

A stylized world map in light blue, centered on the Atlantic Ocean, set against a dark blue background. A network of thin, light blue lines connects various points across the map, creating a global web effect. A large, semi-transparent grey rectangle is positioned on the right side of the map, containing the main title.

FURTHER PROFESSIONALISATION IN THE INTOSAI COMMUNITY

Jan van Schalkwyk
TFIAP chair / CBC secretariat

INTOSAI



Capacity Building
Committee

Defining professionalism



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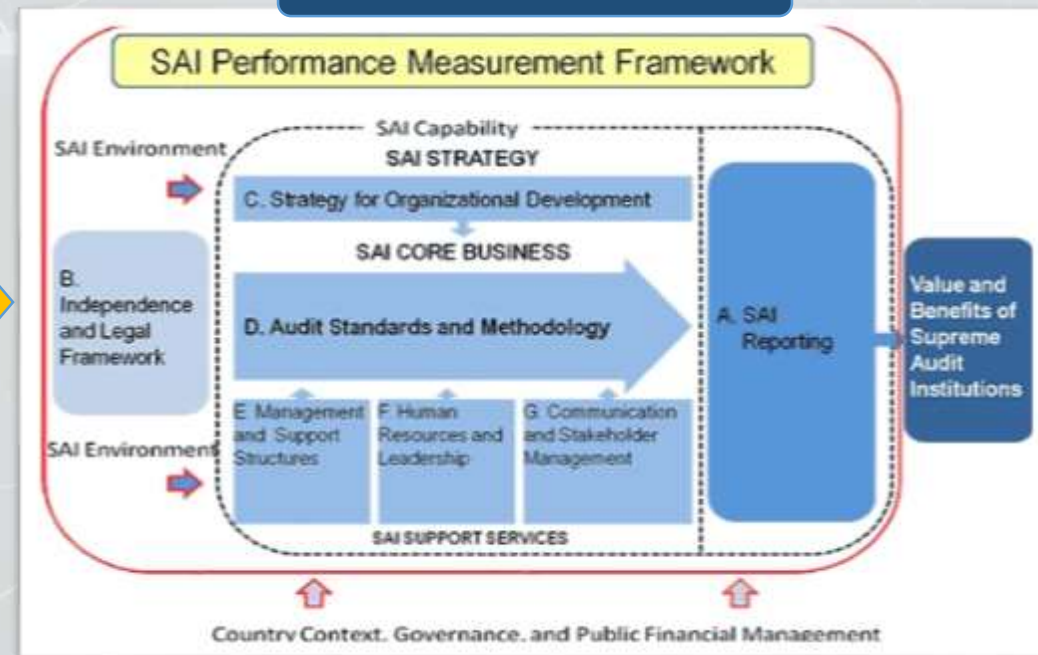
Defining professionalism

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

ISSAI 12



SAI PMF



Analysis of professionalisation developments

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



2016 INCOSAI – CBC deliverables

CBC work-stream reports

Position paper on professionalism
("enabling mechanisms")

SAI PMF strategy

Framework for regional
professionalism

INTOSAI competency framework



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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)

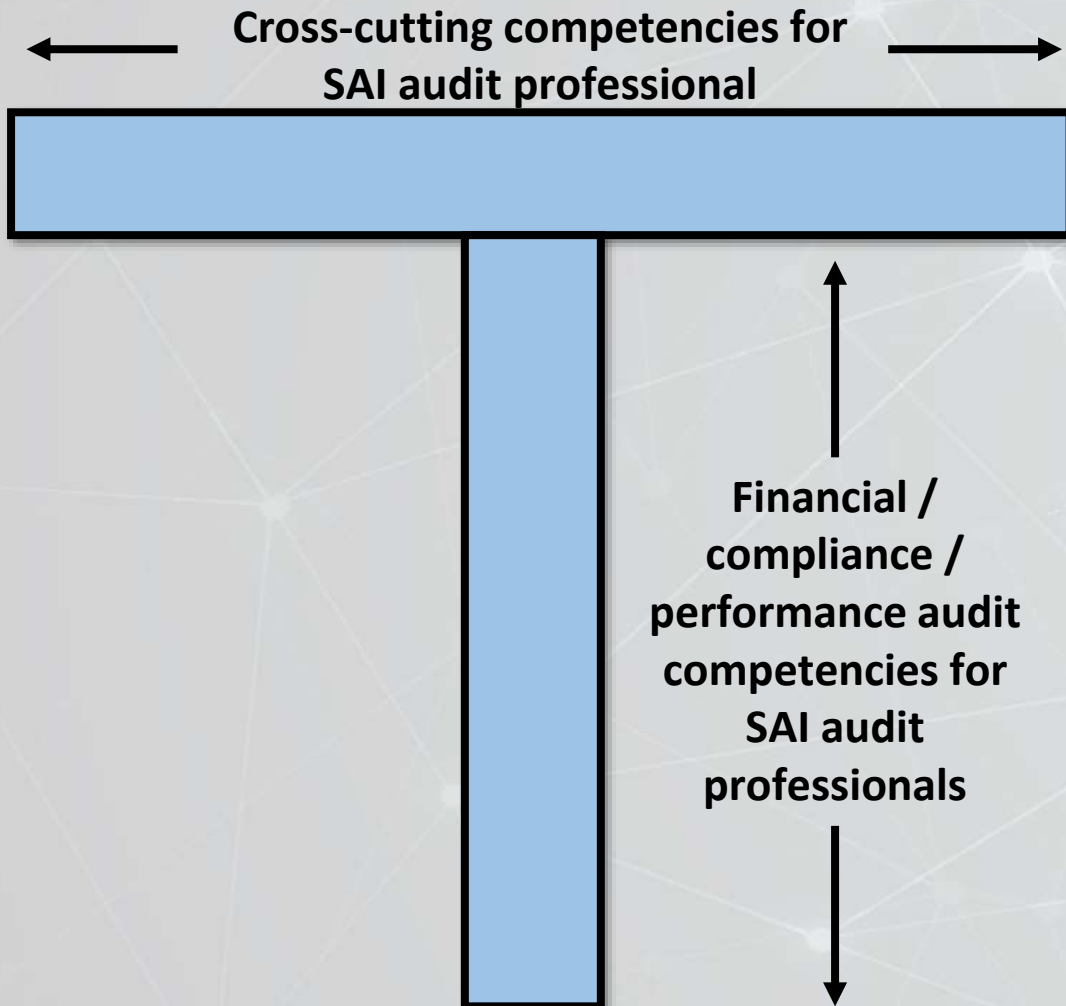
4

Guidance on the use of the INTOSAI competency framework to development “*professionalization pathways*”



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INTOSAI Competency Framework



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**

**and /
or**

**Financial
audit
competencies
for SAI Audit
Professionals**

**and /
or**

**Performance
audit
competencies
for SAI Audit
Professionals**

INTOSAI Competency Framework (expanded)

Cross-cutting competencies for SAI Audit Professionals

Compliance
audit

Financial
audit

Performance
audit

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

SAI audit professional leads by example

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.



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INTOSAI Competency Framework (2019)



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

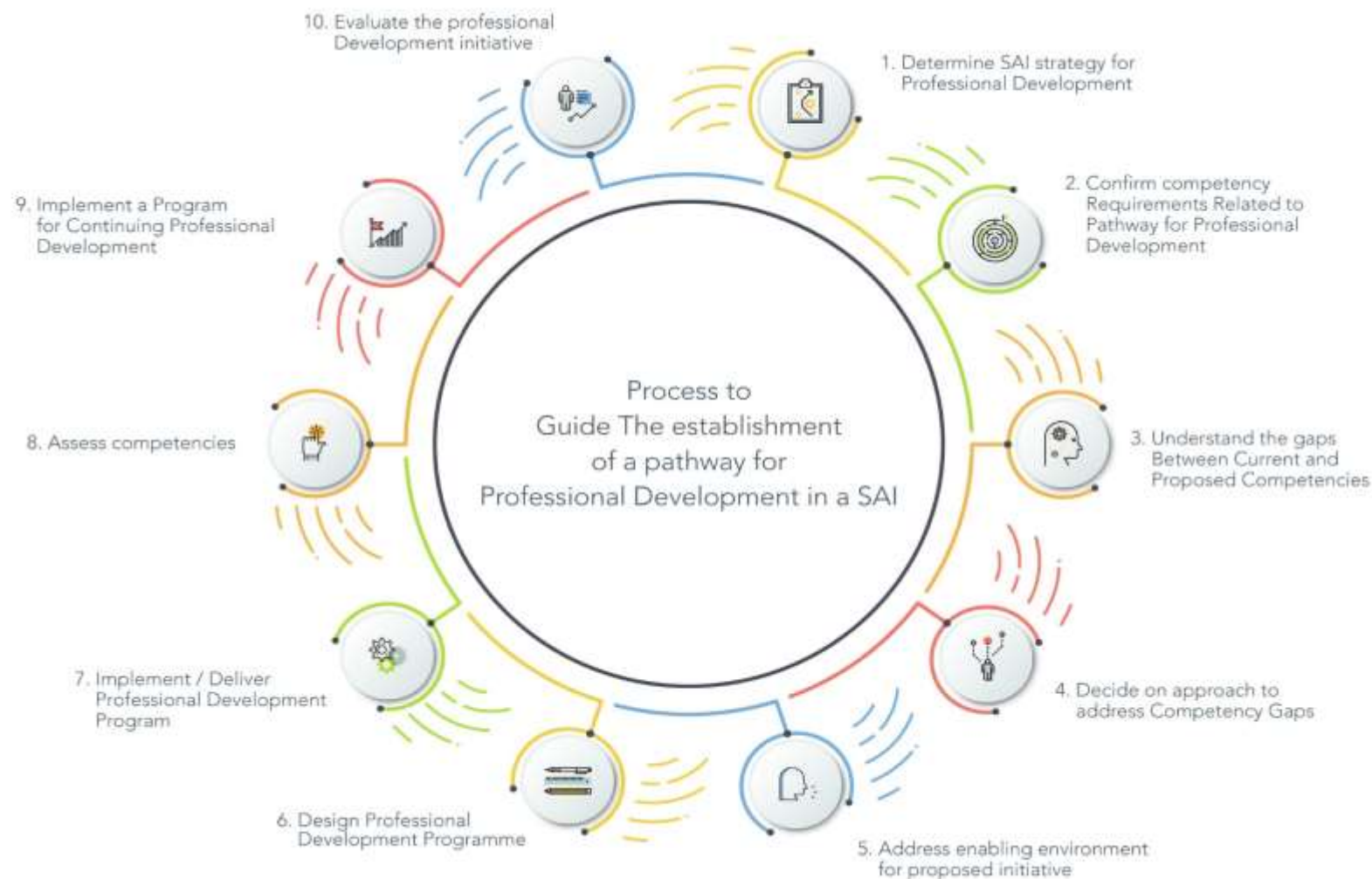
Generic steps to develop a pathway

Build-up to crafting of professional pronouncements on auditor competence



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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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