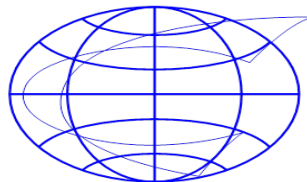


FURTHER PROFESSIONALISATION WITHIN INTOSAI

***The enabling mechanisms required to
facilitate and structure professional
development at SAI level
(Position paper)***

2016

INTOSAI



**Capacity Building
Committee**

EXECUTIVE SUMMARY

This paper explores the appropriate positioning of the work done within INTOSAI around professional development with a view to identifying key considerations and prerequisites for furthering this ambition in the INTOSAI community.

It recognises that a great deal of work had already been done to guide the creation of appropriate institutional capacity at all levels within INTOSAI to allow for appropriate professional development in the INTOSAI community – the development of International Standards for Supreme Audit Institutions (ISSAIs), the Supreme Audit Institutions Performance Measurement Framework (SAI PMF), and others.

Lastly, it identifies a number of priorities that INTOSAI still needs to attend to in creating the appropriate environment for implementing competency-based professional development programmes in coming years, including the following:

- The wider implementation of the SAI PMF in both developing and developed SAIs once this framework is approved by the XXII INCOSAI.
- The development of a core set of professional pronouncements on public sector auditor competence (with reflections on competencies required, as outlined in the draft INTOSAI core competency framework being developed, as well as ways to acquire and assess these competencies).
- The implementation of the *Framework for regional professionalism* by regional organisations, once approved, as well as the development of supporting mechanisms as needed by different INTOSAI regions.
- The use of INTOSAI Development Initiative (IDI) regional strategic management frameworks in all regions as a key tool to assist with the interpretation of the different professionalisation frameworks, as these relate to the requirements of the INTOSAI regional organisations.
- Further work to develop the INTOSAI core competency framework through the establishment of competency-based professional development programmes, with emphasis on regional testing of the appropriateness of this framework.

It also urges INTOSAI to continue its quest to be a relevant player in the international space, as confirmed by a number of recent UN resolutions, and to support SAIs to be model organisations by strengthening their professionalisation and, accordingly, investing in appropriate professionalisation and capacity-development initiatives.

1. BACKGROUND TO THE PROFESSIONALISATION DISCUSSION WITHIN INTOSAI

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Towards the end of 2010 during XX INCOSAI held in Johannesburg, South-Africa, INTOSAI confirmed its strategic plan for the period 2010 to 2016. This period was characterised by a host of developments, most notably in the area of auditing standards. Discussions also focused on the further professionalisation of INTOSAI, especially in the past three years.

In reflecting on the congress in Johannesburg, two critical “professionalisation” moments stand out. Firstly, the congress saw the finalisation of a *Framework for communicating and promoting the value and benefits of supreme audit institutions* (later reworked as International Standard for Supreme Audit Institutions (ISSAI) 12) as part of the Johannesburg Accords – a document that spelt out a number of principles that characterise a well-functioning and relevant supreme audit institution (SAI). Secondly, the INTOSAI community took note of the newly developed framework for International Standards for Supreme Audit Institutions (ISSAIs) in the South African Declaration. These developments, together with the huge effort within the INTOSAI community to implement the ISSAIs, created a solid foundation for the subsequent deliberations on further professionalisation, which finally translated into this being chosen as a specific theme for discussion during XXII INCOSAI in 2016.

2. BACKGROUND TO AND PURPOSE OF THE DISCUSSION PAPER ON THE ENABLING MECHANISMS REQUIRED TO FACILITATE AND STRUCTURE PROFESSIONAL DEVELOPMENT AT SAI LEVEL

One of the earliest discussions around further professionalisation within INTOSAI, from an INTOSAI Capacity Building Committee (CBC) point of view, was captured in the work performed at the level of the Task Group on INTOSAI Auditor Certification¹ (TGIAC) that kicked off in 2014. A white paper in this regard was presented to the INTOSAI governing board in Vienna, Austria during November 2014. In considering the way forward on this project, the governing board asked that the task group conduct more detailed research on this project, and also develop a competency framework that can be piloted in the INTOSAI community in the longer term.

This discussion paper therefore aims to summarise the research conducted so far by the TGIAC and CBC in order to highlight matters for further consideration during the Theme II discussion at XXII INCOSAI, which may require further research and/or development beyond XXII INCOSAI in 2016.

In revisiting the white paper on professional development in INTOSAI and also recalling some of the questions posed by the INTOSAI community in dealing with this document, it soon became apparent that the task group faced a considerable challenge in dealing with this topic. It had to briefly create context for the work (by referring to a definition of professionalisation, etc.) before dealing with a far more detailed analysis of issues of certification. The context for the project – being clear on what professionalism means in its broadest possible sense and specifically in the context of INTOSAI – was largely left undefined. It also soon became apparent that the term “certification” was rather limiting, with many SAIs arguing against the need for that specific type of development / assessment. However, all SAIs subscribed to the need for competent staff to give effect to their mandates, which prompted the “broadening” of the subject matter to professional development.

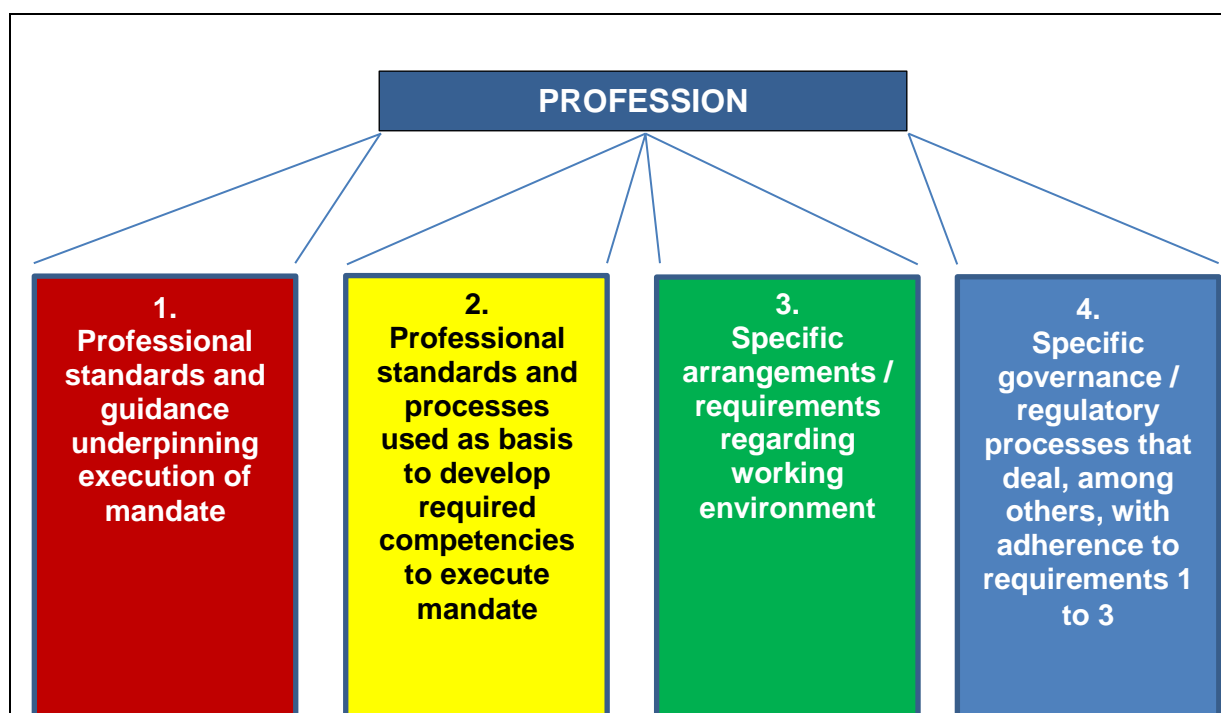
As a first step in dealing with mechanisms for professional development, it is necessary to explore the concept of professionalisation beyond the generic reference in the white paper, thereby appropriately positioning INTOSAI’s initial investment in professional development.

¹ The INTOSAI CBC was asked by the INTOSAI Finance and Administration Committee to investigate the possibilities of INTOSAI certifying auditors. The work was carried out in close cooperation with the IDI and several INTOSAI regions within the TGIAC.

3. PROFESSIONALISM DEFINED

The white paper on professional development in INTOSAI offers the following definition:²

*The different elements of a **public sector audit profession** can be defined based on the four elements shown in the figure below:*



*The **first element** refers to the professional standards framework or the requirements that all member bodies of a profession (or SAIs in the context of public sector auditing profession) should meet. In INTOSAI, the ISSAI framework would be the standards and framework that underpin the public sector audit profession. Typically such a framework has, at minimum, both a technical job requirement and a capacity-building focus.*

*The **second element** relates to the competencies that the member bodies of a profession or SAIs will require of their staff / teams to be able to appropriately implement their mandate as per the standards, covering technical, managerial and other competencies. In this context, it refers to a set of commonly shared and accepted core competencies for professional public sector auditors³. It is accepted that differing mandates and legislative mandates may require competencies to be added to this core grouping to tailor the requirements to the needs of a specific SAI or regional organisation.*

*The **third element** requires the profession to define specific arrangements or requirements in the working environment. These are currently defined at level 2 of the ISSAI framework,*

² With minor edits from the original framework

³ As indicated later in the document, the initial developments focused on the creation of a set of core competencies for financial auditing, compliance auditing and performance auditing.

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where entity-level requirements are articulated. These could form the basis of future requirements.

*The **fourth element** requires a regulatory mechanism that checks compliance with requirements defined in the standards. To support and evaluate the professional development of a SAI, an evaluation framework such as the SAI Performance Measurement Framework (SAI PMF) and compliance tools such as iCATs can be used in addition to other evaluation and compliance frameworks developed in the INTOSAI community, for example peer reviews. These tools enable SAIs to measure their overall performance and compliance against ISSAIs.*

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The table below proposes a logical structure to accommodate all recent developments regarding professionalism within INTOSAI and to confirm the most appropriate positioning of and preconditions for the appropriate implementation of professional development processes within SAIs:

ANALYSIS OF PROFESSIONALISATION DEVELOPMENTS		
GUIDING FRAMEWORK	LEVEL	MEASUREMENT TOOL
<p>ISSAI 12 as a statement of either a member in good standing OR an aspiration towards appropriate institutional capacity</p> <p>ISSAIs dealing with institutional capacity matters (level 1 and 2) and</p> <p>Professional pronouncements (standards) for auditor competence (as a new section to the ISSAI framework) (*)</p>	<p>International level</p> <p>(INTOSAI)</p>	<p>Generically consolidated results from SAI PMF</p> <p>Peer reviews on the application of level 1 and 2 ISSAIs, as well as capacity-building standards (stand-alone or as part of future regional or SAI level assessment tools)</p>
<p>Framework for regional professionalism (CBC) (%)</p> <p>Regional strategic management framework (IDI) (%)</p>	<p>Regional level</p> <p>(INTOSAI regions)</p>	<p>Regional measurement tools (*) (%)</p>
<p>ISSAIs dealing with founding principles and prerequisites for the functioning of SAIs</p> <p>Professional pronouncements (standards) on auditor competence⁴</p> <p>SAI strategic management framework (IDI) (%)</p>	<p>SAI level</p>	<p>SAI PMF (%) and all related policies, processes and tools aimed at organizational success and relevance (e.g. quality assurances requirements and processes)</p>
<p>Relevant competency frameworks to give effect to the unique requirements of auditing in the public sector, tailored to SAI requirements⁵</p>	<p>Individual level</p>	<p>Competency-based professional development programs (SAI level, regional level and/or options from providers) (*)</p>

(*) - To be developed

(%) - Tailored to the needs of the region/SAI

⁴ The term "standards for auditor competence" is the generic term used throughout this document to refer to a set of education, training and capacity-development standards, including core competency frameworks for the different disciplines within public sector auditing.

⁵ Based on the recently developed INTOSAI core competency framework

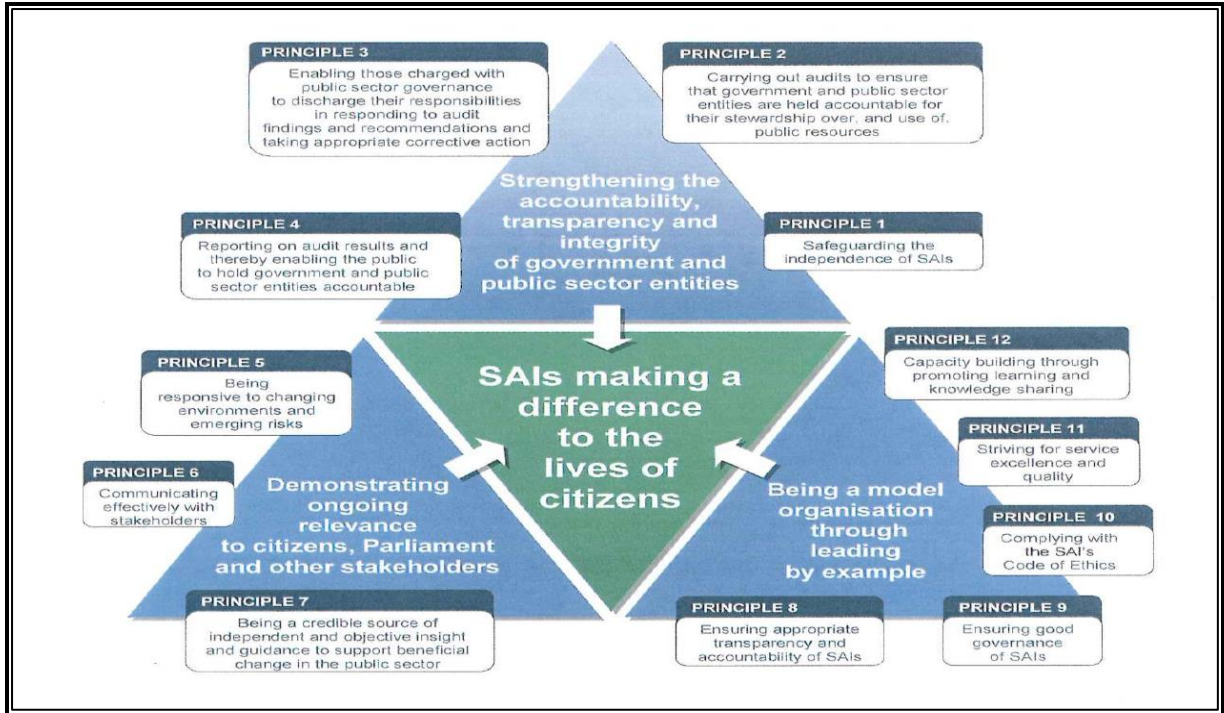
4. LEADING BY EXAMPLE

In engaging with the broader accounting and auditing profession, it soon became apparent that the concept of professionalism, especially at the level of an international member organisation, tends to focus on membership intent/commitment. As an example in this regard, IFAC's seven statements of membership obligations (SMOs) (November 2012) provide a very interesting and relevant benchmark.

All IFAC member bodies are required to comply with these SMOs, which broadly cover the following subject areas: compliance with requirements of standards and pronouncements of the different international standards board (covering accounting, auditing and assurance, education, ethics); requirements regarding quality assurance; and requirements with respect to mechanisms that provide for investigation and disciplining of those professionals who fail to exercise and maintain the professional standards and related obligations of member bodies. The IFAC documentation also recognises differences relating to legal and regulatory systems, professionals working in different sectors, etc. and, accordingly, deals with differing degrees of responsibilities of member bodies, as well as applicability frameworks. It further outlines the basic principles of a member compliance programme which, among other issues, deals with the roadmap of associate members towards full membership status.

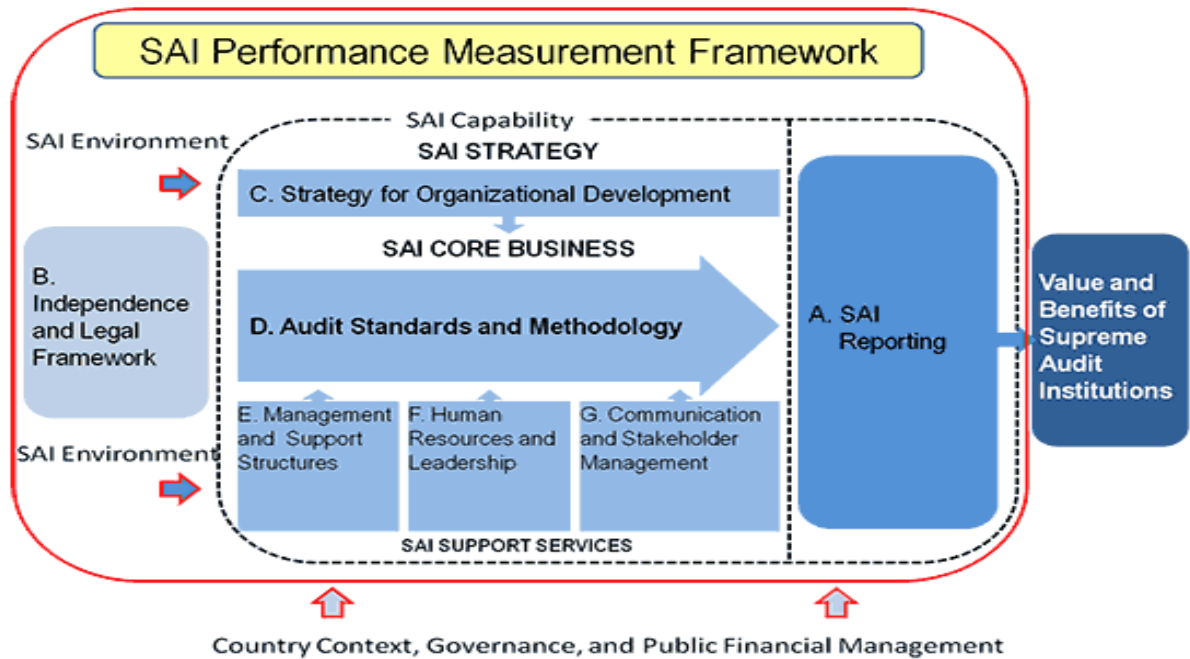
Although INTOSAI may not have dealt with the above in a directly similar context, level 1 of the ISSAI framework that deals with founding principles, and level 2 of the same framework dealing with the prerequisites for the functioning of SAIs do at a conceptual level, address some of these membership intentions/commitments. In committing to the implementation of ISSAIs (and perhaps also the ongoing process of professionalisation in INTOSAI), it can reasonably be expected that an INTOSAI member (SAI) will want to assess progress towards its aspiration – through increased professional capability of its staff - to adhere to the ISSAIs or even confirm its continued adherence to these standards.

In reflecting on the principles contained in ISSAI 12 (as per the diagram on the below), and recognising its dual focus on relevance (externally and internally), it is clear that in developing this standard, INTOSAI has by implication already pronounced on professionalism in a similar manner, albeit tailored to the uniqueness of both the public sector and SAI environments (e.g. model of audit, mandate, organisational structure, variety of academic backgrounds, types of audit, etc.).



5. ASSESSMENT OF PROFESSIONALISATION AT AN INSTITUTIONAL LEVEL

Besides being clear on member obligations or commitments, the IFAC pronouncement also deals with assessment of members against these obligations. Over the past few years INTOSAI has developed and piloted a SAI PMF, an assessment tool for institutional capacity based on the principles and requirements of ISSAI 12, as well as the broader and complete ISSAI framework.



While this tool may have been used as a needs assessment / development tool during its pilot phase, it has been positioned as an assessment tool with applicability to all SAIs in developed and developing environments. In the broadest sense, the SAI PMF can therefore

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be described as an assessment mechanism able to confirm the extent to which a SAI is developing towards appropriate organisational capability⁶ or is actively maintaining this capability. In an extreme example, one may even compare this to how certain other professions deal with the concept of aspiring towards / maintenance of status as a “member in good standing”.

The IFAC pronouncement on statements of membership obligations very specifically relies on the principle of self-assessment, a principle already catered for in the SAI PMF. The IFAC benchmark also appears to suggest that different models of assessment (albeit with consistency at a principle level) are acceptable.

In voluntary contribution-based organisations such as INTOSAI, any discussion that deals with obligations, measurement, etc. appears to cause unease. It should be noted that the above (for example ISSAI 12, as a driver for professionalism, and SAI PMF as a related measurement tool) are not intended to exclude, but should rather be seen as a responsible aspiration to live up to the SAI responsibilities that the United Nations recognised in resolution A/66/209 on the independence of SAIs and resolution A/69/228 on promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration by strengthening SAIs. The co-existence of entities simultaneously developing towards / maintaining their status in terms of a set of criteria, within a specific organisation, is not uncommon, especially in transforming environments. Although at a slightly different angle, one sees this principle at an individual membership level within organisations such as the Institute of Internal Auditors (IIA) where membership and certified status (thus an individual in transit towards adherence AND an individual maintaining adherence) happily co-exist within the same organisation. For that matter, this co-existence allows for the interchange of knowledge and skills between members in a bigger international organisation, which can just improve overall institutional capacity.

6. GLOBAL PROFESSION, LOCAL SOLUTION

The concept of a “global profession, local solution” was originally coined in the white paper on professional development in INTOSAI. There the original intention of this principle was to indicate a preferred option to proceed with development work relating to auditor certification in such a way that, at INTOSAI level, certain basic principles give structure to professional development, while detail application (thus tailoring, adding on, etc.) will happen at regional or SAI level, with the necessary appreciation of specific and unique requirements at that level.

The concept will apply at all levels of professionalisation activity, as spelt out in the framework on page 5 of this document.

Both the IFAC statements of membership obligations, the ISSAI pronouncements on institutional capacity (levels 1 and 2) and specifically the requirements of ISSAI 12 recognise the importance of an enabling environment, as well as formalised structured efforts towards professional development. These concepts have also been evident in discussions at the level of the INTOSAI Task Force on Strategic Planning, the INTOSAI Joint Goal Chair engagements, the Task Group on INTOSAI Auditor Certification, as well as the four formal INTOSAI strategic goal committee structures. Throughout these discussions there has been recognition of the principle that the ISSAI framework should include standards, guidance and best practices (often referred to as professional pronouncements) for education, training and capacity development (or the term used by the Forum for INTOSAI Professional

⁶ Organisational capability refers all matters that affect the relevance and abilities of a SAI, from adherence to appropriate standards and leadership, to good governance and solid policy frameworks, as appropriate

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Pronouncements (FIPP) and in the remainder of this document – “standards for auditor competence”).

The existence of an enabling framework of professional pronouncements on auditor competence will again give substance to the principle of a “global profession, local solution”. It will allow INTOSAI to guide its membership – at a level of over-arching principles – regarding the development of auditor competence. It then allows individual SAIs or INTOSAI regional organisations to refine this further at a local level, on their own or in partnership with other bodies, to develop a more tailored and SAI-appropriate approach to professional development, taking cognisance of unique mandates, legislative frameworks, culture, SAI requirements, etc.

As INTOSAI embarks on its journey to deal with professional development challenges in a structured and enabling manner, it is important to provide some feel to the matters which, at minimum, should be covered in such a set of professional pronouncements at an international level. The following core concepts appear to form the critical foundation of such a set of professional pronouncements:

Process reflections (principles)

- *Structured training and/or capacity development interventions* (dealing with definitions, principles, process considerations of different interventions such as classroom training, e-learning, blended learning, on-the-job training, coaching, mentoring, tertiary studies, etc.).
- *Professional qualification and/or certification* (a structured process of competency development where an auditor will undergo a specific programme of structured education, potentially coupled with certain practical experience requirements to obtain an externally accredited professional qualification), which may deal with entry into formal education, formal education requirements, practical experience requirements, assessment processes, continuing development for professionals, etc.
- *Recognition of prior learning* (a process of recognising experience gained in the workplace instead of formal education as an indicator of competence).

Content reflections (application guidance)

- *Competency frameworks* (“can do” requirements, defined in terms of knowledge, skills and attitude)
- *Curricula* (combination of subjects, courses that will build up to specific licensing or qualification)
- *Job profiles* (a document that combines job requirements with competency requirements)
- *Specialist recognition or “licensing” in certain circles* (defining requirements, assessments or examinations that will allow a person to perform specialist functions).

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In reviewing the above, as set out by different international organisations such as IFAC (and its member bodies), the IIA and others, it is interesting to note that the “process reflections” are fairly well defined and consistent throughout the broader accounting and auditing profession.⁷ It is at the level of how these principles are applied, the context in which they may be applied - the “content reflections”, that we see differences between countries, organisations, etc. It would appear that, in keeping with the stated objective of “global profession, local solution”, INTOSAI should limit its “global profession” efforts to those cross-cutting, “generic” process principles in its overall pronouncements regarding education, training and capacity development.

The ability to reflect on “content principles” at an international level may be more limited and even inappropriate, but it is accepted that a basic level of guidance on core competency requirements for public sector external auditing may be appropriate.

The International Accounting Education Standards Board (IAESB) recently issued a consultation paper that deals with future strategies and priorities for that board. This paper recognises the existence of a comprehensive set of education, training and capacity development standards, available for implementation by IFAC member bodies across the globe. It also appears to suggest that the emphasis in the board’s work programme will be on refinements to these standards, responses to emerging issues, thought leadership developments and responses to the implementation challenges in certain specific environments. It confirms that a wealth of educational standards, guidance and best practices is available as a foundation for any further work that INTOSAI may want to do in this regard in future. Discussions with other players in this market, at international and local levels, have confirmed this view.

As with the development of auditing standards a few years ago, the above leaves INTOSAI with two broad choices, each with its own set of advantages and disadvantages:

- Developing own competency standards; or
- Adopting existing appropriate competency standards after a formal process of testing their applicability in the public sector; developing any additional standards and guidance required by the uniqueness of public sector and public sector auditing; and also providing additional “implementation guidance” on how some of these generic requirements can be used in a SAI environment. Start here

As much as the INTOSAI CBC and the IDI should be key players in this decision (and its implementation), this paper recognises the role of the INTOSAI Professional Standards Committee (PSC) and the FIPP as key structures that will drive future developments around all standards / professional pronouncements, and believes that the above key decision point needs to be unpacked in consultation with the INTOSAI PSC and the FIPP.

However, there will also be a need to address the content principles and specific tailoring - the “local solution” part of the equation. While the obvious answer would be to focus on the role of individual SAIs and INTOSAI regions in this regard, the amount of effort, time and cost involved may suggest a preference for partnering between SAIs. The recent work done on regional professionalism as a result of / arising from the 2015 INTOSAI CBC meeting, offers some insights in this regard.

⁷ This reference is made in the context of private sector financial auditing. Unfortunately, very little could be found as an external benchmark for compliance and performance auditing.

7. REGIONAL EFFORTS TO DRIVE LOCAL SOLUTIONS

SAls do not function in isolation, but – in the INTOSAI context – form part of regional organisations. Many recent documents within INTOSAI have highlighted the pivotal role that regional organisations can and should play in the process of further professionalisation. As an outcome of the first meeting of the Regional Forum for Capacity Development (RFCD) at the time of the annual INTOSAI CBC gathering in Stockholm in 2015, a Framework for Regional Professionalism (FWRP) was developed. The way in which regional service offerings have been described in this framework clearly confirms the important role these regional organisations could potentially play in supporting professionalisation.



According to this framework, professionalisation support may, depending on member needs, include aspects such as the following:

- Facilitating/supporting/coordinating implementation of ISSAIs
- Facilitating possible joint education, certification and/or qualification options
- Providing technical updates
- Emphasising the need for and facilitate access to leadership, management and soft skill learning opportunities
- Providing support for / coordinating development of audit methodologies that speak to the needs of regional SAls
- Providing technical support at the level of ISSAI implementation.

With the benefit of the views on content reflections expressed earlier in this paper, it is suggested that the FWRP also recognise a role for regions in supporting the tailoring of an INTOSAI-approved core competency framework to accommodate the unique mandates and needs of each regional organisation's member SAls, in line with the concept of "global profession, local solution".

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This framework further recognises the value of the SAI and regional strategic management frameworks, both available as part of the IDI's service offering, as critical enablers to allow SAIs and/or INTOSAI regions to tailor some INTOSAI products to fit regional, country and/or SAI uniqueness – in line with the concept of “local solution”.

Should the basic premise of this framework for regional professionalism be confirmed during XXII INCOSAI, one of the next logical steps would be to consider a tool to assess capacity and related performance at regional level, allowing for the development of other supporting mechanisms to address possible gaps / needs by the regional organisation or other providers. Engagements within the broader international accounting and auditing profession have highlighted many models that can serve as a basis for such an assessment tool, such as the Maturity Model for the Development of Professional Accountancy Organisations (PAOs) developed by the Confederation of Asian and Pacific Accountants (CAPA).

8. PROFESSIONAL DEVELOPMENT BASED ON PUBLIC-SECTOR-SPECIFIC COMPETENCY FRAMEWORKS

The last building block in professionalisation, at an individual level, deals with the “testing” of competence against certain competency requirements. As indicated earlier in the document, one of the deliverables that the INTOSAI governing board requested from the TGIAC focused on the development of competency matrices that could give structure to the discussions on further professionalisation, and more specifically, professional development programmes.

In response to this request, the TGIAC has developed a specific “competency framework for public sector audit professionals at supreme audit institutions” for consideration during XXII INCOSAI, dealing with the basic competency requirements for financial audit, compliance audit and performance audit.

In following the concept of a “global profession, local solution” to its fullest consequence, this framework proposes a core set of competencies that defines the essence of a public sector auditor, leaving the option to INTOSAI regional organisations and individual SAIs to add to, tailor and/or refine these competencies to fit regional or SAI requirements and needs. This challenge to add to, tailor and/or refine comes with an important proviso, namely that it should be addressed without compromising the universal value of the core framework.

Although the implementation of this core competency framework through dedicated professional development programmes may be some time away, it is important to note that the successful implementation of such programmes presupposes the availability and successful implementation of all other elements listed in the table on page 5 of this document.

Given that the development of the INTOSAI core competency framework has just been completed, it is clear that any commentary on piloting of such competency frameworks is premature.

9. PARTNERING FOR SUCCESS

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INTOSAI's motto *Experientia mutua omnibus prodest* (mutual experience benefits all) captures a spirit of cooperation and partnering throughout the INTOSAI family and has been a driver of success in many an intervention in this community. Experiences in the recent past with standard-setting (partnering with the International Auditing and Assurance Standards Board [IAASB]), developments regarding assurance on performance reporting (engagements with the United Nations on the role of SAIs relating to the new Sustainable Development Goals) and capacity development (IDI, professional institutes and other service providers) have confirmed this principle, but have also extended this way beyond the traditional borders of this community of SAIs. For that matter, the two recent UN resolutions (A/66/209 and A/69/228) recognise INTOSAI as a true international player. In keeping with this, partnering with other players in the international accounting and auditing space in a formalised manner appears to be a logical consideration. Cooperation should not be limited to international accounting and auditing bodies, but should potentially extend to players in the international field of human resource development such as ATD – the Association for Talent Development (previously known as ASTD – the American Society for Training and Development) and others.

The key to the success of these partnerships lies in optimising the synergies that can come from formalising these partnering relationships, while cherishing and protecting what makes public sector auditing such a unique and powerful function – the ability to touch the lives of citizens as described by ISSA 12.

It appears to be inevitable that any further work on the establishment of INTOSAI competency standards will include extensive engagements and/or partnering with other international players in accounting and auditing. The same principle appears to hold true at SAI level, where many organisations have found valuable partnerships with other players in their local accounting and auditing professions. A clear example is the partnering between SAI South Africa, the South African Institute of Chartered Accountants (SAICA), the Independent Regulatory Board for Auditors (IRBA, the Associations of Chartered Certified Accountants (ACCA) and other players to establish a pipeline for professional development in public sector auditing in that country. From a small start just over a decade ago, this has led to the establishment of a permanently employed audit establishment almost fully capacitated by professionally qualified staff, while almost a third of the organisation is made up of trainees working towards a professional qualification in a structured professional development stream managed and overseen by this partnership.

While it may be more difficult to find international benchmarks for performance and compliance auditing, the Brazilian Federal Court of Accounts (TCU), as outgoing chair of the INTOSAI Performance Audit Sub-committee (PAS), has noted the wealth of information available from organisations such as the Association of Local Government Auditors (ALGA) and the American Association for Evaluation in Education, that can inform the developments in these areas.

As these relationships evolve, it appears to be prudent in the immediate future to mandate the relevant INTOSAI organs that deal with work in education, training and capacity development (INTOSAI CBC, IDI, INTOSAI FIPP, with the support of the INTOSAI PSC and KSC) to engage fully with other players in the broader international accounting and auditing profession, such as IFAC, independent standard-setting bodies (e.g. the IAESB) the IIA, the ATD, ALGA, etc. ranging from knowledge sharing, engaging and providing inputs towards each other's work programmes and seeking representation in each other's working structures.

10. LOOKING FORWARD

In the 60 years plus of INTOSAI's existence, this organisation has evolved and grown immensely and, accordingly, its efforts to remain relevant, add value, and provide a truly professional global service offering have also been in a state of constant, constructive change. The current debate within INTOSAI around further professionalisation, especially in the build-up to the XXII INCOSAI, serves as fertile ground for adding momentum to this ambition. This paper acknowledges that a process of structured professional development is a critical element of INTOSAI's vision to remain and grow as a relevant player in the international community.

To ensure that the INTOSAI community derives the most value from future processes of professional development, this document proposes that INTOSAI should:

- **urge** all heads of SAIs to fully utilise the SAI PMF as a mechanism to either confirm the extent to which a SAI is developing towards appropriate organisational capability or is actively maintaining this capability, with a view to creating an appropriate and fertile environment for professional development initiatives at SAI and INTOSAI regional level.
- **support** the process of further development of professional pronouncements on auditor competence.
- **task** the INTOSAI CBC and the INTOSAI IDI, in consultation with the INTOSAI PSC and the FIPP, to give structure to and guide this process of developing professional pronouncements on public sector auditor competence.
- **support** the concept of INTOSAI organs partnering with the broader international accounting and auditing community on work relating to education, training and capacity development.
- **mandate** the appropriate INTOSAI organs to forge suitable relationships with broader international accounting and auditing organisations to enable partnerships on education, training and capacity-development initiatives going forward.
- **support** the adoption of the Framework for Regional Professionalism and encourage its implementation by the INTOSAI regional organisations.
- **encourage** the utilisation of the IDI Regional Framework for Strategic Management as a tool to plan the possible service offerings of INTOSAI regional organisation.
- **support** further work on the establishment of competency-based professional development programmes, following the development of the INTOSAI core competency framework, with emphasis on regional testing of the appropriateness of this framework.