

TASK GROUP for INTOSAI AUDITOR CERTIFICATION

STATUS REPORT - INTOSAI CAPACITY BUILDING COMMITTEE

SEPTEMBER 2015

During September 2014 at the INTOSAI Capacity Building Committee (CBC) meeting in Lima, Peru, the TASK GROUP for INTOSAI AUDITOR CERTIFICATION (TGIAC) provided feedback to the effect that it had, in partnership with the INTOSAI Development Initiative (IDI), recently developed a White Paper on professional development in INTOSAI, with the emphasis on auditor certification.

Following the Lima meeting, this document was refined with commentary from a number of sources, most notably the General Secretariat, the INTOSAI Donor Steering Committee, the INTOSAI Finance and Administration Committee and a number of regional working groups.

The updated White Paper was presented to the INTOSAI Governing Board in Vienna during November 2015, where the meeting decided to:

- **endorse** the proposal of the Task Group on INTOSAI Auditor Certification to conduct further examinations on the certification of auditors and SAIs by taking into account various SAI models and relevant external stakeholders.
- **approve** the development of a competence framework for government auditing and of a pilot model to test INTOSAI certification according to the schedule proposed in the White Paper.
- **support** the proposal of the Task Group on INTOSAI Auditor Certification to monitor the developments within the 3i-project in order to draw conclusions for certification.
- **endorse** the preparation of a project proposal with regard to INTOSAI certification to be submitted to INCOSAI.
- **endorse** the cooperation with other INTOSAI goal chairs to strengthen the INTOSAI standard-setting process in the framework of a joint platform for professional standards and other initiatives to intensify the professional standard-setting process and the implementation of standards.
- **support** the proposal to promote the evaluation of institutional structures and procedures of SAIs as well as of instruments devised for a stronger professionalisation of SAIs, such as peer reviews, the iCAT programme and the SAI performance measurement framework (SAI PMF).

Since this meeting, the TGIAC has focused essentially on two initiatives:

1. A work-session to determine a specific methodology for the development of a competency framework.
2. Participation in the process of the INTOSAI goal chairs to strengthen the standard-setting process, with the emphasis on creating a common forum (for standard setting) and confirming an appropriate way of dealing with standards and guidance related to education, training and capacity development in this process.

Work session on the development of a competency framework

Members of the TGIAC gathered in Oslo, Norway during June 2015 to conceptualise a framework that will inform the design of core competencies that are unique to the professional development of public sector auditors across the globe.

The main objectives of the workshop were to analyse, define and standardise core competency framework concepts; define and agree to an outline framework of the proposed core competency framework; and define the enabling process to take the initiative forward.

With these deliverables successfully confirmed, the road ahead until 2016 INCOSAI can be summarised as follows:

- Conducting workshops per INTOSAI region where the participants will be taken through the basic concepts that underpin this development process and be asked to participate in a detailed exercise to populate a draft competency framework. These regional frameworks will then be consolidated to create a first draft of an INTOSAI-wide competency framework that can be considered at 2016 INCOSAI, in the context of a project proposal to take this further.
- Conducting specific research (desk-top and in-contact sessions with the likes of IFAC, IIA, etc.) on how the processes of education, training and capacity development are handled in the broader accounting and auditing profession.

Planning in this regard is currently underway.

The IDI has again distinguished itself as a good partner to the CBC, assisting with the arrangements and funding of the work session, bringing the learnings of its development programmes (most notably the 3i- program) into play and supporting the processes going forward.

Participation in the process of strengthening standard setting start here

During the first semester of 2015, the chairs of the INTOSAI Professional Standards Committee (PSC), the INTOSAI CBC and the INTOSAI Knowledge Sharing Committee (KSC) met to define a closer working relationship. In exploring what this closer working relationship means, the focus was on clarity regarding the value chain underpinning all INTOSAI activities and how that related to the work and strategic objectives of each of these committees. This work was also heavily influenced by the requirements of the Task Force for Strategic Planning (TFSP) that started work on a new strategic plan for INTOSAI for the period after 2016.

This process created an ideal opportunity to confirm that requirements around education, training and capacity development in the INTOSAI context should also form part of any future developments regarding INTOSAI standard setting. As a result, the draft terms of reference for the functioning of the newly created Common Forum (for standard setting) and the criteria for nominations of members of this forum reflected the need to deal with education, training and capacity development standards and guidance.

The membership of the interim Common Forum will be confirmed in September 2015 and part of the work of this forum until the end of 2016 will be to find the most ideal way of dealing with capacity development challenges in the context of standard setting, in consultation with the CBC.

Other developments

In preparing for 2016, and more specifically the theme of INTOSAI professionalisation, it soon became clear that the outcomes of various measurement/evaluation tools in use within the INTOSAI community will play an important role in informing the discussions around professionalism at the levels of INTOSAI, INTOSAI regions and individual SAIs.

From an initial assessment, together with the hosts of the 2016 INCOSAI and chair of the theme on professionalisation, it was clear that there was a definite need to do more work on defining a roadmap towards the creation of strong and well-capacitated INTOSAI regions. Implied in the principle of a “Global profession, local solution” as per the 2014 White Paper on auditor certification, is the role that regional structures within INTOSAI will need to play to take this principle forward. The work regarding the strength and capacity of regional structures in INTOSAI, planned for the September CBC meeting, is therefore a critical element in taking the work of the TGIAC forward.

Concluding comments

The members of the TGIAC wish to express their gratitude towards the CBC leadership for its guidance on this project and the opportunity posed to work on a project that has such huge potential to further the professionalisation efforts in INTOSAI.
