**PROCESS FLOW FOR PROFESSIONAL DEVELOPMENT INITIATIVES**

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| **(final working document, confirmed at the 2017 Washington meeting of the TFIAP, later reworked into the 2018 draft ‘professionalisation pathways’ guideline)** |

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It stems from the definition of project 1 of the TFIAP (as per the relevant TFIAP strategic concept), which states:

*“The* ***first project*** *represents a continuation of the research and work contained in the original enabling mechanisms document. Initially this project 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) “Process Flow for Professional Development Initiatives” (PFPDI) be confirmed 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 PFPDI 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).”*

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|  | **Process step** | **Description** | |  |
| **1** | **Determine a SAI strategy for professional development** |  | * Confirm the need of the SAI regarding professional. development of staff, being clear on the expected end-result. * Ensure alignment with SAI’s overall strategic plan. * Ensure leadership buy-in. * Agree to use the SAI PMF / other assessment tool as an instrument to inform this decision. * Consider organisational impact (policies, procedures, etc). |  |

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|  | **Process step** | **Description** | |  |
| **2** | **Confirm the SAI competency requirements related to the proposed professional development initiatives[[1]](#footnote-1)** |  | * Utilise the 2016 INTOSAI competency framework (“global profession”) as a departure point, confirm the exact competency requirements of the SAI to handle its mandate and give effect to its strategic plans. * In considering the competency requirements, add SAI-specific requirements, add additional requirements not yet addressed by the framework (e.g. leadership and managerial competencies, etc.) to create a professional development solution that is fully tailored to the needs of the SAI (“local solution”). * Confirm specific job / position profiles per staff target group. |  |

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|  | **Process step** | **Description** | |  |
| **3** | **Understand the gap between current and proposed competencies**  **(gap analysis)** |  | * Gain an understanding of the current state of competencies in the SAI, with a view to determine a gap between the existing and new competency requirements, thereby confirming the exact competencies that are being targeted for development. |  |
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| **4** | **Decide on approach to address competency gaps** |  | * Decide on the most appropriate approach to addressing the skills gap (recruit for the necessary knowledge and skills, develop these necessary knowledge and skill (and decide on the appropriate combination of education and practical experience), recognition of prior learning, accelerated training etc. * If relevant to the SAI, use the work done in 1 to 3 to engage with the local Public Service Commission to source / develop appropriate knowledge and skill. * The above decision will have to include a detailed cost benefit analysis to ensure that the professional development option is affordable to the SAI. |  |

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|  | **Process step** | **Description** | |  |
| **5** | **Address enabling environment for proposed professional development initiative** |  | * Depending on the approach selected in step 4, confirm the requirements in terms of:   + Organisational enablement,   + Enabling policies[[2]](#footnote-2),   + Enabling partners[[3]](#footnote-3), etc. |  |
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| **6** | **Design professional development program** |  | * Refer to the framework in Annexure A for broad design principles. * Address the basic principles of program objectives, content, training techniques, pre-testing, tools, teaching guidance, resources, training transfer requirements, exercises, assignments, etc. |  |
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| **7** | **Implement / deliver professional development program** |  | * **…** |  |

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| **8** | **Assess competencies that were developed as part of the professional development program[[4]](#footnote-4)** |  | * Assess competencies developed at the appropriate level (certification of a specific program, qualification for a license to practice or as a professional qualification), through examinations, portfolio of evidence, practical assignments, supervisor feedback, etc. |  |
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| **9** | **Implement an initiative to ensure that the assessed competencies are kept current / maintained** |  | * Confirm a specific program of continued professional education and training and/or career development, as relevant, to ensure that the competencies gained are kept current (cognisant of new developments, new technologies, etc). |  |
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| **10** | **Evaluate the professional development initiative** |  | * With reference to the strategy for professional development, as confirmed in step 1, evaluate the success of the initiative, referring to the most appropriate ROI model (e.g. number of professionals produced). * Confirm continued alignment and contribution to the SAI’s overall strategic plan. |  |
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**Annexure A**

**Outline process flow for design of a professional development program as envisaged in step 6 above**

1. **Competency Framework**: defines the set of competencies that the individual must display in order to be certified.
2. **Syllabus**: is an [outline](http://en.wikipedia.org/wiki/Outline_(summary)) and [summary](http://en.wiktionary.org/wiki/summary) of topics to be covered in an [education](http://en.wikipedia.org/wiki/Education) or [training](http://en.wikipedia.org/wiki/Training) [course](http://en.wikipedia.org/wiki/Course_(education)) for the certification programme.
3. **Development and Delivery Mechanisms**: refer to the process of developing detailed courseware and study material based on the prescribed syllabus and delivery mechanisms. This may be in the form of any of the development options outlined in figure 2.
4. **Evaluation of Knowledge and Skills**: refers to the need for appropriate independent mechanisms for evaluating both knowledge and skills.
5. **Continuous Professional Education:** depending on the framework, an individual may be certified for life or the framework may define continuous professional education (CPE) requirements to maintain the certification. In case of the latter, the certifying agency has to define criteria for CPE and have a mechanism for review and monitoring.

1. May need to be addressed at the level of an INTOSAI standard on auditor competence, based on initial feedback from the TFIAP. [↑](#footnote-ref-1)
2. This may be informed by the guidance that will be provided in work-stream 4 of the TFIAP, dealing with best practice guidance on competency-based human resource practices. [↑](#footnote-ref-2)
3. Partners may include resources to help develop the programs, implement the program, assess the developed competencies, recognise trhe competencies developed at the level of a qualification or a license to practice, etc. [↑](#footnote-ref-3)
4. May need to be addressed at the level of an INTOSAI standard on auditor competence, based on initial feedback from the TFIAP. [↑](#footnote-ref-4)