

Dear INTOSAI colleagues

In the work-plan of the Task-Force on INTOSAI Auditor Professionalisation (TFIAP) the work taken on by work-stream 1 is described as follows:

*“The **first work-stream** represents a continuation of the research and work contained in the original enabling mechanisms document. Initially this work-stream will focus on unpacking and understanding the needs for professional pronouncements (at the level of standards and guidance) on auditor competence, taking into account the widest possible range of views within the INTOSAI community. Instead of doing this through a top-down, very academic process to determine or survey the needs of the INTOSAI community, it is proposed that a very basic (draft) **“Framework for Professional Development Initiatives” (FPDI)** be developed during the first TFIAP meeting, to drive this process. This draft framework will initially aim to document the basic process steps that any SAI should consider in developing a professional development initiative (anything from a very basic certification course to the introduction of a professional qualification option), but – over time – be enhanced with the results of further research, consideration of practical experiences by SAIs, etc to a point where a) it can be confirmed as a very detailed and well-consulted guide on the topic (around 2019) and b) where it can serve as the basis of a very informed and inclusive, bottom-up exercise to determine the ‘universally true’ principles in this process of professional development that should be considered at the level of professional pronouncements.*

The intention with this process is to develop a position paper that will deal with the actual detailed drafting of such pronouncements beyond 2019 – the time period that FIPP has set aside in its SDP for the consideration of pronouncements of auditor competence.

As part of the work on the envisaged position paper, research should properly reflect on the availability of existing professional pronouncements that can serve as a possible departure point for and/or inform the crafting of INTOSAI-specific pronouncements on auditor competence.

*In keeping with the intention to work towards a decision on professional pronouncements on auditor competence, using an inclusive, bottom-up process (as described above), the TFIAP intends creating a work-space on the CBC web-site to compile a **compendium of professionalization case studies** that can both inform the development of professional pronouncements and can serve as valuable inputs / lessons learnt into regional or even SAI processes of professionalization. The FPDI process steps can serve as an easy way to give structure to these submissions to ensure a level of consistency / user-friendly use of these case studies.*

*In similar vein, the TFIAP will also create a work-space on the CBC web-site to initiate a discussion on the **“auditor of the future”** – work that, over time, will translate in to the updating of pronouncements on auditor competence and related competency frameworks. This builds on the work done during 2015 during the Global Audit Leadership Forum (GALF), hosted by SAI New Zealand and subsequent requests (such as the 2017 Commonwealth Auditors-General Conference in Delhi).”*

This communique serves as an invitation to all Supreme Audit Institutions to submit:

- Professionalization case studies and success stories (preferably taking into account the steps outlined in the FPDI, in whatever way is appropriate), and
- Submissions on their thinking about the competency requirements for the auditor of the future (in the form of either a slide show or a basic position paper),

to the INTOSAI CBC secretariat for inclusion on the CBC web-site.

These submissions will be utilized to inform the upcoming work of the TFIAP. It will also allow other SAIs that are interested in launching their own professional development initiatives to learn from their peers and / or to set up knowledge-sharing opportunities / study visits.

Your assistance in this regard will be greatly appreciated.

Kind regards

TFIAP