<table>
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| 2013 | 2013 INCOSAI, Beijing  
Change in leadership of INTOSAI Capacity Building Committee (CBC) – SAI South-Africa (chair) and SAI Sweden (vice chair); initial strategic brainstorming identifies the need to work on professionalisation, with emphasis on both SAIs and individual auditors |
| 2014 | Establishment of Task Group on INTOSAI Auditor Certification  
Request from the INTOSAI Finance and Administration Committee to the CBC explore the concept of certification and accreditation in INTOSAI  
Development of a whitepaper on “Professional Development in INTOSAI” |

- Offers a first definition on professionalisation at hand of 4 elements – ideal working environment, strong auditing standards, competent people and ability to self-assess / measure SAI performance
- Offers initial definition of key terminology in the world of competence development
- Proposes a broad value chain and key principles that can underpin the professional development of auditors at SAIs
- Offers initial reflections on the status quo of professional development in INTOSAI
- Proposes the development of an INTOSAI Competency Framework as a foundation for professional development in SAIs
- Coins the phrase “global profession, local solution” as a guiding principle for work at INTOSAI level
- Explores various certification models
Deliberations on white paper on Professional Development in INTOSAI

Important shift in strategic focus on work from a narrow emphasis on auditor certification to a much broader need for development of auditor competence

Confirmation of support for the concept of professional development / auditor certification in INTOSAI, as part of internal scan in anticipation of the development of new INTOSAI Strategic Plan (2016 – 2022)

Development of an initial INTOSAI Competency Framework for public sector audit professionals at SAIs, dealing with:

- Cross-cutting competencies,
- Competencies related to compliance auditing,
- Competencies related to financial auditing, and
- Competencies related to performance auditing

Development of a position paper on the enabling mechanisms require to facilitate and structure professional development at SAI level, dealing with:

- Final definition of SAI professionalism,
- An analysis of drivers for professionalism at global, regional, SAI and individual level,
- A confirmation of the “global profession, local solution”,
- Work to professionalise INTOSAI regional organisations,
- Positioning competency frameworks as an anchor for professional development,
- The value of partnering in professional development, and
- Describing a roadmap for further work on auditor professionalisation

Important shift in strategic focus on work from a narrow emphasis on auditor certification to a much broader need for development of auditor competence

2014

2015

2016
2016 INCOSAI, Abu Dhabi

- Adoption of both the INTOSAI Competency Framework and the position paper on enabling mechanisms to facilitate and structure professional development,
- Agreement to further consult on INTOSAI Competency Framework and to also add reflections on competencies for SAIs with Jurisdictional Responsibilities,
- Develop guidance on pathways for professional development,
- Continue work (including further research) to pave the way for the development of professional pronouncements (standards and guidance) on auditor competence, for inclusion in the INTOSAI Framework of Professional Pronouncements (previously the ISSAI framework), and
- Proceed with the development and piloting of unique INTOSAI certification program for SAI auditors – the “Professional Education for SAI Auditors (PESA)” program under development by the INTOSAI Development Initiative (IDI)

A new Task-force on INTOSAI Auditor Professionalisation (TFIAP) is set up under the leadership of the CBC to take forward the work on professionalisation, with specific emphasis on the professional development of auditors at SAIs

Development of an updated INTOSAI Competency Framework, which now includes reflections on competency requirements for SAIs with Jurisdictional Responsibilities

Conduct brainstorming sessions to unpack the processes that underpin the processes of professional development and sharing of SAI case studies

Commission independent research on globally available pathways for professional development, and guidance on creating a roadmap towards the development of professional pronouncements on auditor competence
Develop guidance to enable SAIs to create pathways for professional development of their auditors, dealing with:

- The need to tailor the INTOSAI competency framework to their needs,
- The value of competency-based human resource management practices,
- A variety of different options to structure professional development in a SAI,
- Ten key strategic steps that a SAI should consider in designing its own professional development pathway, and
- Initial considerations for the process to craft professional pronouncements on auditor competence

Exposed for comment in the INTOSAI community for 45 days, in line with INTOSAI’s quality assurance requirements for goods that sit outside the INTOSAI Framework of Professional Pronouncement (IFPP)

2019 INCOSAI, Moscow

- Adoption of the updated INTOSAI Competency Framework and the guide on pathways for professional development of auditors in a SAI,
- Agreement that the TFIAP will continue its work with emphasis on crafting appropriate professional pronouncements (standards and guidance) on auditor competence, for inclusion in the IFPP,

Initial consultation with the Forum for INTOSAI Professional Pronouncements (FIPP) on processes required to finalise and approve a project proposal to work on professional pronouncements on auditor competence
Project proposal (developed by the CBC secretariat) submitted to FIPP, proposing the development of three professional pronouncements:

- ISSAI 150 – Auditor Competence (as the level of organisational requirements in the IFPP),
- GUID 7500 – Guidance on the development of competency frameworks for auditors, and
- GUID 7600 – Guidance on the development of pathways for professional development of auditors

The project proposal suggests that these three development be fully integrated in the existing framework, thus NOT making use of the COMP column that has up to now been shown in the framework as a “placeholder” for development on auditor competence. Based on the detailed analysis presented, both the CBC and the FIPP were of the opinion that abandoning the COMP column, thus opting for a more integrated solution, was in the best interest of users of the IFPP. This change in the framework will require consideration at the levels of both the Steering Committee of the INTOSAI Professional Standards Committee (PSC) and the INTOSAI Governing Board meeting.

Given the positive reaction from FIPP to the CBC proposal, a decision was made to proceed with development work.

Reconstitution of the TFIAP

First meeting (June 2020)

Appointment of a number of advisors to the TFIAP to serve as a sound board / additional quality measure during the development process

First consultations (September / October 2020)

Administrative processes with FIPP, PSC, INTOSAI Governing Board