**TFIAP**

**RESPONSE TO COMMENTARY –UPDATED COMPETENCY FRAMEWORK**

**MARCH 2019**

**(comments over and above from TF-members during and in-between meetings)**

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|  | **Source** | **X-ref** | **Comment** | **Response** |
| **1.** | **IFAC** | **-** | The International Federation of Accountants (IFAC) congratulates the Task Force on INTOSAI Auditor Professionalism on their excellent work in relation to the proposed *Competency Framework* and *Guide on Professionalisation Pathways*.  We have reviewed these documents and found them informative, comprehensive, and easy to read. We are currently designing an online platform to advance accountancy education and hope to include links to these valuable documents in the future. | Noted with thanks. |
| **2** | **Austria** | **-** | Having studied these two documents, I am confident that they will deliver – as you rightly put it – on one of the CBC’s key objectives, namely to “strengthen structured INTOSAI professional development”. With this in mind, I am looking forward to their adoption at the XXIII INCOSAI this September.  We are looking forward to hosting the next meeting of the TFIAP at the end of April to finalize the documents after the consultation process.  Participating in the challenging work of this Task Force gave us the opportunity to work hands on in particular on the different pathways for professionalization in chapter 4 of the draft guide. Against this background we do not have any further comments on the two documents. | Noted with thanks. |
| **3** | **Australia** | **-** | Thank you for your email and the opportunity to comment on the updated INTOSAI Competency Framework and the guide.    For a number of years, the ANAO has had a SAI-level competency framework, based on the mandate and requirements of our SAI. The ANAOs competency framework is not inconsistent with the core principles of the INTOSAI competency framework.    The ANAO has no detailed comments on the framework and congratulates the IDI and contributors on their work on developing the updated framework and guide. | Noted with thanks |
| **4** | **Azerbaijan** | **-** | No comment or observations | Noted with thanks. |
| **5** | **Bulgaria** | **-** | We would like to kindly inform you that the BNAO has no comments on the updated INTOSAI Competency Framework for public sector audit professionals at Supreme Audit Institutions and the guide on developing pathways for the professional development of Auditors in a Supreme Audit Institution | Noted with thanks. |
| **6** | **Canada** | **General** | Does the Competency framework reflect appropriately competencies for SAIs with jurisdictional responsibilities? - Yes, the competency framework appropriately reflects competencies for SAIs with jurisdictional responsibilities. | Noted with thanks. |
|  |  | **P 32** | It may be useful to define what jurisdictional responsibilities are. | Footnote added to clarify this with reference to the Paris Declaration of December 2016. A further formal clarification of these responsibilities will find its way into the document, once the current work on crafting an appropriate professional pronouncement regarding these SAIs has been completed and been recommended by FIPP, through the goal chairs, for adoption by INCOSAI, hopefully in 2019. |
|  |  | **JRC 1.2, p 33** | JRC 1.2, P:33 states “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””. We were not able to find the “fundamental principles” referred to in JRC 1.2. Consider including a link or reference to the document. | Addressed in line with the response above. |
|  |  | **JRC 1.2, p 33** | JRC 1.2, P:33 states “Demonstrates an ability to actively manage the risk of inappropriate reports and give confidence to the intended user about the reliability of conclusions, rulings and/or verdicts.” Since SAIs with jurisdictional responsibilities have the mandate to render a verdict rather than just express an opinion (per definition on page 19), the competency may more appropriately refer to the ability to manage the risk of having an inappropriate verdict/or ruling instead of the risk of an inappropriate report. | Adjustment made in line with the proposal. |
|  |  | **JRC 1.3, p33** | JRC 1.3, p:33 states “Applies the general principles specific to jurisdictional competencies (as per the “fundamental principles of jurisdictional activities of SAIs”)”. As mentioned above, we were not able to find the “fundamental principles" referred to in JRC 1.3. The difference between the general principles in JRC1.3 versus the key concepts mentioned in JRC 1.2 is not clear for the reader. | Reference to principles – see above.  The difference between the two competencies lies in the fact that the on argues for understanding (potentially a knowledge requirement) and the other for application (a skill consideration), a principle followed throughout the document |
| **7** | **Estonia** | **-** | Thank you for sending the documents for review. The National Audit Office of Estonia has no comments. | Noted with thanks. |
| **8** | **EUROSAI** | **General** | Congratulations for the good job done!!!. We believe they are both high quality documents and very useful for our community of SAIs. | Noted with thanks. |
| How the role of INTOSAI regional organisations, when it comes to tailoring the framework to the needs of individual SAIs or designing the pathways to professionalisation, is described. In that regard, it is important to note that regions have different possibilities (in terms of financial/ human resources or in-kind contributions) to assist SAIs in their professionalisation. This means that some regions have very limited possibilities in this regard. The reasons for this are primarily the following:  a) The diversity within the regions varies considerably. The EUROSAI region for example is a very diverse region in terms of languages, SAI models, sizes, models of public administration etc. We would dare to say that the region is almost as diverse as INTOSAI itself.  b) The resources that each regional organisation possesses also vary considerably mainly due to varying interest from donors. | The different roles of regions are acknowledged and respected. The positioning in the guide is that of a strong suggestion (In keeping with the “INTOSAI Framework for Regional Professionalism”) and not as a compulsory requirement. The fact that 1 or 2 regional organisations do not see this as part of their mandate / strategy, does not justify deleting this option from the framework. |
| **P 5** | “by ~~the~~ me” | Corrected. |
| **P 8** | In the same line of our comment in page 10, the SAIs are the ones to tailor the framework to their needs and concrete requirements. Regions (those in the postion to play it) can just pay a role of assistance to the individual SAIs. If discretionary competencies are unique to SAIs the Regions won't be able to tailor the framework for their members creating a kind of regional framework. For that reason, we propose to delete "INTOSAI regional organizations and" | While this may hold true for EUROSAI, other regions do get involved at this level. Since the involvement at regional level is set as an optional consideration, the TF decided to retain the current wording. |
| **P 10** | There seems to be a bit of contradiction in the paragraph as if discretionary competences are those competences that make each and every SAI unique, they cannot be common or valid to the whole Region it belongs. Therefore, it is totally up to the individual SAI to define them and combine them to develop a SAI specific competency framework that addresses their unique requirements and needs in a complete and tailored manner (as described in paragraph 7). The potential role of the Region is to offer -in the case of Regions which can provide those services- the support and assistance in defining discretionary competences or/and combining competences to create such unique framework. Therefore to make that clear we propose the following text:  ..."These discretionary competencies have not been defined in the INTOSAI Competency Framework and it is up to the individual SAI **to define their discretionary competencies** and **combine them** with the core competencies in a unique profile that will be relevant to that SAI. INTOSAI Regional organisation to which the SAI belongs can support the individual SAI in doing so depending on their possibilities to provide such assistance. | See principle above, Wording has been amended as proposed. |
| **P 36** | The same comment as in page 8 and 10, therefore we propose to delete INTOSAI Regional Organisations | See above – given the positioning as a strong suggestion and not a compulsory requirement, this has been retained. |
| **9** | **Fiji** | **-** | We have read through the documents provided and overall we find the documents well written and very comprehensive. Overall the documents are well structured and can easily applied and adopted by SAI’s. | Noted with thanks |
| **-** | However, we propose the inclusion of the following under the competency framework - given that Quality Assurance is a very important component of Public Sector Auditing, in our view the competency framework can be extended to include the required competency of Quality Assurance Team members for compliance, performance and financial stream. The above will provide a good guide to SAI’s in developing a comprehensive Quality Assurance Team. | Quality control / assurance is a critical competency at SAI and team level. As indicated in the “key principles” section, this framework deals only with competencies at the level of the individual audit professional (see CC 3.1 and CC 4.1). Refinements to reflect needs of individual audit professionals that work in a QC / QA unit, other teams or at SAI level, is dealt with in chapter 2 of the “Guide on developing pathways for professional development of auditors in a SAI” |
| **10** | **Hungary** | **-** | We consider the competency framework and the guide on ‘developing pathways for the professional development of auditors in a SAI’ extremely useful for SAIs' knowledge management and capacity building. They are both well structured, user friendly and clear. The pathways for professional development provide realistic examples and support SAIs to overcome dilemmas connected to this field.  We believe that these documents will form an important and integral part of the INTOSAI Framework of Professional Pronouncements.  We wish further success to your work. | Noted with thanks. |
| **11** | **Japan** | **-** | We do not have any comments on the revised Competency Framework. | Noted with thanks. |
| **12** | **Kuwait** | **-** | No comments | Noted with thanks. |
| **13** | **Myanmar** | **-** | With regard to your email dated on 1st February 2019, we would like to inform you that we have no special comments on an updated INTOSAI Competency Framework for public sector audit professionals at Supreme Audit Institutions, and a guide on developing pathways for the professional development of Auditors in a Supreme Audit Institution. | Noted with thanks. |
| **14** | **Netherlands** | **-** | We would like to express our appreciation for the impressive work conducted by the TFIAP and the rich and clear material included in the documents. | Noted with thanks. |
| **-** | In the competency framework, the key concept ‘competencies’ is described in terms of three vital dimensions: knowledge, skills, and personal attributes. However, in the elaboration of the competencies in chapter 5 of the document this important distinction is ‘lost’. The competencies are mainly described in terms of desired/expected behaviour, without reference to notions of knowledge, skills and attributes. This makes it difficult to assess whether all important requirements relating to these three dimensions have been included in the framework. We suggest to include a concise elaboration of every dimension in every main group of competencies (cross-cutting, compliance auditing, financial auditing and performance auditing). | It was a considered choice from the task-group that developed the original competency framework (the version approved by INCOSAI in 2016) to only describe the competencies in the form of observable behaviour, and not in terms of knowledge, skill and personal attributes. This was done because, in the view of the TG, it made the framework easier to understand and relate to. The group further believed that being too specific about this “classification” at a global level, may limit the application of this (the classification may differ from country to country and mandate to mandate, as indeed shown in chapter 4 of the pathways guide.  Chapter 2 of the pathways guide also deals with the need to classify competencies into the knowledge, skill and personal attributes, at a later stage in the process, when the SAI would have developed a more complete SAI specific competency framework. |
| **-** | We suggest to present the competencies in the ‘ISSAI-usual’ order: financial (100, 1000), performance (300, 3000), compliance (400, 4000). | In the originally approved version (2016) a specific choice was made NOT to lead with financial auditing competencies, as this appeared to the one area of auditing where professionalisation was best developed – which was acknowledged in the comment on the original framework. The current TF didn’t see a need to change that and, at this late stage of design, it is probably not a feasible change anymore.  However, when this document is finally being considered as part of the IFPP (potentially in 2022). it would make sense to rework it to follow the IFPP order. This comment will be transferred to the 2019-2022 project plans. |
| **-** | We suggest to re-categorize competency CC 4.3 (‘acts in the public interest’) as CC 1.1, since this is the most fundamental competency in our opinion. | No change made, as the TF believes that this “prioritisation” van differ from SAI to SAI. |
| **-** | We suggest to include some text on the need/necessity and modalities of auditor certification. | The principle is addressed in the framework and is then further expanded on in the pathways guide. |
| **15** | **Norway** | **-** | The OAG of Norway would like to commend you for well-composed documents. We find that the competency framework together with the guide on professionalization pathways are a useful compendium for professional competence development in a SAI.  When reading the documents, we recognized both processes and challenges presented here and find that these documents are relevant for SAIs at all levels of organizational development. | Noted with thanks. |
| **-** | The structure of the competency framework is very accessible and provides structure. | Noted with thanks. |
| **PAC 1.1, p 287 - link to SDGs** | The third paragraph of the explanation to PAC 1.1 balances the purpose of performance audit both within and across government operations. However, the emphasis on SDGs narrows down the scope of performance audit as described in ISSAI 3000/3100 and can influence the principles of audit objective, criteria and risk.  Undoubtedly, we recognize the importance and relevance of SDGs for performance audit, but there are risk-based objectives for performance audits that will be very relevant to governments, yet relate to SDGs only weakly or maybe even not at all. Therefore, emphasizing SDGs as proposed in the draft appears unfortunate and we suggest toning it down in the competency framework.  **Alternative text:**  PAC1.1: Demonstrates an understanding of how performance audit contributes to promoting accountability, transparency, good governance and more effective and efficient service delivery.  Explanation third paragraph: 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 with special regard to implementing SDGs and/or their national equivalents. | Text amended accordingly. |
| **16** | **Oman** | **-** | Regarding the work produced by the task force on INTOSAI Auditor Professional, SAI Oman would like to inform you that we have no comments on the following two accompanying documents. | Noted with thanks. |
| **17** | **PASAI** | **-** | The updated Framework has appropriately reflected the competencies for SAIs with jurisdictional responsibilities which should be able to apply to differing jurisdictions. Overall, the Framework covers extensive competencies required for SAIs to perform its functions. The detailed descriptions of competencies in each audit discipline provides a good understanding of what the clusters of competencies entail. | Noted with thanks. |
| **18** | **Phillipines** | **General** | We are of the view that overall, Chapter 4 of the draft Guide on pathways for professional development adequately describes the typical scenarios for professional development that one may encounter at the SAI level. | Noted with thanks. |
|  |  | **General** | 1. Terms are well defined and described relative to operational use. 2. Critical limitations of the use of the framework are indicated in the paper.  * For instance, it acknowledged that the framework provided is general and more work is needed to match this framework to specific job levels and responsibilities [Developing Pathways for the Professional Development of Auditors in SAI, p 17, para 2). * Another is the possibility of high level of subjectivity when conducting an on-the-job assessment by the supervisor, which may render the assessment unreliable (p 18 last para) * To address these limitations, possible alternative actions were also provided. For the first example above, it is recommended to define the proficiency level for each competency (p17 para 3). * For the second example, the engagement of other stakeholders (e.g. Universities, professional organizations or other agencies) in the assessment may be conducted (p19 para 1)  1. Competencies are linked to ISSAIs. 2. The competency framework is also linked to SAI PMF (p 21, Human Resource Management in the Context of the SAI PMF) 3. Aside from the definition and description of competencies solely intended for SAI use, the two documents included the way to acquire the necessary skills (e.g. through learning).  As such, the basis for learning development is discussed in various sections. | Noted with thanks (appreciate such a detailed consideration of the relevance of the documents) |
| **19** | **Qatar** | **JRC 2.2,**  **P 33** | 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.  Suggested Addition:  Understands and complies with the specific procedural rules to conduct jurisdictional competencies/tasks applicable to the case or to the mission. | Already dealt with in competency JRC 3 to the extent that the TF believes that this is globally applicable. Nothing prevents an INTOSAI region or a SAI to add this more specific wording, should that be applicable in its context (see the flexibility provided for in chapter 2 of the pathways guide). |
| **JRC 5.2**  **P 35** | Suggested Addition: Shows ability to cooperate with key role-players, government institutions, any other entities or individuals, who would provide any critical information or evidence critical to the success of the jurisdictional process or to the execution of the jurisdictional responsibilities. Demonstrates the ability to interact and communicate with key role-players, government institutions, any other entities or individuals in order to obtain or gather any relevant information or evidence required to conduct and execute the jurisdiction process or responsibilities that will lead to appropriate conclusions, rulings and/or verdicts | Already covered with in competency JRC 4 to the extent that the TF believes that this is globally applicable. Nothing prevents an INTOSAI region or a SAI to add this more specific wording, should that be applicable in its context (see the flexibility provided for in chapter 2 of the pathways guide). |
| **P 34 (various paragraph numbers in JRC section)** | Numbering in draft sent for commenting need to be addressed | Done in edited version. |
| **20** | **Sudan** | **-** | After going through the material provided, our management has noted that the competency framework covered, cross-cutting competencies, compliance audit competencies, financial audit competencies, performance audit competencies and jurisdictional responsibilities competencies, BUT they didn’t cover the IT audit competencies or the environmental audit competencies. What about the other lines – HR, statistics, law, etc. | The observation is correct. The original aim and mandate for the TG that worked on the framework were to just describe the core audit competencies as per the IFPP – thus compliance - , financial – and performance audit competencies. In 2016, when the initial framework was approved at INCOSAI, the TF that took over the work on the framework, was tasked to extend this to include SAIs with jurisdictional responsibilities, given the prominence of these SAIs in the community.  This limitation is acknowledged in both documents, most notably in the related guide – see end of section 2.3. |
| **21** | **Tanzania** | **-** | We would like to respond on the documents you have sent to us for comments. We went through these and to a large extent these covered the required SAI professional development. Also we are still working on the guideline, so do not get surprised if we send you additional information even in the late hours. | Noted with thanks.  Will always welcome additional commentary, but will ask that these reach us before the April TFIAP meeting to ensure that it will be in the final documents that will be taken to the CBC Steering Committee and, finally, to INCOSAI. |
| **-** | Appropriateness of competency framework – yes.  Do note that we are working more on this area, because we have legal staff in the performance audit division who also have responsibility to follow its Professional Board Requirements like be registered and pass examinations conducted by Tanzania Law School.  But we are happy with coverage. | Noted with thanks.  The comments regarding additional knowledge and skill (and related professional requirements) are entirely appropriate and is fully catered for in the concept of “global profession, local solution” proposed in the framework. Also note that this same flexibility is described in a fair amount of detail in chapter 2 of the related guide. |
| **22** | **Turkey** | **-** | First of all we would like to thank to all who contributed to development of these well-prepared, detailed and valuable guides. Both are really crucial for all SAIs on improving and building their capacity on auditors competencies. | Noted with thanks. |
| **P 7** | Tasking the INTOSAI Development INTOSAI (IDI) to initiate a pilot project to test the use of the competencyframework in ……. (spelling) | Corrected. |
| **P 10** | 3.5 “Discretionary competencies” should  be written in bold | Not addressed in keeping with format / context of document. |
| **General** | Numbering / referencing in draft sent for commenting need to be addressed | Done in edited version. |
|  |  | **General** | This document describes the competencies which are required by the public sector auditors at Supreme Audit Institutions(SAIs) and categorizes these competencies as “Cross-cutting competencies for an audit professional” and “competencies for an audit professional involved in compliance auditing/financial auditing/performance auditing/jurisdictional responsibilities”. On the other hand, an audit professional in a SAI with jurisdictional responsibilities is expected to determine the appropriate audit strategy and audit planning for the jurisdictional control while conducting the audits and to have the competencies to carry out the audit process. Although the principles specific to jurisdictional control for SAIs with jurisdictional responsibilities are not specified in the ISSAI framework, in these institutions jurisdictional control is the important element of audit process As it is stated in “SAI Performance Measurement Framework”, Jurisdictional control in some cases can be conducted as a specific type of control, it can also be conducted jointly with other types of control. So, In all types of audits, an audit professional has to consider risks which are related to jurisdictional control.  The ISSAI 400 which describes the ‘fundamentals of Compliance Auditing’ has the related statements in 14. And 19. paragraphs - “*Compliance auditing may also lead SAIs with jurisdictional powers to pronounce judgments and sanctions on those responsible for managing public funds. Some SAIs are mandated to refer facts liable to criminal prosecution to the judicial authorities. In this context, the objective of the compliance audit may be extended, and the auditor should take due account of the relevant specific requirements when devising the audit strategy or planning and throughout the audit process.”*(ISSAI 400 paragh.14)  *In certain countries the SAI is a court, composed of judges, with authority over State accountants and other public officials who must render account to it. This jurisdictional function requires the SAI to ensure that whoever is charged with governance over public funds is held accountable for those funds and, in this regard, is subject to its jurisdiction. There exists an important complementary relationship between this jurisdictional authority and the characteristics of compliance auditing. This may entail additional requirements for auditors operating in an environment with a judicial role, such as a court of accounts*.( ISSAI 400 paragh.19)  As there is a complementary relationship between jurisdictional control and other audits in SAIs with jurisdictional responsibilities, it is required for the auditors to have additional competencies, to devise appropriate audit strategy /audit planning and to evaluate risks related to jurisdictional control / judicial authority during their audits.  For this reasons, in addition to “Competencies for an audit Professional involved in jurisdictional responsibilities” (page 32) it should be added “An audit professional assesses and manages risks related to jurisdictional control/jurisdictional responsibilities” as an separate competence.  < a table has been provided in the comments – separately available>  Although the table above is an alternative proposal, it can be expanded with other suggestions, as well as it can be included in other appropriate competencies in this section. | Agreed, hence the fact that competencies for jurisdictional responsibilities was added.  The JRC’s were crafted in addition to those in financial audit, compliance audit and performance audit - as indicated in the introductory section to the JRCs. Since the many audit concepts, such as the development of an audit strategy, risk assessment and response have already been covered in the other areas of audit, it has not been duplicated in the JRC section. Should a SAI, however, decide that these competencies (from the CAC, FAC and PAC sections) are inadequate, it should feel free to add this to its SAI competency framework, as proposed in chapter 2 of the pathways guide. |
| **23** | **Yemen** | **-** | The two draft documents are suitable for application in the system in the normal situation and can be applied and applied to us in the Central Organization for Control and Accounting in Yemen in stages starting from the distribution of employees in the professional skills of INTOSAI at the level of each of the control sectors of the system, and then preparing for the advanced stage division of employees branches The system is based on these standards for the professional competencies of INTOSAI, and in the last stage, after obtaining an amendment to the legislation of the apparatus, enabling us to re-divide the control sectors of the system according to the professional skills frameworks of INTOSAI. | Noted with thanks. |
|  |  | **-** | The INTOSAI competency framework did not include the competencies of audit professionals involved in IT audit, which is of great importance as a result of the tendency of many institutions to complete their business and accounts. | This fell outside the mandate of the TFIAP. The principle that the development of competencies beyond those core areas within the IFPP is important, is acknowledged in chapter 2 of the pathways guide. (Note – AFROSAI-E may be in a position to assist with such a framework) |
|  |  | **-** | Numbering / referencing in draft sent for commenting need to be addressed | Done in edited version. |

**Comments post deadline, but for considerations together with changes proposed in the April 2019 TFIAP meeting**

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|  | **Source** | **X-ref** | **Comment** | **Response** |
| **1.** | **Spain** | **General** | Please see below our pending answer regarding the competency framework for SAI with Jurisdictional function. In our view, the competences and functions detailed in the document are very generic in nature, therefore we understand that what is reflected for E. Competencies on pages 32 to 35 of the *draft document is basically correct*. | Noted with thanks |
| **General** | However, There are some aspects that do not apply to the Spanish Court of Audit (SCA) especially those outlined in section *JRC 4.4. Litigates in a court of law or before any other judicial forum*….because within our framework of action a "professional auditor" or “auditor/lawyer” , as we call those working for the jurisdictional section of our SAI, does not have to act or raise a matter in a jurisdictional procedure before any Spanish Court, since accounting jurisdictional responsibility lies within 3 Members of the Board (within the jurisdictional Section )and therefore the work of those auditors/lawyers is basically performed in support of that jurisdictional function. In the SCA, the accounting jurisdiction is exercised by those 3 Members, by virtue of the competence attributed to them by the Organic and Operating Laws, being independent and immovable, as well as subject to the same causes of incapacity, incompatibilities and prohibitions established for the Judges of the ordinary jurisdiction. For that reason, we consider that this "Competency framework for public sector audit professionals at Supreme audit institutions" does not apply to them. | Noted and agree with this principle.  This ties in well with the intended flexibility of the framework, using the “global profession, local solution idea. |
| **General** | In addition, It should be noted, as a peculiarity of the SCA, the specific function of some lawyers named “delegated instructors” who carry out preliminary actions before the requirement of accounting responsibilities, according to the SCA. Although their activity has not jurisdictional nature, they do have to know the applicable legislation, investigate facts quickly, discreetly, using common sense, moderation and appreciation of the potential existence of acts constituting criminal responsibility. It should be pointed out that among its functions they have to draft  provisional procedures for accounting responsibilities, in which those provisionally liable, the Public Prosecutor, the State Attorney, or, the legal representatives of the public entity allegedly harmed, are listened, and they also must personally claim appropriate bonds to those provisionally liable, and, if they do not make such a deposit within the time limit, the delegated instructors investigate the existence of any property or asset, to seize them.  In this regard please consider including the following competence:  JRC.3.5 (4.5) Investigates facts and enforces temporary injunction                 - In some instances, and under certain legal requirements, demonstrates an ability to investigate facts, following a specific request by a jurisdictional body, in order to draft provisional procedures for accounting responsibilities                 - If necessary, claims appropriate bonds and undertakes temporary injunction from those provisionally liable" | Agree that many such peculiar circumstances may exist and, obviously SAIs are entirely justified to add these to the framework, as necessary (and as described in the related guide, chapter 2). This is exactly why TF insisted on the “global profession, local solution” principle =- to cater for the unique circumstances.  Will check the proposed additional competencies with the TF and the Forum for SAIs with Jurisdictional Competencies. If these have global application, these will be included. If not, these will not be added to the framework and it would be up to each SAI (where this may be applicable) to add these. |
| **General** | In any case, I am attaching the framework with that proposal and some other minor changes, | All these have been attended to the extent applicable. |
| **2** | **Forum for SAIs with Jurisdictional Responsibilities**  **(SAI France / SAI Chile)** | **-** | Detailed comment on JRC section, still underway | Address at April 2019 TFIAP meeting |