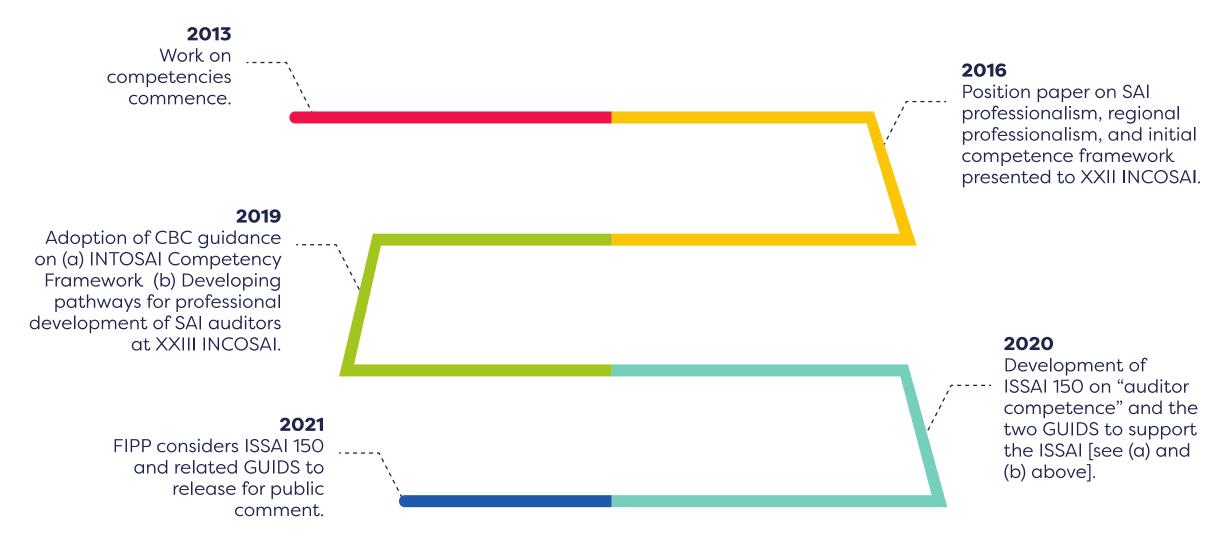


# TASK FORCE ON INTOSAI AUDITOR PROFESSIONALISATION

# 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

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







# 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





Finalisation of ISSAI 150 and related GUIDs



Revision of CBC HR Guide

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INTOSA

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Digital literacy the need to increase our digital literacy so to



# **COMING SOON....**





Revision of CBC HR Guide

## **PROJECT JOURNEY**

2013

Work on competencies commence.

#### 2019

Adoption of CBC guidance on (a) INTOSAI Competency Framework (b) Developing pathways for professional development of SAI auditors at XXIII INCOSAI.

#### 2021

FIPP considers ISSAI 150 and related GUIDS to release for public comment.

#### 2016

Position paper on SAI professionalism, regional professionalism, and initial competence framework presented to XXII INCOSAI.

#### 2020

Development of ISSAI 150 on "auditor competence" and the two GUIDS to support the ISSAI [see (a) and (b) above].