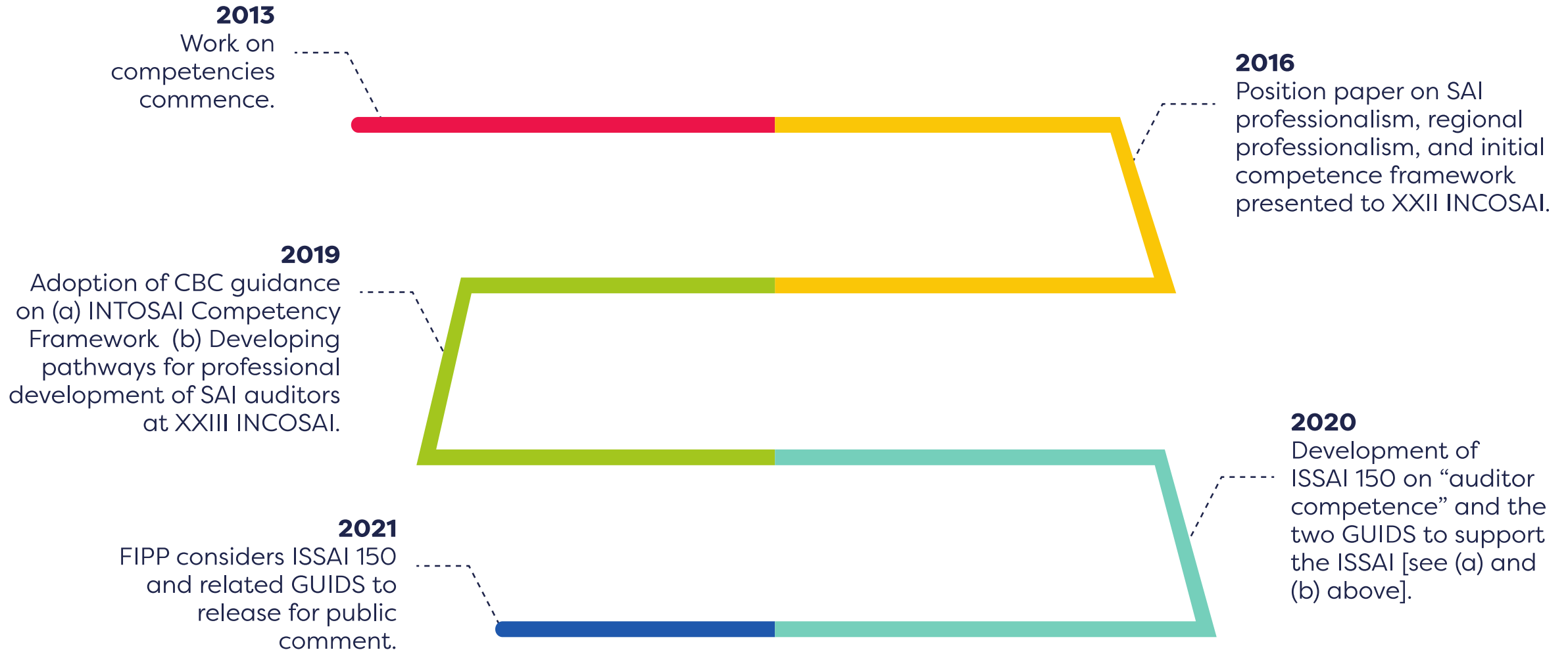


TASK FORCE ON INTOSAI AUDITOR PROFESSIONALISATION

THE 4 FUNDAMENTALS FOR PROFESSIONALISM



PROJECT JOURNEY



ISSAI 150

Proposed organisational requirements:

1. SAI shall determine and document relevant competencies required for all auditors
2. SAI shall have appropriate HR management processes and practices to ensure auditors have appropriate competencies, thereby creating a culture of life-long learning
3. SAI shall establish dedicated pathways for professional development of auditors, specifically tailored to the SAI's mandate, regulatory framework, organisation structure and needs
4. SAI shall develop and implement the means for assessment of competencies and monitoring of auditor development progression or self-development on a periodic basis

July 2019 Update

Competency framework for public sector audit professionals at Supreme Audit Institutions



Developing Pathways for the Professional Development of Auditors in a Supreme Audit Institution (SAI)

Utilising the INTOSAI competency framework to develop public sector audit professionals in the most context-appropriate way



QUESTIONS – EXPOSURE PERIOD

Question 1: Does ISSAI 150 provide a complete, yet practical set of organizational requirements that SAIs need to consider in ensuring that their auditors have the necessary competencies to conduct audits in line with the ISSAIs and the enabling legislation of the SAI?

Question 2: Does the four organizational requirements in ISSAI 150, supported by a number of considerations at the level of application material, adequately allow for the concept of “global profession, local solution” to play out? In other words, does this allow for appropriate flexibility for a SAI to apply the four organizational requirements in ISSAI 150 with due cognizance of its unique mandate, enabling legislation, SAIs size and capability etc.?

Question 3: Do the two GUIDs adequately assist SAIs to deal with the concept of determining competencies and developing pathways for professional development, as required in ISSAI 150?

Question 4: With the introduction of a principle on auditor competency management in ISSAI 100, all SAIs must ensure that the new fundamental principle is reflected in their standards and practice. Do you agree that it is considered a fundamental principle of public-sector auditing that a SAI should establish procedures of competency management as proposed and thereby be included in ISSAI 100?

Question 5: When ISSAI 150 takes effect, SAIs that have adopted the ISSAIs as their authoritative standards should be required to implement and adopt ISSAI 150 in order to be compliant with the ISSAIs. Will it be possible for your SAI to achieve compliance with the proposed requirements by the proposed effective date?



COMING SOON...



**Finalisation of
ISSAI 150 and
related GUIDs**



**Revision of CBC
HR Guide**

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FUTURE-RELEVANT, VALUE-ADDING AUDITOR

THROUGH OUR RESEARCH, WE IDENTIFIED
4 essential broad competency areas:

Critical thinking
importance of critical thinking and a questioning mind



Resilience
qualities that ensure resilience so as to effectively embrace change

Collaboration
ability to function openly and collaboratively with our teams and other stakeholders



Digital literacy
the need to increase our digital literacy so to remain relevant

COMING SOON...

Finalisation of ISSAI 150 and related GUIDS

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PROJECT JOURNEY

