

July 2019 Update

# Competency framework for public sector audit professionals at Supreme Audit Institutions

---



DRIVE

# TABLE OF CONTENTS

<b>Quality Assurance Certificate</b> Chair of the Task-Force on INTOSAI Auditor Professionalisation	<b>4</b>
<b>Quality Assurance Certificate</b> Chair of the INTOSAI Capacity Building Committee	<b>5</b>
<b>Background</b>	<b>6</b>
<b>Purpose</b>	<b>8</b>
<b>Definitions</b>	<b>10</b>
<b>Key Principles</b>	<b>12</b>
<b>Competency framework for a public sector audit professional</b> a) Cross-cutting competencies for an audit professional b) Competencies for an audit professional involved in compliance auditing c) Competencies for an audit professional involved in financial auditing d) Competencies for an audit professional involved in performance auditing e) Competencies for an audit professional with jurisdictional responsibilities	<b>16</b>
<b>Conclusion and future work required</b>	<b>36</b>

# QUALITY ASSURANCE CERTIFICATE; CHAIR OF THE TASK-FORCE ON INTOSAI AUDITOR PROFESSIONALISATION (TFIAP)

All INTOSAI public goods that are not intended for inclusion in the INTOSAI Framework of Professional Pronouncements (IFPP), must adhere the requirements set out in the paper titled "Quality Assurance on Public Goods developed outside Due Process", approved by the INTOSAI Governing Board in November 2017.

The guide on "Developing pathways for the professional development of auditors in a Supreme Audit Institution (SAI)" adheres to these requirements, at level 2. A document at this level would not have been subjected to quality assurance requirements similar to those for the INTOSAI due process, but would nevertheless have been finalised taking into account the following assurance considerations:

- Representation – The task-force represented the different groupings in INTOSAI as well as possible, ranging from formal structures such as the general secretariat and the goal committees, the INTOSAI Development Initiative (IDI), INTOSAI Regional Organisations to SAIs that represented the different models of auditing in INTOSAI, regions, sizes of organisations, etc. In addition, membership of the task-force remained open to any interested party.
- Structured work-plan – The work-plan was formalised and confirmed with all representatives in a document called the TFIAP strategic outline (2016 to 2019).
- Openness and transparency – Work-progress and interim deliverables have been openly shared on the INTOSAI CBC web-site and formally reported on to both the INTOSAI CBC Steering Committee and the INTOSAI Governing Board.
- External stakeholders representation – External stakeholder have been part of the task-force since inception and included the likes of IFAC, the IIA and the GIZ.
- Liaison with the Forum for INTOSAI professional pronouncements – Given the ambition of INTOSAI to transition the current work of the TFIAP into the IFPP as pronouncements on audit competence, a representative of the Forum for INTOSAI Professional Pronouncements (FIPP), in the person of a dedicated liaison officer for this project stream, has worked with the task-force since its inception.
- Work-method – The task-force meetings have been run in the format of work-sessions that informed further developments, which were tested formally after each task-force meeting, during a process of internal review and commentary. In addition, the work done by the task-force could be tested against the outcome of independent research on the topics at hand, commissioned by the GIZ.
- Exposure – The final draft of the document was exposed to the full INTOSAI community for a period of 45 days before INCOSAI 2019 receiving extensive and representative comments. All commentary was responded to and, where relevant, the document was amended and updated.

To the extent relevant, the guide developed is consistent with relevant INTOSAI principles, standards and practices.

The product is valid until INCOSAI 2025, if not revisited already in the process of transitioning this work to the level of the IFPP. If it is not reviewed and updated by December 2025, it will cease to be a public good of INTOSAI developed outside the due process.

---

**Jan van Schalkwyk**

Chair of the Task-Force on INTOSAI Auditor Professionalisation  
Corporate Executive: Supreme Audit Institution of South-Africa

---

**Date**

# QUALITY ASSURANCE CERTIFICATE; CHAIR OF THE INTOSAI CAPACITY BUILDING COMMITTEE

Based on the assurance provided by the Chair of the Task-Force on INTOSAI Auditor Professionalisation and an assessment that I conducted, in my capacity as the Chair of the INTOSAI Capacity Building Committee, it is certified that the guide on "Developing pathways for the professional development of auditors in a Supreme Audit Institution (SAI)" adheres to the requirements of the paper titled "Quality Assurance on Public Goods developed outside Due Process" approved by the INTOSAI Governing Board in November 2017, at level 2.

A document at this level would not have been subjected to quality assurance requirements similar to those for the INTOSAI due process, but would nevertheless have been finalised taking into account the assurance considerations in the statement above, which I have overseen.

The product is valid until INCOSAI 2025, if not revisited already in the process of transitioning this work to the level of the IFPP. If it is not reviewed and updated by December 2025, it will cease to be a public good of INTOSAI developed outside the due process.

---

**Kimi Makwetu**

Chair of the INTOSAI Capacity Building Committee  
Auditor-General of South-Africa

---

**Date**

# 1

## BACKGROUND

Developing auditor competence has long been a priority for supreme audit institutions (SAIs) worldwide. In 2014, the Finance and Administration Committee (FAC) of the International Organisation of Supreme Audit Institutions (INTOSAI) formed a task group on INTOSAI auditor certification (TGIAC) to explore the concept of certification. The TGIAC was set up under the leadership of the SAI of South Africa, which chairs the INTOSAI Capacity Building Committee (CBC). In 2016 this task group was replaced by the Task-Force on INTOSAI Auditor Professionalisation (TFIAP), also under the leadership of the CBC.

One of the TGIAC's first deliverables was the 2014 White Paper on Professional Development in INTOSAI. This white paper explored the concepts, processes and alternative approaches to professional development at INTOSAI, with an initial focus on auditor certification.

The white paper also recommended that a 'global profession, local solution' approach would best suit INTOSAI and a mandate was sought for the TGIAC - to develop a core competency framework for public sector auditing to tangibly inform future discussions around professional development in this community. The INTOSAI governing board considered the white paper in November 2014, asking for further research and benchmarking on the topic and giving the go-ahead for the development of a first basic competency framework.

The TGIAC met in Norway in June 2015 to start developing an INTOSAI competency framework for auditors. At this workshop, members discussed and agreed on the definitions of competencies and the key principles for defining a framework of this nature. Members also made a first attempt at defining a set of competencies for financial, performance and compliance auditors.

Since then, a group of audit experts from INTOSAI sub-committees and regional organisations have discussed the competencies. Then, in 2016, a small team consisting of professionals from the CBC, KSC and the INTOSAI Development Initiative (IDI) did further work on the framework.

The TGIAC presented an INTOSAI competency framework to the global community of Auditors-General for consideration during XXII INCOSAI in Abu Dhabi in 2016.

This framework dealt with the competency requirements for financial audit, compliance audit and performance audit professionals in SAIs and included cross-cutting competencies that apply to all three areas.

At the same time, the INTOSAI CBC also presented the congress with a position paper on the enabling mechanisms required to facilitate and structure professional development at SAI level. This paper had two aims. First it dealt with processes and developments that will create the appropriate institutional capacity for the establishment of professional development options. Secondly, it expanded on critical concepts such as the principles of 'global profession, local solution', partnering for success, etc. After XXII INCOSAI, these concepts have been core to taking competency-based initiatives, both for professional development for other human resource activities.

While the competency framework as such was approved at the XXII INCOSAI, the congress accepted a proposal from the INTOSAI CBC to take the work further. This involved two key steps:

- Tasking the INTOSAI Development INTOSAI (IDI) to initiate a pilot project to test the use of the competency framework in the development and implementation of a global professionalisation initiative. This pilot project would be known as the 'Professional Education for SAI Auditor' project,
- Establishing a task-force on INTOSAI Auditor Professionalisation (TFIAP) to take forward the work that the INTOSAI CBC had done until 2016, with specific emphasis on:
  - Further refining the INTOSAI competency framework based on emerging developments in the area of further professionalisation,
  - Catering for the professionalisation needs of SAIs with Jurisdictional Responsibilities<sup>1</sup>, with specific emphasis on expanding the INTOSAI competency framework to address these SAIs' competency needs,
  - Providing guidance on how to use the INTOSAI competency framework in enhancing human resource practices and developing professional development initiatives (referred to as pathways for professional development)<sup>2</sup> at SAI level,
  - Embarking on formal research to confirm the spectrum of options available in developing professionalisation pathways globally, and
  - Based on the above, confirming a roadmap towards the development/adoption of INTOSAI professional pronouncements on auditor competence.

### *Updated competency framework*

Key developments since 2016 made it necessary to update the 2016 INTOSAI competency framework. This document is the result of the additional work done since then.

One important characteristic of this version is that it reflects on the competencies that audit professionals require when involved with SAIs that have Jurisdictional Responsibilities. This document now incorporates the outcome of a TFIAP project in this regard, that was headed by SAI Senegal and involved consultation with the Forum for SAIs with Jurisdictional Responsibilities.

The document also confirms that the requirements of the 2016 INTOSAI Competency Framework remain valid and applicable. This confirmation is based on feedback from the IDI's work in its 'Professional Education for SAI Auditor project.

Given feedback on the utilisation of this framework since 2016, mostly from the IDI and the TFIAP, a number of other terminology and editorial refinements have also been incorporated into the document.

The updated framework is intended to reflect the latest position on core competencies required in the INTOSAI community. It covers the different areas of work required in SAIs, including financial auditing, compliance auditing, performance auditing and, where applicable, certain jurisdictional responsibilities. The intention is that this framework should eventually become part of a bigger project to develop professional pronouncements on auditor competence in INTOSAI and find its way into the INTOSAI Framework of Professional Pronouncements. The roadmap towards this will be considered and confirmed during the 2019 INCOSAI in Moscow.

Lastly, the TFIAP recently finalised a guide on 'developing pathways for the professional development of auditors in a Supreme Audit Institution. This guide deals with how the INTOSAI competency framework can be used to develop public sector audit professionals in the most context-appropriate way.

<sup>1</sup>SAIs with Jurisdictional Responsibilities are defined in the Paris Declaration of December 2016.

<sup>2</sup>A pathway for professional development is a formalised, structured development programme chosen by a SAI that is aimed at developing and maintaining competent, professional staff within the SAI.

# 2

## PURPOSE

When the TGIAC started the original development of the competency framework, its main purpose was to use this as the first step in crafting pathways for professional development at SAI level<sup>3</sup> within INTOSAI. The understanding was that the framework would focus on developing a set of universally true core competencies (the 'global profession' angle), thus allowing INTOSAI regional organisations and SAIs to tailor, add to and further develop these to suit their unique mandates and needs (the 'local solution' angle)<sup>4</sup>.

However, the team soon realised that such a framework could serve multiple purposes at INTOSAI, regional and SAI level. We believe that a competency framework for SAI audit professionals can, among others, affect, influence and inform the following:

Pathways for Professional Development at SAI, Regional and INTOSAI Level



Attraction & Recruitment



Performance Management



Learning & Development



Retention & Succession



Other Human Resource Management Processes



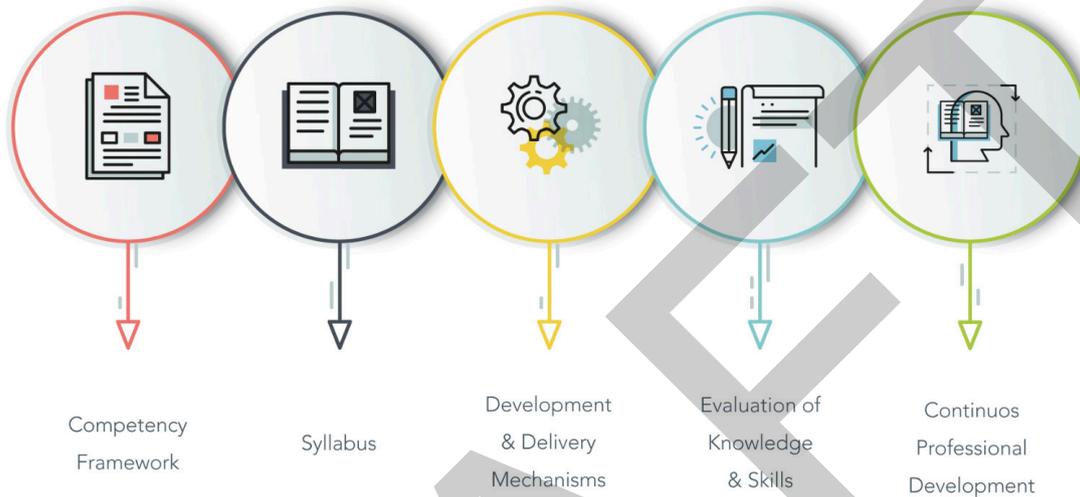
<sup>3</sup>In the 2016 framework, these were still referred to as "auditor certification options".

<sup>4</sup>This process of tailoring is, among others, described in the TFIAP's guide – 'Developing pathways for the professional development of auditors in a Supreme Audit Institution'.



## PATHWAYS FOR PROFESSIONAL DEVELOPMENT AT SAI, REGIONAL AND INTOSAI LEVEL

This was the originally envisaged purpose of the competency framework. The group agreed that the definition of a competency framework is the first step in the introduction of any pathway for professional development. Only after articulating the required competencies can a syllabus be developed, a certification programme designed and delivered, evaluation conducted and provision made for continuous professional development.



The framework articulated in this document can be used by SAIs, INTOSAI regional organisations and INTOSAI bodies such as the IDI to design and deliver professionalisation pathways to develop and certify demonstrated competencies.

### RECRUITMENT

The competency framework can be used as a basis to guide SAIs when recruiting auditors.

### CAREER DEVELOPMENT

SAIs can use the framework to develop career plans for their staff, enabling them to reach a level of professional competency in one or more of the three main areas of auditing.

### LEARNING AND DEVELOPMENT

All learning and development initiatives at INTOSAI, regional and SAI level can be based on this framework.

### PERFORMANCE MANAGEMENT

Assessing whether an individual has displayed the competencies relevant to performing effectively in their function is a major consideration in performance management.

### WORKFORCE PLANNING

The SAI's management can use the framework to develop an overall deployment plan for the audit workforce, based on the available competencies and competencies needed for executing the SAI's audit work plan.

# 3

## DEFINITIONS

As a starting point, it is necessary to define a number of key concepts used in this document. These concepts may also be relevant to some of the development work that may follow once this document has been finalised:

- 3.1 **Competencies** can be described as the measurable or observable knowledge<sup>5</sup>, skills<sup>6</sup> and personal attributes<sup>7</sup> critical to successful job performance. The extent to which a specific competency is measured or observed depends on what the framework is being used for (the purpose).
- 3.2 A **competency framework**, in turn, can be described as a conceptual model that details and defines the ideal competencies required/expected of an individual's professional capacity for a specific audit stream (financial, compliance, performance, jurisdictional) that contributes to success/high performance. Competency frameworks are not static but rather dynamic in nature and seek to define the elements needed to drive success. These elements will change depending on the circumstances.
- 3.3 **Core competencies** represent a minimum set of competencies that all staff within a specific discipline should possess. By definition, this also implies that, in describing a profile for a specific position, one would be dealing with a combination of core competencies and discretionary competencies. Core competencies would hold true for all individuals in a group while discretionary competencies may differ from individual to individual within a group.

In INTOSAI terms, core competencies, refer to the knowledge, skills and personal attributes that bind the community together as public sector auditors. These are based on the International Standards of Supreme Audit Institutions (ISSAIs) and should be universally applicable to all SAIs.

- 3.4 Discretionary competencies are those competencies that make each and every SAI unique. It is well accepted throughout the INTOSAI community that, as much as SAIs share commonalities in the work that they do to make a difference to the lives of citizens, they have differing mandates, differing enabling legislation, differing requirements relating to public finance management, differing needs and different methodologies and practices, etc.

These discretionary competencies have not been defined in the INTOSAI Competency Framework and it is up to the individual SAI, or the INTOSAI regional organisation to which it belongs to define its discretionary competencies and combine them with the core competencies in a unique profile that will be relevant to that SAI. This combination process is described in chapter 2 of the INTOSAI guide on 'developing pathways for professional development of auditors in a Supreme Audit Institution'.

<sup>5</sup>Knowledge is the theoretical or practical understanding of a subject  
<sup>6</sup>Skills are the proficiencies developed through training or experience  
<sup>7</sup>Personal attributes refer to the qualities, characteristics or traits of a person.

DRAFT

# 4

## KEY PRINCIPLES

In developing this framework, the following key principles were applied:

### **ALIGNMENT TO THE INTERNATIONAL STANDARDS OF SUPREME AUDIT INSTITUTIONS (ISSAIs)**

The framework has, as far as possible, been aligned to the public-sector-specific professional pronouncements contained in the INTOSAI Framework for Professional Pronouncements (IFPP). The competencies set out in the framework are defined at a level that will enable the individual auditor who demonstrates the identified competencies and has the appropriate enabling environment to implement ISSAIs in audit practice, according to the mandate of the SAI. To ensure relevance, it is also cognisant of emerging issues<sup>8</sup>.

### **PROFESSIONAL LEVEL**

The competencies are defined at a professional rather than a basic level, focusing on the mandate of a SAI and the individual competencies necessary to implement ISSAIs (including handling certain relevant jurisdictional responsibilities, if relevant). Each organisation can determine the path or levels they will apply in their professional development programmes to advance an individual to this professional level. In certain SAIs, depending on their mandate, strategic preference or size, an individual auditor may be developed to demonstrate more than one set of competencies, for example, both compliance audit and performance audit competencies.

### **CORE CONSISTENCY**

Being largely ISSAI-based, the framework defines individual core competencies that are universally applicable across SAIs' mandates. Each organisation then needs to define additional discretionary competencies that are specific to its environment or tailor the framework to suit the specific mandate, needs or purpose<sup>9</sup>. Any tailoring should be done with care so as not to lose the universal value of the core framework.

### **OBSERVABLE BEHAVIOUR**

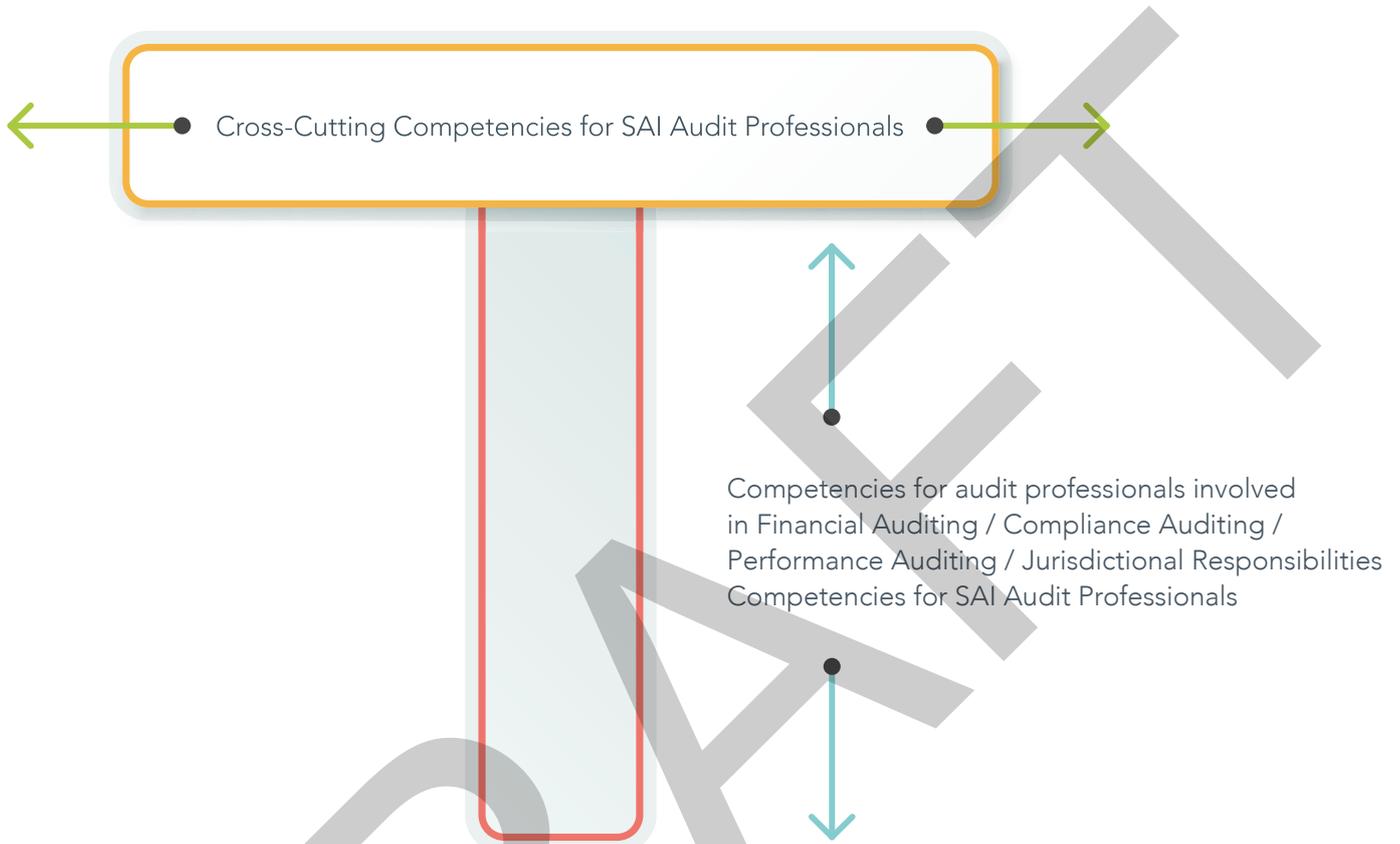
Each competency is defined in terms of observable behaviour so that it can be assessed and developed.

<sup>8</sup> This framework proposes certain competencies that may be required in SAIs with Jurisdictional Responsibilities. Although the Forum for INTOSAI Professional Pronouncements (FIPP) is still considering the necessary professional pronouncements to define and describe these functions, at least 20% of the SAIs in the community find themselves charged with such responsibilities. Thus, the FTFIAP felt it was appropriate to also reflect on these competencies in this framework. The competencies proposed for SAIs with Jurisdictional Responsibilities are based on a) the draft professional pronouncements on these responsibilities that have been prepared by the Forum of SAIs with Jurisdictional Responsibilities, and b) extensive consultation with this forum. The assumption is that SAIs with Jurisdictional Responsibilities will select a baseline set of relevant competencies from the other three areas of audit, and supplement these with the most appropriate selection of competencies that deal with jurisdictional responsibilities.

<sup>9</sup> This process of tailoring is, among others, described in the TFIAP's guide – 'Developing pathways for the professional development of auditors in a Supreme Audit Institution'.

## T-SHAPED PROFESSIONALS

Each competency framework defines a T-shaped professional. The horizontal bar of the T describes the ability of a person to collaborate across disciplines and to use and apply knowledge in areas of expertise other than their own (broad-range generalist skills). The vertical bar represents the depth of related skills and expertise in a single field (deep subject matter expertise).



In the context of this document, the horizontal bar of the T represents cross-cutting competencies that are universally applicable and form the essence of any public sector audit professional in a SAI, e.g. acts in public interest. The vertical bar of the T represents the specific audit-related competencies, e.g. competencies in compliance auditing. This means an audit professional in a SAI engaged in compliance auditing would need to display both the core competencies of SAI audit professionals and the compliance audit competencies of SAI audit professionals. The same applies to professionals operating in the areas of financial or performance auditing.

The position of SAIs with jurisdictional responsibilities would be slightly different. Such a SAI would in all probability define a number of relevant baseline audit competencies from the three areas of auditing, which will then be supplemented with competencies for professionals with jurisdictional responsibilities.

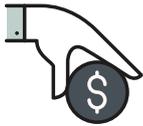
The diagram on the next page depicts the different elements of the INTOSAI “core” competency framework.

## Cross-Cutting Competencies for SAI Audit Professionals



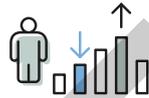
Competencies For  
Audit Professionals  
Involved In  
Compliance Audit

And /  
or



Competencies For  
Audit Professionals  
Involved In  
Financial Audit

And /  
or



Competencies For  
Audit Professionals  
Involved In  
Performance Audit

And /  
or



Competencies For  
Audit Professionals  
with  
Jurisdictional  
Responsibilities

### ONGOING RELEVANCE

As the competency framework is based on the ISSAI framework, it will be necessary to revisit the framework on a regular basis (potentially every three years). This would ensure ongoing alignment with the requirements of the auditing standards and reflect any requirements or challenges posed by emerging issues.

DRAFT

# 5

## COMPETENCY FRAMEWORK FOR A PUBLIC SECTOR AUDIT PROFESSIONAL

### A. Cross-cutting competencies for an audit professional

The cross-cutting competencies for an audit professional have been grouped into five broad clusters:

CC 1: An audit professional leads by example.

CC 2: An audit professional engages effectively with stakeholders.

CC 3: An audit professional behaves in a professional manner.

CC 4: An audit professional contributes to the value and benefits of the SAI.

CC 5: Additional reflection for SAIs with Jurisdictional Responsibilities.

The table below describes the individual competencies under each cluster.

COMPETENCIES	EXPLANATION
<b>CC1</b>	<b>An audit professional leads by example</b>
<b>CC 1.1</b>	Demonstrates ethical behaviour in all situations
<b>CC 1.2</b>	Displays personal accountability

**CC 1.3** Respects diversity

Treats people with respect irrespective of their profession, their views on diverse matters, position, gender, religion, ethnicity, abilities, etc.

Shows an understanding of different cultural norms within the working environment and responds effectively to these differences.

**CC 1.4** Demonstrates basic leadership skills

Demonstrates an ability to influence, inspire and motivate others to achieve results.

**CC2** An audit professional engages effectively with stakeholders

**CC 2.1**

Demonstrates an understanding of stakeholders

Demonstrates an ability to identify key stakeholders and understands their explicit and implicit needs, expectations and operations. These stakeholders include both internal stakeholders (SAI management, peers and team) and external stakeholders (audited entities, parliaments, media, citizens, etc).

Demonstrates an understanding of the principles of and the need for SAI independence.

**CC 2.2**

Communicates effectively with stakeholders

Communicates effectively with stakeholders to give and exchange information with meaningful context and with appropriate delivery, both verbally and in writing.

Demonstrates active listening skills and openness in communicating with stakeholders.

Takes the views of the stakeholder into consideration and engages constructively when circumstances require.

Is able to use different types of media tools for communicating with stakeholders, including general presentations, electronic and social media, etc, as appropriate.

Has the ability to use a broad range of techniques, including facilitation, teamwork and interpersonal skills, to enhance the delivery and effectiveness of audits and to achieve common goals.

**CC3****An audit professional behaves in a professional manner****CC 3.1**

Achieves quality by applying ISSAIs

Demonstrates sound knowledge and understanding of the standards applicable to the role (ISSAIs or national standards aligned to ISSAIs), and demonstrates the effective application of this knowledge.

Applies ISSAIs, or national standards aligned to ISSAIs, within the local context.

Exercises professional judgment and scepticism while applying standards.

Seeks advice if difficult or contentious issues are encountered when exercising professional judgement.

**CC 3.2**

Demonstrates core audit and information technology skills

Shows analytical skills and an ability to synthesise information.

Documents due process/work performed in reaching an audit conclusion/opinion.

Uses and leverages information technology effectively in conducting audits.

Is able to interpret and provide broader context using financial and non-financial information, drawing from a wide variety of data sources.

**CC 3.3**

Continuously strives for excellence

Displays courage and resilience in facing the challenges of an audit environment.

Seeks opportunities to grow and develop knowledge, skills and abilities.

Thinks in a critical and objective way, and questions the status quo to stay relevant.

Advocates positive change.

Shows an ability to learn from successes and failures.

## **CC4** An audit professional contributes to the value and benefits of the SAI

Aligns personal performance goals and direction with the strategic direction of the SAI.

### **CC 4.1** Contributes to SAI performance

Behaves in a manner consistent with the requirements of the ISSAI framework, as well as the SAI's image and reputation.

Monitors and follows up on audit outputs, which contributes to delivering the value and benefits of the SAI.

### **CC 4.2** Contributes to effective management

Works well in a team context to help manage organisational risks and resources effectively.

Provides timely, sufficient and appropriate information to management to enable them to make informed and strategic decisions.

### **CC 4.3** Acts in the public interest

Demonstrates an understanding of and operates effectively in the public sector environment.

Demonstrates the understanding that the SAI exists to serve the citizens and behaves accordingly.

Demonstrates a responsiveness to emerging issues.

## **CC 5** Additional reflections relating to SAIs with Jurisdictional Responsibilities

SAIs with Jurisdictional Responsibilities have the mandate to render a verdict rather than merely express an opinion. For these SAIs, it is important to re-emphasise the concepts of independence and ethical conduct. Appropriate references to these concepts are included in the cross-cutting competencies described above.

## B. Competencies for an audit professional involved in compliance auditing

Following the T-shaped concept, the competency framework for a compliance audit professional includes the:

- cross-cutting competencies for an audit professional described in section 5 (A), and
- compliance audit competencies for an audit professional described in the section below.

The audit competencies can be grouped into five broad clusters. These clusters are mainly mapped on the backbone of an ISSAI-compliant compliance audit process.

CAC 1: An audit professional adds value by conducting ISSAI-compliant compliance audits

CAC 2: An audit professional demonstrates an understanding of context, environment and entity in a compliance audit

CAC 3: An audit professional assesses and manages risk in a compliance audit

CAC 4: An audit professional performs and documents compliance audit procedures as per ISSAIs

CAC 5: An audit professional effectively communicates and follows up on compliance audit results.

The table below describes the individual competencies under each cluster.

COMPETENCIES	EXPLANATION
<b>CAC 1</b> An audit professional adds value by conducting ISSAI-compliant compliance audits	Demonstrates an understanding of the nature, purpose and objectives of compliance auditing, the unique way in which it adds value as part of the accountability chain, and how it is differentiated from and/or linked to financial or performance audit engagements.
<b>CAC 1.1</b> Demonstrates an understanding of how compliance audit practice adds value by promoting accountability and transparency in the use of public money	Displays an understanding of both compliance audit as an attest engagement and compliance audit as a direct reporting engagement.  Demonstrates an understanding of both the regularity focus and propriety focus of compliance audits.
<b>CAC 1.2</b> Demonstrates the ability to apply key concepts of compliance auditing appropriately and consistently in audit practice	Demonstrates the ability to apply key concepts such as subject matter, subject matter information and users in the context of both regularity and propriety compliance engagements.  Applies concepts of authorities, rules and criteria, risk, limited assurance and reasonable assurance engagements in both attest and direct reporting engagements.

**CAC 1.3** Ensures quality in conducting a compliance audit

Applies compliance audit ISSAIs throughout the audit process in both attest and direct reporting engagements with a regularity or propriety focus.

Is able to review compliance audit work done by others for the purpose of quality assurance in line with relevant standards and SAI practices.

**CAC 1.4** Exercises professional judgement and scepticism throughout the compliance audit

Exercises professional judgment and scepticism while applying standards.

Seeks advice if difficult or contentious issues are encountered when exercising professional judgement.

## **CAC 2** An audit professional demonstrates an understanding of context, environment and entity/entities in compliance audits

**CAC 2.1**

Demonstrates an understanding of the wider context of the public sector and compliance frameworks at institutional level

Demonstrates an understanding of the wider institutional framework of rules and regulations and the compliance culture within which the entity operates.

**CAC 2.2**

Demonstrates an understanding of entity operations and associated compliance risks

Demonstrates the ability to evaluate an entity's organisational structure, culture, business processes, operations and systems. These include the entity's system of internal control, internal control activities and controls residing at the entity.

**CC3****An audit professional assesses and manages risk in a compliance audit****CAC 3.1**

Assesses audit risk in a compliance audit

Demonstrates the ability to determine materiality and assess the audit risk of not reporting material non-compliance, including instances indicative of unlawful acts, fraud, abuse or wastage.

**CAC 3.2**

Manages risk throughout the compliance audit process

Develops and implements strategies to reduce audit risk to an acceptable level.

**CAC 4****An audit professional performs and documents compliance audit procedures as per ISSAIs.****CAC 4.1**

Evaluates applicable authorities and criteria to plan the compliance audit

Evaluates relevant authorities and criteria applicable to the audit. Determines the scope of the audit in terms of both regional and thematic coverage.

**CAC 4.2**

Conducts a preliminary assessment of an entity's internal control system

Evaluates the design of internal control systems and whether these are operational and, if so, tests the operating effectiveness of internal controls in light of compliance requirements and concludes on the adequacy of the controls tested.

**CAC 4.3**

Develops and conducts procedures to manage audit risk

Applies knowledge of relevant authorities in performing analytical procedures, control testing and substantive testing to develop audit procedures. Considers audit risks and determines types and extent of testing.

**CAC 4.3**

Applies sampling techniques

Uses a risk-based methodology to address significant risks of misstatement or non-compliance in determining when and how to perform sampling and documents sampling strategy during the audit.

Executes sampling procedures and evaluates results.

**CAC 4.5**

Gathers sufficient and appropriate audit evidence

Corroborates multiple sources of evidence, identifies conflicts and determines evidence that is reliable, accurate, credible, usable and complete for the audit. Shows an understanding of data integrity and reliability concepts that maintain and assure the consistency of data over its life cycle and tests the validity of information.

Uses innovative methods to obtain the required evidence to facilitate analysis and/or testing approaches.

Leverages the work of third parties or specialists and performs procedures, as per the requirements of the standards, on the work of others to determine its adequacy for the audit.

**CAC 4.6**

Evaluates the results of all audit procedures and determines their potential effect on audit conclusions and recommendations

Analyses and synthesises evidence gathered through audit procedures to arrive at audit conclusions (or opinions). Is able to identify to whom, and how, matters related to fraud, wastage and abuse should be communicated.

**CAC 4.7**

Documents the compliance audit

Documents the audit in line with ISSAI requirements.

Demonstrates an understanding of the subject matter and uses appropriate terminology in documentation and communication.

**CAC 4.8**

Communicates with stakeholders throughout the compliance audit

Identifies key stakeholders in the compliance audit, including those charged with governance, and communicates effectively, both verbally and in writing, throughout the audit process as described in CC.2.2.

**CAC 5**

**An audit professional effectively communicates and follows up on compliance audit results**

**CAC 5.1**

Prepares audit reports using the prescribed formats

Formulates audit results in light of audit objectives, and in keeping with prescribed formats, e.g. reports, opinions, forms and communications.

Reports findings of fraud in accordance with ISSAI requirements.

**CAC 5.2**

Follows up on compliance audit results

Develops and implements a plan for following up on audit results with responsible stakeholders.

Monitors the implementation of compliance audit observations.

## C. Competencies for an audit professional involved in financial auditing

Following the T-shaped concept, the competency framework for a financial audit professional will include -

- the cross-cutting competencies for an audit professional described in section 5 (A), and
- the financial audit competencies for an audit professional described in the section below.

The audit competencies can be grouped into five broad clusters. These clusters are mainly mapped on the backbone of an ISSAI-compliant financial audit process.

FAC 1: An audit professional adds value by conducting ISSAI-compliant financial audits.

FAC 2: An audit professional demonstrates an understanding of context, environment and entity in a financial audit.

FAC 3: An audit professional assesses and manages risk in a financial audit.

FAC 4: An audit professional performs and documents financial audit procedures as per ISSAIs.

FAC 5: An audit professional effectively communicates and follows up on financial audit results.

COMPETENCIES	EXPLANATION
<b>FAC 1</b>	An audit professional adds value by conducting ISSAI-compliant financial audits
<b>FAC 1.1</b>	<p>Demonstrates an understanding of how financial audit contributes to promoting accountability in using public money</p> <p>Demonstrates an understanding of the nature, purpose and objectives of financial auditing, the unique way in which it adds value as part of the accountability chain and how it is differentiated from and/or linked to compliance or performance audit engagements.</p> <p>Demonstrates an understanding that financial auditing uses insight to create foresight by examining past events and providing forward-looking, effective and cost-beneficial recommendations to improve public financial management.</p>
<b>FAC 1.2</b>	<p>Demonstrates an ability to apply key concepts of financial auditing appropriately and consistently in audit practice</p> <p>Demonstrates an ability to apply key concepts such as risk assessment, materiality, sampling, risk response, sufficient appropriate audit evidence, levels of assurance and key audit matters in the financial audit process.</p> <p>Demonstrates an ability to provide an opinion on whether the financial statements give a true and fair view of the financial state of affairs of an entity OR that the financial statements have been prepared in line with the applicable financial reporting framework.</p> <p>Demonstrates an ability to determine that sufficient audit procedures have been performed to provide reasonable assurance to the users of the financial statements.</p>

**FAC 1.3**

Ensures quality in conducting a financial audit

Applies financial audit ISSAIs throughout the audit process in different environments to enhance the credibility of the audit report.

Displays the ability to review financial audit work done by others for quality assurance in line with relevant standards and SAI practices.

**FAC 1.4**

Exercises professional judgment and scepticism throughout the financial audit

Exercises professional judgement and scepticism while applying standards.

Seeks advice if difficult or contentious issues are encountered when exercising professional judgement.

**FAC 2**

An audit professional demonstrates an understanding of context, environment and entity in a financial audit

**FAC 2.1**

Demonstrates an understanding of the wider context of the public sector environment

Displays an understanding of the wider context of the public sector environment, which leads to additional audit objectives in the auditing of financial statements in the public sector. These additional audit objectives may result from parliamentary directives, government circulars, stakeholder expectations, entity-specific issues, etc, and that may extend beyond the objective of merely expressing an opinion on the financial statements.

**FAC 2.2**

Demonstrates an appreciation of accounting principles and financial reporting frameworks

Demonstrates an understanding of accounting standards and principles, as well as displaying the ability to interpret the financial reporting framework that applies to the preparation of the financial statements.

**FAC 2.3**

Demonstrates an understanding of entity operations and associated risks, as well as the accounting and financial reporting processes

Demonstrates the ability to evaluate an entity's organisational structure, culture, business processes, operations and systems. These include the entity's system of internal control, internal control activities and controls residing at the entity.

Demonstrates an understanding of the accounting and reporting process specific to an entity and effectively deals with complexities in the accounting transactions.

**FAC 3****An audit professional assesses and manages risk in a financial audit**

Determines materiality by size and nature.

**FAC 3.1**

Determines materiality

Applies materiality, based on an understanding of the relationship between materiality and assessed risks of material misstatements in the financial statements, when planning, performing and concluding the financial audit.

**FAC 3.2**

Assesses audit risk in financial audits

Assesses the audit risk of providing an incorrect opinion by not applying sufficient audit procedures or not appropriately modifying audit procedures in the audit of financial statements.

**FAC 3.3**

Manages risk throughout the financial audit process

Prepares and implements an overall audit strategy that provides direction, timing and scope of audit, which is responsive to overall risks of material misstatements in the financial statements.

**FAC 4****An audit professional performs and documents financial audit procedures as per ISSAIs****FAC 4.1**

Evaluates an entity's internal control system related to the financial reporting process

Evaluates the design of internal control systems, determines whether these are operational and, if so, tests the operating effectiveness of internal controls related to financial reporting process. Finally, reaches a conclusion as to the adequacy of controls tested to assess the risks of material misstatements in the financial statements.

**FAC 4.2**

Applies different sampling techniques

Selects sample sizes by applying different sampling techniques and using the materiality level.

**FAC 4.3**

Gathers and evaluates sufficient appropriate audit evidence

Gathers and evaluates multiple sources of evidence, identifies conflicts and determines evidence that is reliable, accurate, credible, usable and complete for the audit.

Demonstrates an understanding of data integrity concepts that relate to maintaining and assuring the consistency of data over its life cycle and tests validity of information.

Explores opportunities to obtain the required evidence in new ways to facilitate analysis and/or testing approaches.

Leverages the work of third parties or specialists and performs procedures on the work of others to determine its adequacy for the audit.

**FAC 4.4**

Evaluates audit evidence to express an opinion on financial statements

Evaluates the sufficiency of appropriate audit evidence, identifies root causes of audit matters and expresses an audit opinion on the financial statements.

**FAC 4.5**

Documents the entire financial audit process

Documents work done at every stage of the financial audit, from pre-engagement until completion and reporting, in order to demonstrate the adequacy of work performed in an audit of financial statements.

**FAC 4.6**

Communicates with stakeholders throughout the financial audit process

Identifies key stakeholders in the financial audit process, including those charged with governance, and communicates effectively, both verbally and in writing, throughout the audit process as described in CC 2.2.

Engages in two-way communication to obtain information required for assessing the risks of material misstatements and gathering audit evidence to support the audit opinion. Conveys the audit matters to the management and those charged with governance.

Maintains a professional relationship with the audited entity.

**FAC 5**

## An audit professional effectively communicates and follows up on financial audit results

**FAC 5.1**

Identifies the management and those charged with governance and communicates financial audit results appropriately

Demonstrates the ability to identify the management and those charged with governance for the purpose of communicating audit matters before, during and after the audit.

Is able to explain and communicate the audit opinion, and any key corrective actions required, to the management and those charged with governance.

Is able to identify to whom, and how, matters related to fraud should be communicated.

**FAC 5.2**

Follows up on systemic recommendations

Develops and implements a plan for following up on audit results with responsible stakeholders.

Monitors the implementation of financial audit observations.

## D. Competencies for an audit professional involved in performance auditing

Following the T-shaped concept, the competency framework for a performance audit professional will include -

- the cross-cutting competencies for an audit professional described in section 5 (A), and
- the performance audit competencies for an audit professional described in this section below.

The audit competencies can be grouped into five broad clusters. These clusters are mainly mapped on the backbone of an ISSAI-compliant performance audit process.

PAC 1: An audit professional adds value by conducting ISSAI-compliant performance audits.

PAC 2: An audit professional demonstrates an understanding of context, environment and entity in a performance audit.

PAC 3: An audit professional assesses and manages risk in a performance audit.

PAC 4: An audit professional performs and documents performance audit procedures as per ISSAIs.

PAC 5: An audit professional effectively communicates and follows up on performance audit results.

COMPETENCIES	EXPLANATION
<b>PAC 1</b> An audit professional adds value by conducting ISSAI-compliant performance audits	<p>An audit professional adds value by conducting ISSAI-compliant performance audits.</p>
<b>PAC 1.1</b> Demonstrates an understanding of how performance audit contributes to promoting accountability, transparency, good governance and more effective and efficient service delivery, which in turn contributes to the implementation of sustainable development goals (SDGs)	<p>Demonstrates an understanding of the nature, purpose and objectives of performance audit, the unique way in which it adds value as part of the accountability chain and how it is differentiated from and/or linked to compliance or financial audit engagements.</p> <p>Displays an understanding of performance audit as a direct reporting engagement, where different approaches can be employed, such as a result-oriented approach, problem-oriented approach, systems approach or a combination of such approaches.</p> <p>Appreciates that performance audit works constructively to provide forward-looking recommendations to improve governance, accountability, transparency and service delivery in public financial management, as well as across a range of varied government operations and services on a risk-based approach and with cognizance of the Sustainable Development Goals (SDGs) and/or their national equivalents.</p>

**PAC 1.2**

Demonstrates an ability to apply key concepts of performance auditing appropriately and consistently in audit practice

Demonstrates an ability to apply key concepts of economy, efficiency and effectiveness, as well as criteria conditions, cause and effect in the performance audit process, in relation to a wide variety of subject matters. This could include specific programmes, entities, funds, activities or existing situations.

Demonstrates an ability to actively manage the risk of inappropriate reports so that the intended user will have confidence in the reliability of audit conclusions.

Adds value by providing a balanced report and constructive forward-looking recommendations.

**PAC 1.3**

Ensures quality in conducting a performance audit

Applies performance audit ISSAs throughout the audit process in different environments to ensure quality that enhances the credibility of the audit report.

Displays an ability to review performance audit work done by others for quality assurance in line with relevant standards and SAI practices.

**PAC 1.4**

Exercises professional judgement and scepticism throughout the performance audit

Exercises professional judgement and scepticism while applying standards.

Seeks advice if difficult or contentious issues are encountered when exercising professional judgement.

**PAC 2**

**An audit professional demonstrates an understanding of context, environment and entity in a performance audit**

**PAC 2.1**

Demonstrates an understanding of the context of the public sector environment

Displays an understanding of the wider institutional framework of performance accountability and performance culture and the public sector environment within which the entity operates.

**PAC 2.2**

Shows appreciation of the entity's operations and the interrelationships among public entities

Evaluates the entity's organisational structures, culture, business processes, operations and systems and interrelationships with other entities in the event that many entities are involved.

### **PAC 3** An audit professional assesses and manages risk in a performance audit

- PAC 3.1** Demonstrates an understanding of the relationship between risks, and evaluates the effect in the performance of the audit object
- Evaluates the requirements and considerations in following a risk-based approach to determine the audit scope.
- PAC 3.2** Selects performance audit topics and portfolio based on criteria that are significant and auditable
- Selects a portfolio of performance audit topics based on a set of criteria, taking care to include significant, relevant and auditable topics that will add value to the users of the report.
- PAC 3.3** Manages risk throughout the performance audit process
- Manages the risk of the performance audit reaching incorrect or incomplete conclusions, providing biased information or failing to add value. This is done by conducting a preliminary study and risk analysis, considering all important factors related to the audit topic, gathering sufficient and appropriate evidence, consulting widely both within and outside the audit team and providing users of the audit report with new knowledge and recommendations that would make a real contribution to better performance.

### **PAC 4** An audit professional performs and documents performance audit procedures as per ISSAIs

- PAC 4.1** Sets clear and well-defined audit objectives and chooses the best audit approach considering the audit objectives
- Sets well-defined audit objectives and designs questions and sub-questions that are thematically related, complementary, not overlapping and collectively exhaustive in addressing the audit objectives.
- Chooses the best audit approach from result-, problem- or system-oriented approaches, or uses a combination of these to address the audit objectives.
- PAC 4.2** Establishes suitable criteria for performance audit
- Identifies different sources of audit criteria in the performance audit or develops criteria when these are not readily available.
- PAC 4.3** Determines materiality at all stages of the performance audit process
- Determines materiality throughout the performance audit process, considering not only the monetary value, but also what is socially or politically significant.

**PAC 4.4**

Applies sampling techniques and evaluates results

Determines when and how to perform sampling and then documents the sampling strategy during the audit.

Executes sampling procedures and evaluates results.

**PAC 4.5**

Demonstrates an ability to use a variety of social science methods and diagnostic techniques throughout the performance audit process

Demonstrates an ability to use social science methods and diagnostics techniques (e.g. SWOT analysis, risk analysis, stakeholder analysis, process mapping, case study, etc.) and to choose which to apply during a performance audit.

Demonstrates an ability to use and select the most appropriate techniques for data gathering (e.g. interview, survey, focus groups, direct observation, and document review) and data analysis (e.g. content analysis and statistical analysis etc.) during a performance audit.

**PAC 4.6**

Documents entire performance audit process

Documents work done at every stage of the performance audit in a way that would enable any other experienced performance auditor without a previous connection to the audit to understand the process and the steps taken and, in the event of replicating the audit, reach the same results.

**PAC 4.7**

Communicates with stakeholders throughout the performance audit process

Identifies key stakeholders in the performance audit process, including those charged with governance, and communicates effectively, both verbally and in writing, throughout the audit process as described in CC 2.2.

Engages in two-way communication with a wide variety of stakeholders to gather evidence for arriving at balanced conclusions and useful recommendations.

Is able to identify to whom, and how, matters related to fraud should be communicated.

**PAC 5**

## An audit professional effectively communicates and follows up on financial audit results

**PAC 5.1**

Demonstrates an ability to compile performance audit reports and recommendations that meet standards

Demonstrates an ability to compile an audit report that is comprehensive, convincing, timeous, reader friendly and balanced. Special care has to be taken when formulating the recommendations.

Formulates recommendations that are clear, well founded, presented in a logical and reasoned way, add value and address the causes of problems and/or weaknesses.

**PAC 5.2**

Follows up on performance audit recommendations

Develops and implements a plan for following up on audit results with responsible stakeholders.

Monitors the implementation of performance audit recommendations.

## E. Competencies for an audit professional with jurisdictional responsibilities<sup>10</sup>

Following the T-shaped concept, the competency framework for an audit professional in a SAI with jurisdictional responsibilities will include -

- the cross-cutting competencies for SAI audit professionals described in section 5 (A), specifically noting the reflections that relate to SAIs with Jurisdictional Responsibilities (CC5)
- a relevant selection of audit competencies from section 5 (B), (C) and/or (D), and
- the competencies of an audit professional with jurisdictional responsibilities described in this section below.

The competencies dealing with jurisdictional responsibilities can be grouped into four broad clusters. These clusters are mainly based on the work done by the Forum of SAIs with Jurisdictional Responsibilities in defining and describing the work of such SAIs in professional pronouncements that will possibly be included in the IFPP, as well as consultations with this forum.

JRC 1: An audit professional adds value by executing his/her jurisdictional responsibilities in line with relevant, available INTOSAI professional pronouncements and good practices<sup>11</sup>.

JRC 2: An audit professional demonstrates an understanding of context, environment and entity in the execution of his/her jurisdictional responsibilities.

JRC 3: An audit professional performs his/her jurisdictional responsibilities with the necessary regard for the relevant, available INTOSAI professional pronouncements and legal requirements of the function performed.

JRC 4: An audit professional effectively communicates with role-players/stakeholders with whom liaison is required as part of the execution of his/her jurisdictional responsibilities.

COMPETENCIES	EXPLANATION
<p><b>JRC 1</b></p> <p>An audit professional adds value by executing his/her responsibilities in line with relevant, available INTOSAI professional pronouncements and good practices.</p>	
<p><b>JRC 1.1</b></p> <p>Demonstrates an understanding of how jurisdictional responsibilities contribute to promoting accountability and transparency in the use of public money</p>	<p>Demonstrates an understanding of the nature, purpose and objectives of jurisdictional responsibilities, the unique way in which these add value as part of the accountability chain and how these responsibilities are differentiated from and/or linked to compliance, financial or performance audit engagements.</p> <p>Displays an understanding of jurisdictional responsibilities in the context of the government system within which it is required and the way these responsibilities, through processes in court or other judicial forums, will contribute to the effectiveness and efficiency of these government processes.</p>

<sup>10</sup> The TFIAP has been advised by the leader of its project on competencies for SAIs with jurisdictional responsibilities and the Forum for such SAIs that the use of the term "audit professional" is appropriate, understanding that it covers both audit and jurisdictional activities.

<sup>11</sup> Good practices is defined in the context of information available through the Forum of SAIs with jurisdictional responsibilities.

## JRC 1.2

Demonstrates an ability to apply key concepts of jurisdictional responsibilities appropriately and consistently in practice

Demonstrates an ability to apply key concepts related to the execution of jurisdictional responsibilities, as outlined in the "Fundamental principles of jurisdictional activities of SAIs"<sup>12</sup> – legal basis of the liability and sanction regime; right to a fair trial; independence of the members of the SAI with jurisdictional responsibilities; impartial judgement; freedom of access to information; judgment in a reasonable period; quality control; communication to the public; effectiveness of jurisdictional competence; existence of remedies; principle of cumulation of sanction for the same irregularity; and statutes of limitations.

Demonstrates an ability to actively manage the risk of inappropriate reports so that the intended user will have confidence in the reliability of audit conclusions, rulings and/or verdicts.

## JRC 1.3

Ensures quality in executing jurisdictional responsibilities

Applies the general principles specific to jurisdictional competencies (as per the "Fundamental principles of jurisdictional activities of SAIs") throughout the audit process in different environments to ensure quality that enhances the credibility of the final conclusions, rulings and/or verdicts.

Displays an ability to review jurisdictional activities done by others for quality assurance in line with relevant standards and SAI practices.

## JRC 1.4

Exercises professional judgement and scepticism throughout the execution of jurisdictional responsibilities

Exercises professional judgement and scepticism while executing jurisdictional responsibilities.

Seeks advice if difficult or contentious issues are encountered when exercising professional judgement.

## JRC 2

**An audit professional demonstrates an understanding of context, environment and entity in the execution of his/her jurisdictional responsibilities.**

### JRC 2.1

Demonstrates an understanding of the context of the public sector environment

Displays an understanding of the wider context of the public sector, especially as it relates to a particular system of government in place in a country, key legislation, parliamentary directives, circulars and stakeholder expectations.

### JRC 2.2

Shows appreciation of the working of the legal system in the country

Understands the context and functioning of the legal system and its role-players to allow for the appropriate execution of the SAI's jurisdictional responsibilities within this system.

<sup>12</sup> Refer to either the Paris Declaration (December 2016) or the related professional pronouncement that, at the time of finalizing this document, was being considered by the Forum for INTOSAI Professional Pronouncements (FIPP).

### JRC 3

An audit professional performs his/her jurisdictional responsibilities with the necessary regard for the relevant, available INTOSAI professional pronouncements and legal requirements of the function performed.

#### JRC 3.1

Researches, analyses and applies relevant laws to facts

Conducts legal research effectively and efficiently.

Undertakes complex legal analysis.

Understands how the various components of legal matters interrelates.

#### JRC 3.2

Drafts legal documentation and/or advice and communicates in a manner appropriate for a particular audience

Drafts procedures, findings, reports, recommendations, referrals, sanctions and, where appropriate, legal opinions, on matters relating to an audit or related service.

Communicates clearly, concisely and logically with clients and affected stakeholders on any legal material drafted.

#### JRC 3.3

Applies law(s) of evidence

Demonstrates an ability to preserve the integrity of evidentiary material.

Demonstrates an ability to testify in a court of law and any other judicial forum.

#### JRC 3.4

Litigates in a court of law or any other judicial forum

Demonstrates a sound knowledge of and ability to apply the law and rules of practice associated with litigation before a court of law or any other judicial forum.

Demonstrates an ability to present a case in a clear, concise and logical manner in a court of law or any other judicial forum.

**JRC 4**

An audit professional effectively communicates with role-players/ stakeholders with whom liaison is required as part of the execution of his/ her jurisdictional responsibilities.

**JRC 4.1**

Engages with key role-players, legal and audit bodies within the legal system who are critical to the success of the legal processes required

Demonstrates the ability to interact with audit and relevant legal bodies in a manner that ensures the achievement of statutory and strategic goals and objectives, and that will lead to appropriate conclusions, rulings and/or verdicts.

DRAFT

# 6

## CONCLUSION AND FUTURE WORK REQUIRED

The competency framework described in this document forms the foundation of further work to be carried out at INTOSAI regarding professional development.

It is worth reiterating the principle of 'core consistency' – an attempt by the development team to define the essence of an audit professional in this framework that should hold true regardless of differing mandates, needs or circumstances.

However, equally important is the implication that, when using this framework, INTOSAI regional organisations, SAIs and other bodies or development partners should add to and tailor these frameworks to suit their unique mandates, needs and purpose, hence creating very unique individual success profiles within their organisations.

The idea that one should expect to see a basic level of consistency among audit professionals across the globe aligns with the ambition of a 'global profession'. At the same time, the ability to tailor and add appropriately to these frameworks describes a commitment to finding 'local solutions'.

In the period 2016 to 2019, the TFIAP has been developing a guide, titled 'Developing pathways for the professional development of auditors in a Supreme Audit Institution'. This guide deals, among other things, with the process of tailoring this framework to local' needs and requirements.

The framework as presented in this document will eventually become part of a bigger project to develop professional pronouncements on auditor competence in INTOSAI. As such, it will find its way into the INTOSAI Framework of Professional Pronouncements. The roadmap towards confirming professional pronouncements on auditor competence will be considered and agreed on during the 2019 INCOSAI in Moscow.

DRAFT

DRAFT