**TFIAP**

**RESPONSE TO COMMENTARY – GUIDE ON PROFESSIONAL PATHWAYS**

**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.  Have also updated the document with references to the IES, rather than to the pronouncements of the IAESB |
| - | We note that the proposed pathway options are generally in line with International Education Standards (IES), envisioning Initial Professional Development (IPD), practical experience, assessment, and Continuing Professional Development (CPD). The IES are developed to be applied by all stakeholders involved in the education of the accountancy profession, and their principles therefore could be applied under the pathway options other than the Professional Accountancy Organization (PAO) pathway. We encourage the Task Force to consider including a reference to the IES in the *Standards, Frameworks, Policies, Practices or Rules That May Guide This Option* section under the other pathway options. | Agreed. The role of the IES has been underplayed in this document, as it aims to not be too prescriptive, but the value of these standards have been confirmed in the way forward.  Additional notes have been added to the FAQ section to indicate the value of these statements |
| - | The *Pathways* document indicates that the ideal approach to professionalization is one where the educational and practical work experience focus on the public sector. It is not clear whether this includes a general practitioner certification with a subsequent specialization in public sector. The latter might be attractive because of future mobility. We also note that the concept of mobility is not mentioned in the document. | The document has not been specific in this regard, as this option can vary from country to country.  The concept of mobility is in fact addressed in question 1 in chapter 4. |
| P38 | We note on page 38 of the *Pathways* document a reference to the fact that in some countries there might not be a credible PAO with which to partner. We fully recognize that this might be the case, but would argue that the PAO is more likely to be ineffective rather than not credible. We therefore encourage the Task Force to consider changing the text as follows: “In some countries, there may not even be a PAO or an effective PAO with which to partner.” | Agreed. Necessary adjustment was made. |
| **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** | **Chapter 4** | Chapter 4 adequately describes typical scenarios that we may encounter at SAI level. | Noted with thanks. |
| **Question 3, p 39** | Standards, frameworks, policies, practices or rules that may guide this option: consider adding to this section the university’s policies and entry requirements. | Change made as proposed. |
| **Question 4, p 41** | Continuing professional development (CPD) states “the proposed way to deal with this could be to consider the requirement set by professional bodies that govern the primary professional qualification of the auditor.” The requirement set by the professional bodies that govern the expert matter qualification is key to keep the expert knowledge and qualification up-to-date. However, this does not address how to maintain auditing competencies at level. | Change made as proposed. |
| **Question 7, p 46** | How would a SAI ensure that private sector auditors are adequately equipped to handle the challenges of a public sector audit?  Instead of using the competency framework to identify if the private firm is lacking public sector audit competencies after the fact, we suggest using the competency framework up front in the selection process. We think the competency framework should be used upfront to select the most knowledgeable private firm to avoid having a competency GAP.  Also, since the SAI would rely on the work of another auditor in that situation, the requirements of ISA 600 would applied. It would be odd to rely on the work of another auditor for which we have identified competency GAP in the first place. | Change made in line with the proposal. |
| **Chapter 5** | Yes, chapter 5 describes the universally true considerations that should underpin the development of a pathway for professional development initiative. We have no specific comments on chapter 5. | Noted with thanks. |
| **Overall** | From our perspective, the document Developing Pathways for the Professional Development of SAI is a very good document for outlining the basic principles and requirements for establishing a successful human resources & professional development program within a SAI. However, since the document includes many recommended steps, it might be overwhelming for a developing audit office. We would suggest the task force look for more pathways towards support including guidance on which aspects to prioritize and what a successful implementation would look like. The addition of guidance concerning how to achieve these goals/steps may be helpful. | Noted with thanks.  Agree that there may be a need for further guidance, and this will be flagged for the period 2019 – 2022. |
| **7** | **Estonia** | **-** | Thank you for sending the documents for review. The National Audit Office of Estonia has no comments. | Noted with thanks. |
| **8** | **EUROSAI** | **-** | 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. |
| **-** | Regarding the document “Developing pathways for the professional development of auditors in SAIs” and questions related to chapter 4 and 5 (as per letter to invite comments), in general terms, we can give you a positive answer to both but we have some comments and proposals for your consideration below. | Noted with thanks |
| **General (consolidation of a number of similar comments)** | 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 mandates and roles of INTOSAI regional bodies 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. |
| **All ISSAI 12 references** | As the INTOSAI Framework of Professional Pronouncements (where ISSAI 12 will be named INTOSAI P-12) will take effect from INCOSAI 2019 (correct if I am wrong…) and for clear and future reference you could consider, either renamed as INTOSAI P-12 or mention -for example in a footnote-  that ISSAI 12 will be relabelled as INTOSAI P-12 in the new IFPP. | Agree. A footnote has been added to page 9 to note the proposed change. Should this document be reworked as part of the process to move to INTOSAI professional pronouncements on auditor competence, this reference will be updated at that time. |
| **Chapter 3**  **(general)** | It is important to note that HR policy issues are regulated quite differently in different countries and this has to be taken into consideration in this regard. | Agreed. Has been acknowledged throughout the document. |
| A general sense is that descriptions relate to a fairly sizeable SAI with resources available. We would suggest that this is recognized in the text and that, where possible, possible adjustments/options are suggested for smaller SAIs, SAIs with more limited resources, or SAIs working in complex and challenging contexts. | Text has been amended to reflect that this HR impact should be taken into account in a SAI to the extent relevant. |
| **Page 18** | The strong emphasis of formalized assessments as preferable over less formal options may be an aspect of what is doable (and preferable/recommended) in a large v. small organization. While there is an element of credibility of the formalized assessment activities suggested, they can also be considered less dynamic and too mechanical in their nature. We would suggest that the most important assessment is that which is made by line managers/project managers who can watch how well staff apply their skills and knowledge in practice, and how their personal qualities benefit their work. Although we recognize the subjectivity involved in this assessment we would suggest balancing this text somewhat to include the value of different types of assessments. Here you also need to think about how an evaluation or assessment is made so that we do not end up with too much focus on control. It is not fully consistent with goal management and trust in an organization that requires / needs self-leadership and follow-up as a management tool/steering mechanism. This is common in some countries and perhaps is increasingly common also in other countries. | Agreed. To the extent possible (and relevant) in a guide at global level, this has been reflected in the text. |
| **Page 30** | Under “Rewards and recognition” we realize that many SAIs have limited resources to offer monetary rewards and/or rewards that require investments by the SAI. However, we would somewhere like to emphasize *the importance of positive recognition and feedback as a means of rewarding well-performing staff – both on a one-to-one level, and publicly*. It does not cost anything, but can significantly contribute to staff members’ pride in their work and motivate others to also do well. Therefore, we would appreciate if you could include this kind of non-financial awards among the ones already described. | Amended in line with the proposal. |
| **Page 40 (and possibly elsewhere)** | Descriptions relating to performance auditors tend to mention recruitment based on subject matter expertise rather than expertise in qualitative or quantitative methods for evaluation. We would suggest mentioning both options, as well as the benefit of combining these profiles within a performance audit department. | Amended in line with the proposal. |
| **Page 49** | Additional options may include: 1) Partnering or pooling resources with neighbouring SAIs with similar training needs. Depending on the subject matter, such pooling of resources may also be done in-country if the SAI can partner with other public sector institutions with similar needs. 2) Forming long-term partnerships with more developed peers who can provide support, using their own resources or using donor funding. | Amended in line with the proposal. |
| P 5 (2nd line) | by ~~the~~ me | Corrected |
| P 6 | INTOASAI (spelling) | Corrected |
| P 7 | Reference to regions - we propose deleting "or INTOSAI regional level" since reading chapter 4 you realize that chapter does not include options for specific pathways for professional development at Region level but only at SAI level. Regions are considered in that chapter as partners for individual SAIs when structuring those pathways. | See above – given the positioning as a strong suggestion and not a compulsory requirement, this has been retained.  (may want to refer to AFROSAI-E as an example of where this drive is actually handled at regional level) |
| P 9 | Please correct 12s it should be "s 12" | Corrected |
| P 11, par 3 | 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. | Agree that this may be true in certain regions, although in other regions there be attempts to indeed to this at regional level. Regional support has been included as an option only.  Did note the alternative wording and made the necessary amendment. |
| P 14 | Environment - as the competencies for audit professionals involved in Jurisdictional responsibilities has been included as one leg in the vertical bar of the T-shape professional, we think that for consistency reasons the environment is also affected by different jurisdictional activities that the SAI may perform. Therefore, please consider adding after the type, nature and scope of audits that the SAI should perform  "The nature, purpose and objectives of jurisdictional responsibilities" | Amended in line with proposal. |
| P 14 | SAI audit methodology - The same logic applies here, please consider adding after SAI audit methodology  "SAI jurisdictional procedure" | Amended in line with proposal. |
| P 15 | Following our comment in page 11 we propose the following or similar wording "(or the Region in its assistance role)" | Not made as it overly complicates the language. The TF believes that, with the limited amendments made, the principle that the EUROSAI secretariat raises, is clear enough. |
| P16 | “core, as per its mandate” - The vertical legs of the T-shape include one for the jurisdictional function therefore for consistency reasons we propose the following wording  "....linked to the type of auditing or jurisdictional activity that the SAI will undertake, as per its mandate" | Amedment made in line with proposal. |
| Chapter 4, question 8 | As explained in the email " it is important to note that INTOSAI RO have different possibilities to assist individual SAIs in their professionalisation. This means that some Regions have very limited resources in this regard....  Therefore we propose adding something like. "However, not all the INTOSAI Regional Organisation are in the position to offer such kind of assistance" | See above – given the positioning as a strong suggestion and not a compulsory requirement, this change has not been effected. |
| P 64 | We propose to delete "and each INTOSAI region" since regions have some roles in developing the pathway but the guide is neither aimed at the Regions nor their staff but at the individuals SAIs and their staff. | 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.  We do not have any comments on this document. | Noted with thanks. |
| **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.  Specifically appreciate the comments regarding the IFPP, as it does confirm the vision of the CBC to indeed evolve these documents to professional pronouncements in the framework, as relevant. |
| **11** | **IDI**  **(based on draft before final changes)** | General | The scope of the document is not always clear in terms of audience and intention. Sometimes it addressed professionalisation in HR, sometimes the whole SAI and sometimes just auditors. We discussed making the language around the document’s aim stronger and excluding things that do not sit with that aim | This has been done in the rework before the document was sent out for comment in the broader community. The essence, as agreed at the TFIAP, remains that the document should serve as a guide to SAI leadership to be able to move the SAI forward in its professionalisation efforts, to the benefit of its audit professionals. The fact that this guide deals with matters that sit within a broader professionalisation context, is acknowledged in chapter 1 where the 4 elements of professionalism is described (and where the authors acknowledge that the document deals with only one of these. The reference to the SAI PMF in chapter 3 serves the same purpose. |
| Page 13 | The ED still talks about three legs of the framework while the diagram shows four. | All TFIAP documents have now been updated to the point where it refers to 4 legs when the competency framework is mentioned. |
| Page 18 | The document talks about assessment guiding the design of the development program. It is perhaps better to talk about the SAI needs directing both the training and assessment | Agreed. Wording has been adjusted to this effect. |
| Page 27 | The learning cycle focuses very much on one type of intervention (a training course\_ and doesn’t envisage the breadth of development that’s available. It may be useful to focus on the idea of a career path and professional development plan, with formal, structured and informal learning. Need to reflect the shared responsibility for training. | Agreed. Wording has been adjusted to reflect this broader impact and the formal learning route described has now been positioned as an example. |
| Page 30 | Compensation strategy – the diagram is not necessary and creates confusion | Agreed – taken out. |
| FAQs | Additional FAQs can be added for debate including some without clear answers. These can include issues such as peer-to-peer development mechanisms and the lack of professional institutes in some audit types. We will propose wording.  Consider a section dealing with “strengthening institutions for professionalisation”. | Agreed. A broader set of options have been factored into chapter 4.  Regarding the lack of professional institutes and the related proposal to have a section dealing with strengthening institutions for professionalisation, the following:   * The document is intended to deal with one dimension of the 4-pronged definition of professionalism (see chapter 1) and dealing with institutions for professionalisation in detail, may detract from its purpose (also see response to the IDI general comment above). * A foot note highlighting this challenge has been added at the end of question 1 (chapter 4) to ensure that we do not lose this valuable “enabling” comment. Care will be taken to reflect on this in the resolutions proposed to the CBC and INCOSAI, with a view to trigger future actions in this regard. |
| Page 63 | IAESB standards. Soften language given current status of the board. | Agreed. Language has been revisited throughout the document and the reference to “pronouncements of the IAESB” has been changed to “IES” in keeping with the developments at IFAC and at this Board. |
| **12** | **Japan** | Page 10, 21 and 22 | As for the Guide on professionalization pathways, while the design of the revised diagrams looks great, some of them seem to lack the information/message on the diagrams of the original final draft that we received on December 3, 2018 as a draft at the TFIAP.   * On page 10, the diagrams do not have arrows from three outer triangles to the center triangle. Also, the three outer triangles was blue and the center was green in the original while each of the four diagrams has different colors in the new one, which gives different impression. * On page 21, E Human Resource & Training should be the side of SAI Organizational Systems. Also, the big arrows from left to right in the original is missing in the new one. * On page 22, page 27, page 30 and 54, the charts also lack the arrows of the originals. | Page 10 – opted for a fresher design, but agree that arrows need to be part of the design. Adjusted.  P21 – visual has been redesigned in total.  P22 – agree that arrows should be part of design. Adjusted. |
| Page 6 | On the last line of page 6, INTOISA should be INTOSAI | Adjusted. |
| Page 9 | On page 9, four dots should be (1), (2), (3) and (4) so that they can link to the description in the third para of the same page. | Adjusted. |
| Page 13 | On the second line of page 13, “three vertical legs” should be “four vertical legs.” | Adjusted. |
| Page 17, par 4 | In para 4 of page 17, it states “the first option may be more suited to traditional…., while the second option may be more applicable to tasked based roles and functions.” It seems the other way round to us. Is it correct? | The narrative as per the original guide is correct. |
| Page 38 | On page 38, “have an independent partner” should be “having an independent partner” in the second para of Description. | Adjusted. |
| **13** | **Kuwait** | - | No comments | Noted with thanks. |
| **14** | **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. |
| **15** | **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. |
| **-** | We suggest to amend the title of the ‘developing pathways’-document – to avoid the impression that the professional development of auditors is only driven by the competency framework. The competency framework is highly important for  professional development, but professional development has more (HR-)dimensions than competencies only, as becomes clear from the 4 fundamentals of professionalism on page 8 of the document. | No change made in the absence of suggesting an alternative title. The matters raised in motivation for this change, has been addressed in the guide, specifically in chapter 1.  In the view of the TFIAP, a competency framework remains a key-driver of professional development (it is one of the strongest ways to tangibly express a future requirement, regardless how the need for the future requirement arose. The fact that a “new future state” in the competencies (etc) of auditors can be triggered from a variety of sources is, in the view of the task-force, acknowledged in chapter 2. |
| **16** | **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. |
| General | **Learning outside of learning interventions**  ISSAI 12, principle 12 includes both learning and knowledge sharing as means for capacity building and organizational excellence. For the topic at hand, it is intuitive to emphasize formal learning interventions, but they should be combined and amplified by forms of social and on-the-job-learning. Performance measurement means to evaluate observable professional behaviour. Forms of social learning with peers (i.e. professional discussions) and on-the-job-learning (solving challenging work tasks) helps the individual employee putting new competence into practice and supports the developing new or adjusted professional behaviour.  Another benefit is that these learning approaches contribute to dispersing competence within the SAI. | Text in chapter 3 was amended to reflect these thoughts. |
| General (chapter 4) | **Chapter 4** - present as an annex  Chapter 4 contains valuable information and concrete help with issues certain SAIs may have. We find the FAQ-format of the chapter practical given the particularity of the questions. Yet, the chapter is not as relevant to all SAIs as pointed out in some of the questions. The chosen format of chapter 4 is quite different from the rest of the document. The questions answered in chapter four relate very much back to the overall process presented in chapters three and five and fits best at the end of the guide.  Therefore, we suggest presenting this chapter rather as an annex to the guide than an integrated chapter. | Disagree. The guide was always intended as an exploratory document to confirm options in the market (as represented in the TF’s own experience in the FAQs and the external research) as a roadmap towards finding generic, globally relevant steps for designing a professionalisation pathway. |
| General (chapter 5 and 3.3) | **Chapters 5 and 3.3 -** offering a tool for implementation  It would be very useful to offer a tool to help SAIs getting started with the overall process described in the guide on professionalization pathways. An example for such a tool is the INTOSAINT-workshop. For the purpose at hand, a process tool could help the SAI to outline and identify speed-bumps on a roadmap along steps 1-5 with special regard to step 3 as presented in chapters 5 and 3.3. | Agree that a toolkit of sorts would be very valuable. For that matter, the TF seriously considered an expanded toolkit format in the earlier days of development. Current resourcing for the project didn’t allow for this, but it will be flagged for the next 3-year work-plan. |
| General (future changes) | **Chapter 4** - present as an annex  As pointed out in the competency framework it will be necessary to revisit the framework on a regular basis to ensure ongoing alignment with the requirements of the auditing standards and reﬂect any requirements or challenges posed by emerging issues.  We suggest that future versions of the competency framework (and guide) are published with an update-log that documents these changes. Given that the individual SAI will compose a local adaptation for SAI professional competence development, with such an update-log future necessary changes are easier to identify and implement in the local version for the SAI. | Very valuable input and will be factored into the TF plans for 2019 to 2022. |
| **Chapter 2.3, p17** | **Chapter 2.3, p 17** “*The underlying foundation of knowledge and skills required to ensure the appropriate application of all the above mentioned competencies*”  Paragraph 2:  “It is acknowledged that the framework, at this point, reﬂects only an overall view for the organization. More work is required to match this framework to specific job levels and to allow for proper career progression. This is most appropriately achieved through a process of job profiling.”  **Comment:** Job profiling can be useful but, in certain situations, can also be an obstacle to future development. Both from a recruiting and training point of view, job profiles provide guidance but are at risk of being static. When a SAI changes audit processes, integrates new technology or event starts with a new audit type, new competence is necessary. Existing job profiles may then be outdated or even irrelevant and need updating  **Addition (recommended as a new last paragraph to section 2.3):** Changes in the SAIs environment, the development of public sector auditing or the SAIs own professional development demand the integration of new competencies and will have an impact on job profiles. The SAI should therefore have a process in place to review job profiles regularly to ensure that the description of roles and positions, responsibilities and competencies matches the SAIs state and needs. | Test amended in line with proposal. |
| **Chapter 3.3, p24** | **Chapter 3.3, p 24** “Human Resource planning”  Paragraph 1:  “This process enables SAI leadership to take an integrated approach by identifying the gaps between current workforce (supply) and future needs (demand), as well as gaps in alignment and support of the SAI’s strategies”  Table “Elements of Human Resource planning”  **Comment:** The process suggested in this chapter seems to fit well in a situation where necessary changes and resource needs are both describable and accessible for the SAI.  Another difficulty is whether the SAI is able to forecast when certain changes may occur and have an impact on competence and resource needs. These difficulties are inherent but could be acknowledged.  **Proposed change:** The proper forecasting of future needs and describing the gap between them and the current situation can prove to be difficult. Certain changes may demand competencies that are new to or not available in the SAIs current situation and thus be difficult to assess and describe by the audit professionals, management or HR function. | Text amended in line with proposal. |
| **Chapter 3.3, p25** | **Chapter 3.3, p 25** “*Decide on the most appropriate B strategies*”   * Buy – recruiting staff from outside the SAI, * Build – developing talent from inside the SAI, * Borrow – obtaining resources through consulting, contracting in or outsourcing, * Bind – Retaining staff with critical competencies, and / or * Bounce – removing poor performers, eliminating unproductive roles and/or re-skilling staff.   **Comment:** A common challenge to SAIs are budget constraints that will rule out certain B strategies. The buy, borrow and bind strategies focus on resourcing and retaining the right staff, which will often result in increased personnel cost or consultant fees.  Therefore, we would suggest including two more strategies:  **Addition:** The T-shape of professional competencies suggests that SAI personnel will broaden their knowledge and skills, especially cross-cutting competencies from applying it in different parts of the organization or when working with different colleagues.  The SAI can explore whether employees actually have knowledge or skills needed according to the gap analysis but which they cannot utilize properly in their current position. Both SAI and the employee(s) will then benefit from reallocating these employees to positions or entrusting them with new work tasks where they can make proper use of this competence.  Competence available with only a few employees, from an organizational point of view, is scarce, fragile and depending on the right employees continuing to work for the SAI. The SAI can reinforce and develop the availability of the competence in-house by forms of social and on-the-job-learning: These employees should be allocated into teams systematically with colleagues who should acquire the competence by solving relevant tasks together and reflecting on the SAI practice. This setting facilitates a more robust SAI skill inventory as well as development of the area of operations and best practice.  Mobilization - Moving employees between units/roles within the SAI to develop cross-cutting competencies or increase return on staff competency  Sharing - promote professional reflection and mutual learning in practice in order to facilitate knowledge transfer between staff  Another advantage of these two strategies is that they apply outside of learning interventions and appeal to the continuing professional development as part of actual work tasks. | Text amended in line with proposal (edited version). |
| **Chapter 5, p60** | **Chapter 5, p 60** “*9. Implement an initiative to ensure that the assessed competencies are kept current/maintained (continuing professional development (CPD))*”  **Comment:** The challenges associated with forecasting future needs as mentioned in our comments to chapter 3.3 apply to this step of a pathway design. The examples given in the guide imply that it is possible to prepare training interventions that keep staff who have completed a professional development programme updated. The continuing professional development after such a programme may often be about cultivating behavioural changes rather than presenting entirely new information and developing a new understanding.  **Proposed change - second bullet point:**   * Keeping skills current - this relates to staff who previously attended the programme and is often referred to as a programme of “continuing professional development”.   Activities for consideration at this stage depend on the nature of the learning objectives:   * Sharing and reflecting on practice experiences and current recommended SAI practice in seminars and case presentations (objective: grow and develop existing knowledge and skills, learn from successes and failures) * attending basic updates (objective: “top up” competencies with new developments such as new legislation and integrate into existing work processes) * retraining (objective: impact on deep-rooted knowledge and professional behaviour such as the introduction of a completely reworked and updated audit methodology) | Text amended in line with proposal (edited version). |
| **17** | **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. |
| **18** | **PASAI** | **-** | Chapter 4 is very comprehensive and adequately covers all possible pathways that SAIs in our region can consider, given their current situation and governance arrangements. Options 1 to 7 are possible pathways applicable to our member SAIs. In relation to the CPD (p.35) in Q.1 and also relate to Q.8, it would be helpful that these programmes indicate the CPD hours offered on every programs/activities. | Noted. The comment regarding CPD guidance has been added as a footnote. |
| **-** | We welcome Option 10: Recognition for Prior Learning (RPL) as another possible pathway. This situation is relevant to small developing SAIs operating in countries with less-developed educational systems, where the SAI’s ability to recruit qualified staff are hampered by the available pool of qualified auditors in the country. Thus SAI staff are most likely those without the appropriate qualifications but reasonable level of work experience. | Noted with thanks. The TF was initially unsure about the inclusion of this option, but this regional level commentary appears to confirm the need for this. |
| **-** | The common institutional and organizational challenges faced by SAIs are not having financial and operational independence to embrace full control of HRM processes and operating in countries with no PAO. | Agreed. The TF attempted to reflect this in a) outlining the 4 blocks of professionalism (at the start of the document), in the SAI PMF illustration (chapter 3) and the acknowledgements in chapter 4, question 2. |
| **-** | Chapter 5 adequately covers the universal considerations for SAIs to develop a pathway for professional development programme. As mentioned above, one of the common and most critical challenges SAIs face are the lack of financial and operational independence. Having financial and operational independence would warrant a full control over HRM which are critical enablers to drive a SAI-specific professional development initiative and allow the SAIs to implement such initiative successfully. | Noted with thanks. Also see responses to previous point. |
| **19** | **Philippines** | **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) |
| **Chapter 4** | Partnering with a Professional Accountancy Organisation – consider:   * “*the extent to which the SAIs can effectively influence the PAOs or universities to include in their curriculum such subjects/courses/modules that focus on public sector;* * *the percentage of subjects/courses/modules included that focus on public sector vis-à-vis the entire curriculum for a bachelor’s degree in accountancy; and* * *defining clearly the prospectus/program for on-the-job exposure in the SAI as part of completing the university/PAO curriculum*”.   SAIs obtaining human resources from a central government human resource function - consider:   * “*In order to avoid vacuum in cases of vacancies in the SAI due to possible stringent/rigorous HR processes adopted by the central government HR function, the SAI has to adopt ways and means to improve its linkages with the central government HR function and avoid vacancies left unfilled for a long period of time that may affect timely discharge of SAI audit functions*”.   Partnering directly with a university to handle the educational element of a professional development programme and to handle the other requirements in-house – consider:   * “*The SAI may have to re-visit its HR policies regarding recruitment to give priority in hiring graduates of universities/academic institutions offering courses on public sector. In such cases, the SAI will have to provide in-house training on all types of audit to supplement learning from the universities/academia*”.   Structuring a pathway for professional development of SAI staff, especially in many SAIs that concentrate on performance auditing, where the SAI recruits staff from backgrounds that match the area of work where the staff will be deployed – consider:   * “*The SAI has to balance the number of such personnel (recruited purposely for performance auditing) with the number of projects/programs required to be audited within the year for cost-effectiveness; and consider an option of outsourcing highly technical skilled personnel for the period when their services are needed*”. | Noted with thanks.  PAO partnering – agree with principles raised. As the document cannot be prescriptive to PAOs / universities, no change has been made and the TF preferred the “softer wording” already in the text.  SAIs obtaining resources from a central HR function – agree with principles, but no change made, as this does not speak to the professionalisation requirements specifically, but rather to normal HRM functions.  Partnering with a university – agree with principles. No change made to text, as principle is already reflected in the text.  Structuring a pathway for professional development of SAI staff, especially in many SAIs that concentrate on performance auditing, where the SAI recruits staff from backgrounds that match the area of work where the staff will be deployed – agree with principle, , but no change made, as this does not speak to the professionalisation requirements specifically, but rather to normal HRM functions. |
| **Chapter 5, general** | We agree that the applicability, scope and order of the 10 steps may differ from SAI to SAI, and from development programme to programme. | Noted with thanks. |
| **Chapter 5, step3** | To gain an understanding of the gap between current and proposed competencies, the SAI may consider using the ‘*person profiling*’ approach which identifies competency gaps per individual in a functional or target groups. Such tool, when appropriately used, can identify who among staff are gap positive (possess competencies more than is required; in other words, displays competencies pertaining to the next level of competencies), gap negative (does not have all the required competencies at her/his level) or matched (meaning, has all the required competencies to do a particular work). | Text amended. |
| **Chapter 5, step 4** | Another option available to address competency gaps is through coaching using a formal approach where coaching sessions are held with the coachee/staff or a certain period of time; coaching ceases when the competency gaps are addressed. | No change made, as the section is not intended to provide an exhaustive list of options to address development, |
| **Chapter 5, step 7** | If the SAI engages in full-blown in-house professional development programme, SAI leadership should be very strong especially in instances where the SAI Training Office does not have subject matter experts (SMEs) in accounting, auditing, legal, etc.) organic to its office. Ideally, a combination of process experts and SMEs will facilitate the development of in-house professional development programmes. | Text amended. |
| **20** | **Qatar** | **Question 4, p 40** | This Scenario deals with recruitment and not really with pathways for SAI employees. And even if that scenario is described as matching with requirements especially in areas related to performance audit, it seems that this scenario would also respond to needs in areas related to financial or compliance audit. Indeed, The SAI, has the option to recruit employees with specific competencies or expertise in any desired field, and not exclusively in performance ones. | The option described is not exclusive to performance audit.  Overall, the TF believes that recruitment is a way to improve and strengthen professionalisation of staff. The end goal of professionalisation in the context of this guide is to grow the competency base in a SAI – a professional SAI, as per chapter 1, needs competent people (regardless of whether they are recruited or developed in-house) to execute its mandate. |
| **Paragraph 3,**  **p 55** | Page 55, Paragraph 3:  Understand the gap between current and proposed competencies (Gap Analysis) Gain an understanding of the current state of competencies in the target group within the SAI, with a view to determining the gap between the existing and new competency requirements. In this way, it will be possible to confirm the exact competencies that are being targeted for recruitment and for the professional development plan. The Gap Analysis should consider the job descriptions and profiles for the SAI employees. Tools such as SWOT Analysis and the Risk Response Planning would be suggested to match the exact competencies with the described requirements. Given the extent of recruitment and/or development that may be required, it may be necessary to create an initial split of competencies into a number of specific development/learning programmes. | Comments considered to be too specific for a guide that needs to be globally applicable. The TF acknowledges that the comment may very well be valid at SAI level in many areas. |
| **General** | The revision of Developing Pathways for the Professional Development of Auditors in a Supreme Audit Institution (SAI), begs the question of the confusion between auditors professionalization and recruitment processes. In fact, the professionalization would be achieved through training courses, certification programs and partnership initiatives with government or private institutions, international or regional organizations. On the contrary, the recruitment of competencies in a SAI aims to appoint new employees and should not be considered as a professionalization of auditors. | Overall, the TF believes that recruitment is a way to improve and strengthen professionalisation of staff. The end goal of professionalisation in the context of this guide is to grow the competency base in a SAI – a professional SAI, as per chapter 1, needs competent people (regardless of whether they are recruited or developed in-house) to execute its mandate. |
| **Paragraph 3.7, p 30** | 4.2 Page 30: 3.7 Rewards and Recognition:  The SAI should strive to compensate staff in a manner that is fair, consistent and reflective of the external market, and should further provide recognition for the achievement of SAI objectives, individual or team goals and professional competence. A well-structured programme with a good balance of salary, benefits and rewards will support the SAI in remaining competitive in the public sector and ensure sustainability in the future. The Job evaluation should be based on criteria that reflect both behavioral and functional employee skills in accordance with the job requirements. Looking at the typical steps that underpin the development of a compensation strategy, as depicted below, the steps highlight the important role that a well-crafted SAI competency framework plays in this process | No change made as this is already appropriately addressed in many sections of the document. |
|  | **Paragraph 3.8, p 31** | 4.3 Page 31: 3.8 Retention and Succession:  The SAI competency framework defines specific competencies staff members need to develop to be ready to move to the next level within the organization, covering the full range of knowledge, skill and abilities. It should provide the opportunity for the auditor to move from a position to another vertically, to get work promotion, or horizontally, in order to keep his initial position while moving to another department/structure within the SAI. Over and above just dealing with the “technical” needs of a position, managerial and leadership development calls for specific attention as staff progress through the organizational ranks. Development, with the future of the organization in mind, is critical for key positions (positions without which the SAI’s business continuity may be under threat) and leadership positions. | Text amended to reflect the proposed change. |
| **21** | **Sweden** | **General** | This is a well-structured and clear document, based on solid research and considering a great variety of parameters related to professionalization. We appreciate the effort put into the drafting of the document and think it will prove useful for a great number of INTOSAI members | Noted with thanks. |
| **General** | A general sense is that descriptions relate to a fairly sizeable SAI with resources available. We would suggest that this is recognized in the text and that, where possible, possible adjustments/options are suggested for smaller SAIs, SAIs with more limited resources, or SAIs working in complex and challenging contexts. | Agreed. The TF has tried to reflect this in the document (without overdoing it). The section dealing smaller / other options (chapter 4, question 9) has been expanded. |
| **General** | We appreciate the effort you have made to not only cover the audit functions but also other aspects of an SAI organization. (Page 17, for example.) | Noted with thanks. |
| **Page 18** | The strong emphasis of formalized assessments as preferable over less formal options may be an aspect of what is doable (and preferable/recommended) in a large v. small organization. While there is an element of credibility of the formalized assessment activities suggested, they can also be considered less dynamic and too mechanical in their nature. We would suggest that the most important assessment is that which is made by line managers/project managers who can watch how well staff apply their skills and knowledge in practice, and how their personal qualities benefit their work. Although we recognize the subjectivity involved in this assessment we would suggest balancing this text somewhat to include the value of different types of assessments. | Text amended in line with proposal. |
| **Page 20** | Is the CBC guide on HR Management still needed or can the relevant parts of its contents be integrated into the planned work of the TFIAP? If it is still needed, what is your view on the need to update the guide and adjust it to the current developments by the TFIAP? | There is still a need to update the guide – flagged for the period 2019 to 2022. |
| **Page 40 (and potentially elsewhere)** | Descriptions relating to performance auditors tend to mention recruitment based on subject matter expertise rather than expertise in qualitative or quantitative methods for evaluation. We would suggest mentioning both options, as well as the benefit of combining these profiles within a performance audit department. | Text amended in line with the proposal. |
| **P 9, par 4** | Reference is made to “(1) and (4) above…” but it is unclear what the numbers refer to. If the reference is to the bullet points, they should be made into a numbered list. | Text amended in line with the proposal. |
| As the CBC regards the TFIAP as a workstream, it is a bit confusing when some aspects have been dealt with by another workstream within the workstream. (Also, does SAI Senegal deal with both the second and third points?) | Text amended to distinguish better between work-streams and projects. |
| **P 15, bullet points** | We realize the examples included with each guiding element are just that, examples. However, under “general managerial considerations” we would suggest adding “ability to prioritize” as an important example. | Text amended in line with proposal. |
| **P 28** | Under “Learning needs analysis”: Under points b and c, distinction is made between junior and senior staff which is unclear to us – would not all staff need ongoing development and would not junior staff also need to adjust to changing conditions? | Text amended in line with proposal. |
| In the same list, we would suggest adding (or clarifying?) another aspect which would influence learning needs: Changes in the context, such as the implementation of a new accounting framework, new IT solutions in the public sector, improved access to digital information etc. | Agree – already implied in changes to environment. |
| Under “Training plan”: What does “Onboarding” mean? And while ethics is important we would not consider it a skill – however we wonder if personal qualities should also be included? Perhaps “training plan” is not the right place, but we would underline the importance of rewarding certain types of behaviour that are valued/needed in the organization. | Onboarding and induction is used as synonyms.  Ethics was highlighted many times during the development phase – TF therefor decided to retain this.  The section on reward and recognition has been expanded to acknowledge the comment about rewarding appropriate behaviour. |
| **P 30** | Under “Rewards and recognition” we realize that many SAIs have limited resources to offer monetary rewards and/or rewards that require investments by the SAI. However, we would somewhere like to emphasize the importance of positive recognition and feedback as a means of rewarding well-performing staff – both on a one-to-one level, and publicly. It does not cost anything, but can significantly contribute to staff members’ pride in their work and motivate others to also do well. | Text amended in line with the proposal. |
| **Chapter 4** | We appreciate the clear structure of the different options presented under chapter four, but wonder whether it should be presented as “Frequently asked questions”? Could they be options? Or Scenarios? | Any of the three alternatives would be appropriate – the TF chose FAQs as it made the document quite personal and kept the “theme” of a voyage of discovery towards common globally accepted principles intact. |
| **P 49** | Additional options may include: 1) Partnering or pooling resources with neighbouring SAIs with similar training needs. Depending on the subject matter, such pooling of resources may also be done in-country if the SAI can partner with other public sector institutions with similar needs. 2) Forming long-term partnerships with more developed peers who can provide support, using their own resources or using donor funding. | Text amended in line with proposal. |
| **P 50 (top of page)** | At the top of the page: This is the first mention of commentators and it is unclear who they are and what they have commented on. Could another term be used? | Text amended in line with proposal. |
| **P 4, first line** | All INTOSAI public goods that is are not intended…  (spelling) | Corrected. |
| **P 8, second par** | Reference is made to “public auditing” whereas in the rest of the document it is (mostly?) referred to as “public sector auditing”. We would suggest using consistent terminology as far as possible. | Opted for the term “public sector auditing” and made change throughout the document. Will also highlight this to editor in final review. |
| **22** | **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 scenarios in chapter 4 – yes. | Noted with thanks. |
|  |  |  | Adequacy of universally true considerations for development of pathways for professional development in chapter 5 – yes. | Noted with thanks. |
| **23** | **Turkey** | **General** | 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. |
|  |  | **General** | Footnote links and references requires attention | Addressed in updated draft. |
|  |  | **P 16** | The horizontal cross-cutting competencies from the INTOSAI compe tency framework, (spelling) | Corrected. |
|  |  | **P 22** | HR Strategy  should be HRM Strategy. | Visual updated. |
|  |  | **P 24** | “Design the organisation structure” should be in capital letters and bold. | Formatting aligned. |
|  |  | **P 26** | SAO should be SAI. | Corrected. |
|  |  | **P 49** | SAIs not in a position to structure or institute a comprehensive professional development programme will have to consider alternative means, borrowing principles from the preceding (spelling) | Corrected |
|  |  | **General** | In the “Frequently Asked Questions (FAQ) on Pathways for professional development” section many alternative methods such as partnering with a professional accounting organization (PAOs), partnering with universities, recruiting subject matter expert are described in detail. Although these methods have their advantages and disadvantages, it is necessary to state that each SAIs can adapt them in accordance with its specific circumstances. Also, some alternatives such as cooperation with people or institutions away from public sector audit may not meet the expectations or may require the participation of SAIs in relation to curriculum or training programmes at every step. For this reasons; the Professional development program should be carried out by INTOSAI Devolepment Initiative (IDI) or INTOSAI Regional Organizations that have a wealth of information and an experience. Providing certificates for a certain number of Representatives from the SAIs after the regular training programs to be performed on a specific calendar by these organizations may be considered as an alternative. Then, it should be benefited from these representatives in the execution of the system which will ensure professional development by SAIs. It is thought that the alternative is compatible with the principle of ‘global profession, local solution’. | Agree with the principle outlined and trust that the flexibility described in the two documents around “global profession, local solution” adequately covers this.  The document cannot be prescriptive to the IDI and INTOSAI Regional Organisations, but developments like IDI’s PESA project (briefly referred to in chapter 1 of the pathways guide) should cater for the need expressed in the comments. |
|  |  | **General** | It is clear that the guide aims to provide a standard structure within the framework of certain principles by elaborating the activities for professional development step by step. However, in the programs related to professional development, it is important to consider differences on competency level and professional development program between the new staff to be recruited and the existing staff. At this point, two types of professional development programs may be implemented that is adopted by International Accounting Education Standarts Board (IAESB).The first one is the Initial Professional Development(IPD) (IES 2-3-4-5-6) and the second one is Continuing Professional Development (CPD) (IES 7)  In the Initial Professional Development program, İt may be conducted processes that focus on technical competence, professional skills, professional values-ethics-attitudes. On the other hand, in the Continuing Professional Development program, complementary processes should be applied in a more advanced level in order to develop and maintain competence necessary to provide high quality service to all stakeholders.  Both in the Initial Professional Development program and the Continuing Professional Development program, the processes can be supported by determining the competence area and learning outcomes. Also for objective assessment of professional development, it should be used input-based and/or output-based approach, Work-based simulations or group exercises procedures. | Completely agree with this statement. The mandate of the TFIAP was to explore existing practices, combine these in guidance to SAI leadership and to search for commonalities between the different options in a first attempt to work towards INTOSAI professional pronouncements of auditor competence.  Although the TFIAP has informally compared the outcomes of its research to the IES requirements (the professional pronouncement by the IAESB) it believed that it was premature to refer to (or propose) adoption of these pronouncements. For this reason, in the section that deals with a road map towards INTOSAI professional pronouncements on auditor competence, the TFIAP propose that the IES requirements form the basis of further work by the TFIAP. |
| **24** | **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. |
| **25** | **India** | **-** | The pathways document truly encapsulates the essence of the idea. | Noted with thanks |
| **Page 10** | Describing each role within the organisation – “we may include a step on identification of different roles in the organisation, their levels and accountabilities / cluster jobs per different levels of complexities and responsibility | To be included in the draft post the April 2019 TFIAP meeting |
| **Page 12** | Competency assessment process may be subjected to legal scrutiny in many countries. Therefore, we may indicate that it may be pertinent to keep this in mind while selecting assessment tools |
| Assessment by the colleagues, peers, subordinates and supervisors (also trained assessors) must be included. |
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|  | Changes still to be effected in current guide |
|  | Proposals for 2019-2022 project plan |