only approve study assistance for one of CA, CPA or CISA programs,

but not a combination, unless approved by the relevant Group Executive Director.

- Study/Exam leave – up to three (3) days per module paid leave to study for and attend compulsory examinations during normal working hours. If approved for two modules, study/exam leave is limited to three (3) days in total per semester. No tuition leave applies to Tier 1 students.
- With approval by the relevant manager, in addition to the approved three (3) days paid study/exam leave, staff may utilise flex-time, TOIL, annual leave or LWOP to attend additional tuition, compulsory residential, summer school or seminars requiring attendance during normal working hours.
- The ANAO will only pay in advance for one module per semester for CA, CPA and CISA. If an additional module is being studied, this will be reimbursed on successful completion of the module.

#### **4.2 Tier Two – Accredited Tertiary Education – High degree of relevance to the ANAO**

Students approved under this category will be eligible for:

- Financial Support – up front payment or reimbursement of 90% of all compulsory fees and textbooks. The staff member is required to contribute the remaining 10%.
- Tuition – up to five (5) hours per week paid leave to attend formal tuition during normal working hours (8.30am – 5.00pm). This may be banked and used during each semester. The total amount of tuition leave in any one semester shall not exceed the total number of weeks multiplied by a maximum of 5 hours per week.
- Study/exam leave – up to two (2) days per semester paid leave to study for, and attend, compulsory examinations during normal working hours.

#### **4.3 Tier Three – Broader APS relevance (not a priority to the ANAO)**

Students approved under this category will be eligible for:

- Financial Support – up front payment or reimbursement of 50% of all compulsory fees and textbooks. The staff member is required to contribute the remaining 50%.
- With approval by the relevant Manager/Executive Director, staff may utilise flex-time, TOIL, annual leave or LWOP to attend additional tuition, compulsory residential, summer school or seminars requiring attendance

during normal working hours. No paid tuition, study or exam leave applies to Tier 3 students.

#### **4.4 Approved Student – employment conditions**

All employees granted ‘approved student’ status on paid study leave will be regarded as being on duty with the ANAO for all employment purposes i.e. continuing accrual of various leave entitlements and workers compensation coverage in accordance with the *SRC Act*. Those granted Leave Without Pay to undertake part-time study will have their employment conditions for accrual of various leave entitlements determined in accordance with the ANAO Enterprise Agreement in operation at the time i.e. LWOP absences of 30 days or less will not affect accrual of leave entitlements.

#### **4.5 Banking of Tuition Leave- Tier Two students**

- Approved students may bank tuition leave in any one semester and take the paid study leave as required (for example, attendance at compulsory residential schools or taking a course of study by distance education). The maximum amount of tuition leave in any one semester cannot exceed (on average) a maximum of 5 hours per week. Any “banked” leave cannot be carried forward to the next semester.

This excludes paid time for study/examinations, as this is non-cumulative and its purpose is to specifically provide time for study and attendance at compulsory examinations.

## **5. EXPLANATORY INFORMATION ON THE PROCESS AND CONDITIONS THAT APPLY**

### **5.1 Approval required for each Semester**

All students are required to obtain ‘approved student’ status for each semester (or module for CA, CPA and CISA) and must provide documentary evidence of their results at the end of each semester/module to their manager and the HR Section. Unsatisfactory progress or outcome may result in subsequent approval not being granted for continuing study.

### **5.2 Revocation of approved student status**

‘Approved student’ status may be revoked by a Group Executive Director or the Deputy Auditor-General should circumstances warrant such action. This may be due, but not limited to:

- (i) Unsatisfactory progress or failure to successfully complete a semester unit/module;
- (ii) Poor work performance as determined under the *ANAO Performance Assessment Scheme*;
- (iii) Demonstrated inability to manage study and work commitments; or
- (iv) A breach of the *APS Code of Conduct*.

### **5.3 Payment of Compulsory Fees**

- ***Payment of fees*** – students may apply for payment in advance of all compulsory fees or seek reimbursement. Should a student not successfully complete the unit/module they will be required to repay the money to the ANAO.
- ***Tier One Students*** – for staff studying Tier One professional qualifications such as, CA, CPA, or CISA, the ANAO will pay for one failed subject during the course of the professional qualification. In these circumstances, approved students are eligible for the 3 days study/exam leave. The delegate may revoke approval for continued study unless there are compelling circumstances that led to the failure. Refer Section 5.8 for further details.

### **5.4 Employees on secondment/re-assignment of duties to the ANAO**

Employees on assignment from other government agencies will not generally be eligible for ANAO studies assistance. However, subject to ANAO operational requirements, and approval by the relevant Group Executive Director, they can continue with a course of study previously approved by their home agency.

### **5.5 Part-time employees**

Ongoing part-time employees are eligible for studies assistance with the amount of financial support and leave provided on a pro-rata basis commensurate with their hours of employment. For example: a part-time employee working three days per week (22.5 hours) shall be entitled to 60% of the maximum financial support and time off for tuition, study/exam leave.

### **5.6 Full- time students**

Staff who wish to seek approval for assistance to undertake a course of full-time study will have their application considered against the following criteria:

- (i) Need to have completed at least one year's continuous ongoing employment with the ANAO;
- (ii) Will be required to utilise all their annual leave credits (at full or half pay) and may utilise any LSL entitlements (at full or half pay). Residual period of outstanding absences will be approved as LWOP, not to count as service for any purpose, unless approved otherwise by the delegate;



- (iii) May seek approval to return to duty during semester breaks;
- (iv) Would be expected to return at the conclusion of the academic year;
- (iv) The level of financial assistance would be determined in accordance with category of study being undertaken (see Section 4.1 – 4.3 of this policy for more detail).

### **5.7 Recording of absences for study purposes**

Following approval of studies assistance, staff are required to record the leave type using the Employee Self Service (ESS) system. This facilitates the appropriate workers compensation cover and provides a record of the time allocated for study/professional development purposes and associated cost across the ANAO. The leave types to be utilised for study purposes in ESS are:

- Tuition leave – lectures, tutorials
- Study leave – paid study leave
- Exam leave – attendance at compulsory exams
- Annual leave
- Leave without pay (LWOP)
- TOIL

The commentary field in the ESS system should be completed to indicate the leave is for study purposes. Staff will also need to record the time in ChangePoint as paid tuition, study, exam, annual, flex-time, LWOP or TOIL.

### **5.8 Recovery of fees/costs**

Students will be required to repay applicable fees/costs paid by the ANAO in the following circumstances:

- (i) Failed unit(s), where reasonable cause cannot be demonstrated. For CA, CPA and CISA students, the ANAO will pay for one failure (only) during the course of the program;
- (ii) Withdraw from a course of study, without reasonable cause;  
or
- (iii) Leave the ANAO permanently or on temporary transfer to another organisation or extended leave without pay not linked to taking a course of study. Repayment will be determined on a pro-rata basis taking into account any monies advanced in respect of current study unit/modules.

### **5.9 Review of decision**

Staff may seek a review of a decision made in respect of their application under the ANAO Studies Assistance Policy and Guidelines. Reviews will be conducted in accordance with the ANAO Internal Fair Treatment Procedures contained in the

ANAO Enterprise Agreement.

## 6. APPLYING FOR STUDIES ASSISTANCE

### 6.1 Applicant

- Should familiarise themselves with this ANAO Studies Assistance Policy and Guidelines and then complete the application form at Attachment A.

### 6.2 Supervisor/Manager (Senior Director/Executive Director)

- Assess the application against the eligibility criteria at Section 2 (page 3) and categories at Section 3 (page 4), including relevance to the ANAO and benefits for their existing professional development and future career progression.
- Advise applicant of your assessment as to the studies assistance category and if the application is being supported, discuss the level of financial support and required absence from duty arrangements, including time recording (ESS/ChangePoint).
- Make a recommendation on the application form and forward it to the Human Resources (HR) Section of CMB for consideration as part of the bi-annual Professional Development Opportunities Package (April/October each year).
- Refer to Section 7.3 for 'Out of Session' applications

## 7. STUDIES ASSISTANCE CONSIDERATION/APPROVAL

### 7.1 Tier One Applications

Applications for Tier One studies assistance (professional qualifications) shall be considered by the following Executive Directors:

- AASG – Rebecca Reilly
- IT Audit – David Gray
- PASG/PSB/CMB – applicant's Executive Director

### 7.2 Professional Development Opportunities Package (PDOP) – Tier 2 & Tier 3

On a bi-annual basis (April/October), all Tier Two and Tier Three studies assistance applications are assessed on merit by the People and Capability Strategy Committee.

**Completed application forms with manager/supervisor's support, should be**

submitted to the HR Section in April/October each year for consideration. This will follow an all staff (bi-annual) email seeking applications, including procedural requirements and a more precise timeline.

Applicants will be informed of the outcome of their application asap before the end of April/October each year.

### 7.3 “Out of Session” Applications

All studies assistance applications should be submitted to coincide with the bi-annual expression of interest under the Professional Development Opportunities Package(PDOP) – April/October.

If, from a timing perspective, and in exceptional circumstances, this is not possible, applications should be considered in accordance with Section 6 and then be forwarded to the following delegates/contact point for consideration/approval.

- CA/CPA Applications (Tier1) Rebecca Reilly  
Executive Director, AASG
- CISA Applications (Tier 1) David Gray Executive Director,  
IT Audit
- Tier 2/3 Applications  
David Sloan, HR, CMB

Note: Tier 2 and 3 applications will be submitted ‘out of session’ to the People and Capability Strategy Committee for consideration.

## 8. COMPLETION OF SEMESTER STUDY

### 8.1 Applicant

If studies are continuing, provide your manager and HR with a copy of your results for the current semester/module and seek approval for ‘approved student’ status for the next semester.

## 9. CONTACT POINTS

If you wish to discuss your studies assistance application, please contact:

Overall co-ordination for Learning & Development  
David Sloan x 7558  
Program administration  
Veronica Lau x 7425

In addition, the ANAO has a People and Capability Projects (PCP) Committee which comprises representatives from each group/branch within the office. Members of the Committee, which includes responsibility for learning and development are also the central point of contact for all learning and development matters in their respective service group/branch.

PCP Committee (L&D) Contacts

- Chair  
Anya Moore x 7640
- AASG  
Rebecca Reilly x 7573
- PASG  
Mark Simpson  
x 7517
- PSB  
Brandon Jarrett x  
7478
- CMB  
Christine King  
x 7568



# STUDIES ASSISTANCE APPLICATION

## FORM

### SECTION A – Personal Information

Full Name: ..... Classification: .....

Service Group: ..... Branch Name/Group No. ....

Please list previous study undertaken while employed at the ANAO, including CA/CPA/CISA;

Qualification/Study	Major / Module (if appl.)	Uni/Institution	Year Completed

### SECTION B – Proposed Study

Full Title of Proposed Study: .....

Name of Institution: .....

Please explain how the proposed study will be relevant to your work in the ANAO.

.....

.....

.....

.....

Subjects to be studied this semester of CA/CPA/CISA modules to be undertaken.

1.....

.....

2.....

.....

Method of Study (please tick)

Full-time                       Part-time                       External/Correspondence

Fees per subject/unit \$                      Textbooks \$                      Total \$

Note: Textbooks are not paid for Tier One students

**SECTION C – Request for Leave/Absence**

**Note: (Please provide proof of enrolment)**

Term/Semester Dates: From:

To:

Total no. of weeks

Total time required each week for attendance at classes (hours):

Total time for additional attendance at compulsory study activities (e.g. residential or field trips, examinations, if relevant):

Semester Term	Day (M-F)	Subject/Module	Types *	Session time (Hrs, mins)	Start/Finish time	Types of leave to be utilized #

**\*Type of Code:**

E = Examinations

S = Seminar

L = Lecture

F = Field Trip

Tut = Tutorial

P = Practical

**# Leave Type**

Tuition Leave; Exam Leave; Study Leave; Annual Leave; Flex; Toil; LWOP.

**Note:**

Approved students are required to complete an application for leave through the Employees Self Service (ESS) and also record their leave in ChangePoint for each absence.

Applicant's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**SECTION D – Recommendation of Manager/Executive Director**

- (a) Is the study: TIER 1 (including CA/CPA/CISA); TIER 2 (Tertiary/Essential to ANAO); or TIER 3 (not an ANAO priority/APS relevant)  
 Tier 1  Tier 2  
 Tier 3
- (b) Will it meet the applicant’s career and development needs as contained in their Individual Development Plan?  
 Yes  No
- (c) Is the applicant’s work performance satisfactory?  
 Yes  No
- (d) Do you support the studies assistance, including payment of fees and leave arrangements, as outlined at Section B/C of this application form?  
 Yes  No

If no, please provide comments (if appropriate)

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Managers Name: \_\_\_\_\_ Classification: \_\_\_\_\_

Service Group/Branch \_\_\_\_\_ Phone: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**SECTION E – Approval by Delegate**



The ANAO Studies Assistance Policy has three separate options when delegates are considering applications by staff. Please complete **either** Section A, B, or C below.

**A. Tier One – Professional Qualifications**

1. Do you approve the staff member undertaking the professional qualification as recommended in Section D, including compulsory fees and three days study/exam leave per module/semester

Yes

No

If no, please provide comments:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Name: \_\_\_\_\_ Classification: Executive Director

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**B. Tier Two/Three – Professional Development Opportunities Package (PDOP)**

- Do you approve the staff member undertaking the accredited tertiary/study program as recommended in Section D, including compulsory fees, textbooks, tuition and study/exam leave.

Yes

No

**C. Tier Two/Three – “Out of Session” applications**

1. Do you approve the staff member undertaking the accredited tertiary/study program as recommended in Section D, including compulsory fees, textbooks, tuition and study/exam leave (as per policy).

Yes

No

If no, please provide comments:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Name: \_\_\_\_\_ Classification: P&CS Committee

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**SECTION F – Human Resource (HR) to complete**

1. Financial Support			
i.	Compulsory Fees		\$
ii.	Textbooks (Tier two/three)		\$
	<b>TOTAL</b>		<b>\$</b>
2. Leave Arrangements			
i.	Tuition Leave (Tier two) – hours per week		.....Hrs
ii.	Study/Exam Leave (Tier one/two) – days per semester		.....Days
3. Fee Payment/Reimbursement (Overall)			
i.	ANAO \$	(.....%) Applicant	(.....%) Total \$
4. Account Code			
	_____ 00 54233		\$
5. HR to advise staff member and manager of decision.			
Prepared by Studies Assistance Administrator: _____			
Verified by Director, L&D: _____			