Defining professionalism

THE 4 fundamentals for professionalism

- Working Environment
- Audit Standards
- Performance Measurement
- Competent People

INTOSAI Capacity Building Committee
Defining professionalism

- Membership intent / commitment (e.g. IFAC’s 7 statements of membership obligations – SMOs)
- INTOSAI (current):

![Image of ISSAI 12 and SAI PMF diagrams]
### Analysis of professionalisation developments

<table>
<thead>
<tr>
<th>Guiding framework</th>
<th>Level</th>
<th>Measurement tool</th>
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<tbody>
<tr>
<td>ISSAI 12 (statement of member in good standing)</td>
<td>International level (INTOSAI)</td>
<td>SAI PMF (or alternative)</td>
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<tr>
<td>ISSAIs on institutional capacity</td>
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<td>Peer reviews</td>
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<tr>
<td>Pronouncements on auditor competence (IFPP)</td>
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<tr>
<td>Framework for regional professionalism</td>
<td>Regional level (INTOSAI regional organisations)</td>
<td>Regional measurement tool (Consolidated SAI PMF results)</td>
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<td>Regional strategic</td>
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<tr>
<td>ISSAIS – founding principles and prerequisites for functioning of SAIs</td>
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<tr>
<td>Professional pronouncement of auditor competence (IFPP)</td>
<td>SAI level</td>
<td>SAI PMF and all related guidance, policies, processes and tools aimed at organisational success and relevance</td>
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<tr>
<td>SAI strategic management framework</td>
<td></td>
<td>Self-assessment tools</td>
</tr>
<tr>
<td>INTOSAI competency framework, tailored or expanded to meet unique SAI needs</td>
<td>Individual level</td>
<td>Competency-based professional development programs</td>
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</table>
2016 INCOSAI – CBC deliverables

- CBC work-stream reports
- Position paper on professionalism (“enabling mechanisms”)
- SAI PMF strategy
- Framework for regional professionalism
- INTOSAI competency framework
Task Force on INTOSAI auditor professionalization

1. Further research towards the crafting of professional pronouncements on auditor competence

2. Refinements / additions to the INTOSAI competency framework

3. Implications of “professionalization project” on SAIs with Jurisdictional Responsibilities (with emphasis on competency identifications)

4. Guidance on the use of the INTOSAI competency framework to development “professionalization pathways”
INTOSAI Competency Framework

Cross-cutting competencies for SAI audit professional

Financial / compliance / performance audit competencies for SAI audit professionals

KEY PRINCIPLES

• ISSAI alignment
• At level of SAI audit professional
• Core consistency
• Observable behaviour
• T-shaped individuals
• Ongoing relevance
INTOSAI Competency Framework (2016)

Cross-cutting competencies for SAI Audit Professionals

- Compliance audit competencies for SAI Audit Professionals
- Financial audit competencies for SAI Audit Professionals
- Performance audit competencies for SAI Audit Professionals

and/or
Cross-cutting competencies for SAI Audit Professionals

- Lead by example,
- Engages effectively with stakeholders,
- Behaves in a professional manner,
- Contributes to the value and benefits of a SAI.

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<tr>
<th>SAI audit professional leads by example</th>
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| Demonstrates ethical behaviour in all situations | • Demonstrates an understanding of the applicable code of ethics and acts accordingly, in letter and spirit, in every situation.  
• Demonstrates compliance with SAI culture, policies and procedures |
| Displays personal accountability | • Behaves in a transparent manner and is accountable for meeting performance targets.  
• Is open to scrutiny and criticism and displays willingness to take corrective action. |
| Respects diversity | • Treats people with respect irrespective of their profession, their views on diverse matters, position, gender, religion, ethnicity, abilities, etc.  
• Shows an understanding of different cultural norms within the working environment and responds effectively to these differences. |
| Demonstrates basic leadership skills | • Demonstrates an ability to influence, inspire and motivate others to achieve results. |
Global profession, local solution!

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

- Introduction
- Developing a unique SAI level competency framework
- Impact of framework on HRM practices
- Options (FAQs) and research
- Generic steps to develop a pathway

Build-up to crafting of professional pronouncements on auditor competence
Generic steps towards pathway development
Next steps…

- TFIAP, CBC and INCOSAI meetings
- PESA project
- Project to move towards professional pronouncements on auditor competence
THANK YOU

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