

30 January 2019

TO: All heads of SAIs, INTOSAI organs,
and INTOSAI regional organisations

Dear colleagues

**INVITATION TO COMMENT ON THE WORK PRODUCED BY THE TASK
FORCE ON INTOSAI AUDITOR PROFESSIONALISATION (TFIAP)**

For the past number of years, the advancement of the public sector audit function has been a key talking point in the INTOSAI community.

One of the key objectives of the INTOSAI Capacity Building Committee (CBC) is to “strengthen structured INTOSAI professional development”. In 2016, the CBC presented INCOSAI with a position paper on the topic of professionalisation and an initial INTOSAI competency framework, both of which were considered and accepted at the congress.

This initial work led to the establishment of the TFIAP. In line with its work-plan (available on the INTOSAI CBC web-site), the Task Force has produced two important deliverables for consideration at INCOSAI later this year in Moscow:

- An updated INTOSAI competency framework, and
- A guide that deals with the utilisation of the INTOSAI competency framework in designing pathways for professional development at SAI level.

I present these two documents to you for your comments before we finalise these at the next TFIAP meeting in April 2019, after which the documents will be submitted for consideration in Moscow in September this year. More information on the two documents and the envisaged process is contained in the attached annexure. Comments from your SAI, INTOSAI regional organisation and/or INTOSAI organ can be submitted to janvs@agsa.co.za until the 8th of March 2019.

Thank you in advance for investing your valuable time to comment on these two important documents. It is my firm belief that your comments can only assist the Task Force to provide even better guidance that, in turn, will benefit our work aimed at further professionalising INTOSAI, our organisations and our staff.

Your sincerely


31/01/2019

Kimi Makwetu

Chair: INTOSAI Capacity Building Committee

Auditor-General of South Africa

ANNEXURE

BACKGROUND ON THE WORK OF THE TFIAP

During the XXII INCOSAI in Abu Dhabi, delegates considered the implications of two documents presented by the INTOSAI CBC - the “enabling mechanisms” position paper on professionalisation and the newly developed INTOSAI Competency Framework for Public Sector Audit Professionals at Supreme Audit Institutions.

As a result, Congress decided to establish a Task Force on INTOSAI Auditor Professionalisation (TFIAP), requesting this group to:

1. Further refine the INTOSAI competency framework and to guide its utilisation in creating opportunities for the professional development of auditors in Supreme Audit Institutions (SAIs),
2. Deal with the competency requirements for SAIs with Jurisdictional Responsibilities,
3. Develop practical guidance (in addition to 1 above) to guide the creation of opportunities for the professional development of auditors in SAIs, and
4. Conduct further research with a view to developing a roadmap towards the development/adoption of INTOSAI professional pronouncements (standards and guidance) on auditor competence.

This task team was led by SAI South-Africa (in its capacity as the Chair of INTOSAI’s CBC), and included representatives from the audit offices of Austria, Brazil, China, France, Indonesia, Japan, Senegal, the United States of America, the European Court of Audit, PASAI, AFROSAI-E, the IDI, the INTOSAI Knowledge Sharing Committee (KSC) and the INTOSAI Professional Standards Committee (PSC), with observers from the International Federation of Accountants (IFAC), the International Accounting Education Standards Board (IAESB), the Institute of Internal Audit (IIA) and the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ). The team also had the benefit of the participation of a liaison officer from the Forum for INTOSAI Professional Pronouncements (FIPP) participating in the meetings of the TFIAP.

As a result of the work of this task force, two documents were developed:

- An updated INTOSAI Competency Framework for public sector audit professionals at Supreme Audit Institutions, and

- A guide on developing pathways for the professional development of Auditors in a Supreme Audit Institution.

The updated INTOSAI Competency Framework

The key difference between this new document and the version presented to INCOSAI in 2016, lies in the fact that it reflects on the competencies that audit professionals require when involved with SAIs that have Jurisdictional Responsibilities. This document now incorporates the outcome of a TFIAP project in this regard, that was headed by SAI Senegal and involved consultation with the Forum for SAIs with Jurisdictional Responsibilities.

The document also confirms that the requirements of the 2016 INTOSAI Competency Framework remain valid and applicable. This confirmation is based on feedback from the IDI's work in relation to its 'Professional Education for SAI Auditors' (PESA) project.

Given feedback on the utilisation of this framework, mostly from the IDI and the TFIAP, since 2016, a number of other terminology and editorial refinements have also been incorporated into the document.

The updated framework is intended to reflect the latest position on core competencies required in the INTOSAI community. It covers the different areas of work required in SAIs, including financial auditing, compliance auditing, performance auditing and, where applicable, certain jurisdictional responsibilities.

The guide on developing pathways for the professional development of Auditor in a Supreme Audit Institution

In this document, INTOSAI provides guidance to SAIs on four aspects of professionalisation:

- the development of a SAI-level competency framework, based on the core principles of the INTOSAI competency framework but tailored to the unique circumstances, mandate and requirements of the specific SAI (chapter 2),
- the impact of the SAI-level competency framework on human resource processes within the SAI (chapter 3),
- the options available in structuring specific pathways for professional development at SAI or INTOSAI regional level, based on feedback from SAIs and specific research conducted in this regard (chapter 4), and

- the process considerations, at the level of principles, that a SAI should take into account in designing its own pathway for professional development (chapter 5).

In addition, the document also deals with the ambition of adopting specific professional pronouncements on auditor competence in the INTOSAI community, within the foreseeable future (chapter 5).

Process for public comment

You are kindly invited to review these two documents and provide comments on the appropriateness of the guidance in light of the need for professional development of auditors in a SAI.

We are particularly interested in your views on the following:

1. Whether the updated INTOSAI Competency framework now appropriately reflects competencies for SAIs with Jurisdictional Responsibilities,
2. Whether the guide on pathways for professional development, in chapter 4, adequately describes the typical scenarios for professional development that one may encounter at SAI level, and
3. Whether the guide, in chapter 5, adequately describes the universally true considerations that should underpin the development of a pathway for a professional development initiative.

Should you respond in the negative to any of these three questions, it will be appreciated if you can offer alternatives / suggestions for improvement or addition in the same format as used in the guide.

Over and above these three questions, you are also invited to submit general comments, in a format where one can clearly see:

- reference to page and paragraph of section commented on,
- An extract of the section commented on,
- Comments,
- Proposed changes / additions / alternative text.

Comment can be provided to janvs@agsa.co.za until the 8th of March 2019. All comments will be tracked and specific commentary on how these were addressed will be available on the INTOSAI CBC web-site within three weeks of the comment period closing.