

Charter
Audit Training Subcommittee
Federal Audit Executive Council
Council of the Inspectors General on Integrity and Efficiency
Adopted/Revised: February 13, 2025

Official Designation

Training Subcommittee, also referred to as “Audit Training Subcommittee (ATS).”

Authority

The *Inspector General Reform Act of 2008* established the Council of the Inspectors General on Integrity and Efficiency (CIGIE) to address integrity, economy, and effectiveness issues that transcend individual Government agencies, and to increase the professionalism and effectiveness of personnel by developing policies, standards, and approaches to aid in establishing a well-trained and highly skilled Office of Inspector General (OIG) workforce. The Act requires OIGs to adhere to applicable professional standards, including those developed by CIGIE.¹

The Council maintains the Audit Committee, as a standing committee, which provides leadership to and serves as a resource for the Federal IG audit community. Among other things, the Audit Committee provides input to the Council’s Professional Development Committee and the Training Institute on the training and development needs of the IG audit community.

The Federal Audit Executive Council (FAEC) is a subgroup of the Audit Committee established by CIGIE to aid in accomplishing its mission. Its purpose is to discuss and coordinate issues affecting the Federal audit community with special emphasis on audit policy and operations of common interest to members.

In December 2023, the FAEC established the Audit Training Subcommittee (ATS) as a standing committee.

Government Auditing Standards

Government Auditing Standards (Generally Accepted Government Auditing Standards (GAGAS), also known as the Yellow Book) requires an audit organization’s management to assign auditors to conduct engagements who, before beginning work on an engagement, collectively possess the competence needed to address the engagement objectives and perform their work in accordance with GAGAS. The audit organization’s management is also required to assign auditors who possess the competence needed for their assigned role. GAGAS requires auditors who plan, direct, perform engagement procedures for, or report on an engagement conducted in accordance with GAGAS, to develop and maintain their professional competence by completing at least 80 hours of Continuing Professional Education (CPE) in every 2-year period. The requirement also states that auditors should complete at least 20 hours of CPE in each year of the 2-year period.

¹ Public Law 110-409; October 14, 2008

Purpose

To identify, promote, present, and support training and development opportunities for the Federal OIG audit community.

Goals and Objectives

- Provide training support to the Audit Committee and their working groups to help them fulfill their responsibilities under the CIGIE Strategic and Performance Plans.
- Collaborate with CIGIE Audit, Inspection & Evaluation (AI&E) Academy on learning and training opportunities to support the professional development of auditors and to coordinate with the Academy regarding the development of audit training provided.
- Identify training needs and provide training to the Federal OIG audit community.

Membership

Membership and participation in the ATS is voluntary and members are typically part of the Federal OIG community. Members, through voting, generally have the authority to elect the ATS Board. The ATS may amend its Charter with approval of its membership.

Composition, Structure, Organization

The ATS is comprised of a Board and members.

The Board – ATS’s official leadership – consists of the Chair, Co-Chair, two (2) Operations Officers, and, at a minimum, one (1) Communications Officer.

These officers are generally and collectively responsible for:

- addressing ATS Goals and Objectives;
- planning, conducting, and documenting ATS meetings and major operations;
- conducting outreach as necessary and appropriate;
- collaborating with the CIGIE AI&E Academy, Audit Committee, and the entire federal OIG community; and
- reporting on/representing ATS to the FAEC, Audit Committee, and others, when appropriate.

The Board officers’ general roles/responsibilities, in part, are as follows:

- **Chair:** The Chair is responsible for leading the Board and focusing the Board on strategic matters; directing and overseeing ATS business operations; guiding growth initiatives; representing ATS as its figurehead; and liaising/coordinating with executive sponsorship (FAEC Chair and Co-Chair, CIGIE AI&E and others).
- **Co-Chair:** The Co-Chair is responsible for assisting the Chair; carrying out the function of the ATS; overseeing operations; managing relationships; and acting in the absence of the Chair.

- **Operations Officers:** Operations Officers are responsible for operational and administrative activities and assisting the Chair and Co-Chair; managing relationships; the administration of ATS data; key correspondence, collaboration sites, and websites; scheduling board and member meetings; taking and maintaining minutes of ATS board and committee meetings; and preparing correspondence and other key communications.
- **Communications Officers:** Communications Officers are responsible for communication activities and assisting the Chair and Co-Chair; scheduling and facilitating training provided by ATS, the FAEC, and/or the Audit Committee, as needed; managing relationships; and serving as the point of contact to administer CIGIE platforms and tools related to training provided by those mentioned above.

Elections

Elections of the Chair, Co-Chair, Operations Officers, and Communications Officers will be held every 2 years, with the positions elected in the last quarter of alternating calendar years, or when necessitated by a vacancy.

Officers are elected based on a simple majority (popular) vote. Each ATS member can vote in the election process. Election voting may be held by a show of hands, voice vote, recorded vote, electronic vote, and/or by secret ballot.

If an individual vacates their position before their term has concluded, the Board can appoint an individual in an interim capacity to complete the original term. If the Chair cannot fulfill their term, the Co-Chair will fulfill the duties of the Chair. If the Co-Chair cannot or will not act in this capacity, the Board will decide whether to appoint an Acting Chair and/or to hold an election for a new Chair to serve for the remainder of the Chair's term.

Working Groups

The ATS may establish ad hoc working groups as needed and agreed upon to accomplish its objectives.

Decisions

ATS decisions will be made by consensus when possible. When consensus is not possible, any two members (a proposer and a second) may call for a vote on an issue. Votes may be held by a show of hands, voice vote, recorded vote, electronic vote, and/or by a secret ballot. A simple majority of respondents is needed to pass an initiative or implement a decision.

Meetings

The ATS members will meet, at a minimum, on a quarterly basis, or as agreed upon by the Board.

The ATS Board will meet, at least twice annually, or as agreed upon by the Board.

Reporting

The ATS working groups will report to the Board, FAEC Chair, the Audit Committee Chair, and/or CIGIE Chair when called upon to do so and/or when deemed appropriate by the ATS Chair.

Charter Amendments/Termination

The charter will be sent to the membership for consideration. Once agreed upon by membership, it will be sent to FAEC chair for approval. Once adopted, this charter will remain in effect until amended, replaced, or terminated as agreed to by a majority of the members, as described in the Decisions section. Actions related to the Charter shall first be submitted to members in advance of a vote.