

21 May 2020

Kind colleague

Welcome to the newly re-established Task-Force on INTOSAI Auditor Professionalisation, or TFIAP!

This letter of welcome is extended to a number of colleagues who have been with us on this journey over the past three years, as well as a number of new faces that have joined us going forward. All in all, we have a fantastic group of very talented people who can help us move forward with the work of the TFIAP and achieving the important objectives INTOSAI has entrusted us with. You can see the full list of members as an attachment to this communique.

Although this task force had originally started with a different name and very different members, it has been around for about 6 years. It started its journey in 2014, trying to make sense of the concept of competency-based professional development, and managed to present an initial INTOSAI competency framework to the community of public sector auditors at INCOSAI in 2016. In the next three years a lot more played off, which led to an updated INTOSAI competency framework (that now included reflections on competencies for SAIs with Jurisdictional Responsibilities), as well as a guideline on the development of pathways for (competency-based) professional development in our SAI community.

It is important to point out that a key concept on which the TFIAP based the solutions contained in the framework and the subsequent pathways guideline, was the concept of “global profession, local solution”. It is one of the more difficult challenges for the group, as it implies that we should only busy ourselves with those concepts that are universally true to all SAIs, while matters that are more specific to certain regions of individual SAIs should sit outside our work, and be left for the attention of these unique regions or SAIs.

You can find information about this journey and the two main deliverables (the framework and the guide) on the TFIAP section of the INTOSAI Capacity Building Committee (CBC) web-site – <https://www.intosaicbc.org/task-force-on-intosai-auditor-professionalisation/>

During the 2019 INCOSAI, the CBC made a number of undertakings relating to the work of the TFIAP to the INTOSAI community. The most ambitious of these relates to taking the work of the past six years and converting that into professional pronouncements that can be included in the INTOSAI Framework for Professional

Pronouncements (IFPP). However, this undertaking presented the CBC with an interesting challenge – while it had agreement from INCOSAI to allow the TFIAP to continue working for another three years, it also had to get a good sense of what the parameters would be of a project to develop professional pronouncements. The CBC secretariat therefore embarked on a number of engagements with the Forum for INTOSAI Professional Pronouncements (FIPP) in an attempt to finalise a project proposal that could lead to the re-establishment of the TFIAP, and also the development work commencing.

After a number of engagements with FIPP, we have largely been able to confirm the parameters of the project, identified the pronouncements that we want to work on and looked at a couple of examples of what these pronouncements may look like. Although we have some details to clear with the INTOSAI Governing Board at the end of the year, we believe that we have adequate information to now bring together the “new” TFIAP and start work.

We want to propose that we convene a **first virtual meeting of the TFIAP on 25 June** this year, during which we will focus on:

- Getting to know one another,
- Run through the background and history of the TFIAP’s work,
- Brief you on the outcome of the recent discussions of the engagements of the FIPP and discuss the implications thereof, and
- Have a look at the initial outlines of the documents that we need to work on during the period ahead.

We also want to offer all new members (and members who think they need a refresher) an earlier opportunity to link into an informal session where I’ll provide an overview of the TFIAP journey over the last six years. This session will take place on June the 15th.

Dial-in details for both meetings will be sent to you within the next week.

How do you prepare for this first session?

A good starting point would be to really get to know the two existing documents produced by the TFIAP – the Competency Framework for Public Sector Audit Professionals as Supreme Audit Institutions (July 2019 update) and the Developing Pathways for the Professional Development of Auditors in a Supreme Audit Institution guide. These two documents form the heart of the content matter that will go into the development of professional pronouncements over the next two years. As indicated earlier, you can download copies of these documents from the INTOSAI CBC web-site.

In addition, I have included the latest submission of documents to the FIPP:

1. The covering letter (February 2020) signed by the chair of the INTOSAI CBC.
2. A project proposal document, dealing with a proposed solution to develop three professional pronouncements,
3. An analysis wherein we have unpacked references to competencies, competence development and related matters from the existing set of INTOSAI professional pronouncements and certain International Standards on Auditing,
4. A document where we have shared more detail, albeit at a conceptual level, regarding the documents that we propose to develop, and
5. A copy of the 2018 research that was done on the need for professional pronouncements on auditor competence (together with a summary of “action steps” that the TFIAP compiled to conclude on the research).

The FIPP submission represents quite a bit of reading, but rest assured that we will do our best to take you through this in the first virtual meeting. In essence you will see our ambition to develop three pronouncements:

- A standard at the level of organisational requirements in the IFPP – a possible ISSAI 150 – dealing with Auditor Competence, positioned as a single and complete focal point for all reference to auditor competence at the level of auditing standards,
- A guide that deals with the development of competency frameworks for auditors, and
- A guide that deals with the development of pathways for professional development of auditors.

The proposal document should give you a good sense of why we have opted for this package of three pronouncements. Interestingly, you will also see that we opted for integration within the auditing standards, rather than making use of the COMP column that currently exists in the framework, purely because it creates better integration with rest of the IFPP.

The document noted in 4 above is of critical importance in our work, and I sincerely hope that we will be able to at least deal with the draft principles that we have in mind for the proposed ISSAI 150 document. You can find these principles on page 4 of the “Concept Examples” document – see section 5: *Fundamentals / requirements of a SA’s responsibilities towards auditor competence.*

As indicated in the letter that invited you to join the TFIAP, we expect that the secretariat of the TFIAP (SAI South-Africa) will do most of the development work (although we would welcome volunteers to help us with this), while the TFIAP itself will need to play the role of guiding the work and testing the draft documents.

In the proposal to FIPP, you will also find a reference to an *advisory capacity*. We thought that it would be a good idea to also have access to a few individuals that stand out as industry leaders in the field on competency-based professional development (see attached list). We hope to be able to test our work, once finalised at the level of the FIPP, with these individuals, before taking it through to FIPP. We believe that this step will greatly enhance the credibility of our work, in addition to the existing requirements for quality management and exposure in the INTOSAI community.

I am immensely grateful to have you on board for an exciting and challenging journey that lies ahead, and I look forward to our engagement during our meeting on the 25th of June.

Kind regards



Jan van Schalkwyk

Chair: CBC Task Force on INTOSAI Auditor Professionalisation