

Task-Force on INTOSAI Auditor Professionalisation – 25 June 2020 meeting notes

1st meeting - the Eastern hemisphere - 08:00 AM SAST Time [UTC 06:00]

Participants	Organization
Mr Jan van Schalkwyk	SAI South Africa/ TFIAP Chair
Mr Cobus Botes	SAI South Africa/ TFIAP Secretariat
Ms Phenny Ramuedzisi	SAI South Africa/ TFIAP Secretariat
Ms Avisha Ramsoodur	SAI South Africa/ TFIAP Secretariat
Mr Takamatsu Shingo	Board of Audit of Japan
Mr Narazaki Yoshinori	Board of Audit of Japan
Mr Xing Jianfeng	National Audit Office of China
Mr Bruce Vivian	AFROSAI-E
Ms Archana Shirsat	IDI (Obersver)
Mr Bassem Alkaddouri	SAI Syria
Mr Kulwant Singh	The Comptroller and Auditor General of India / INTOSAI KSC
Mr Vishunkanth PB	The Comptroller and Auditor General of India
Ms Alexandra Popovic	FIPP Liaison (Observer)
Mr Sebastien Lepers	Cour des Comptes – France
Ms Sana Hassan	SAI Saudi Arabia

2nd Meeting - Western hemisphere - at 16:00 PM SAST Time [UTC 14:00].

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Mr Jan van Schalkwyk	SAI South Africa/ TFIAP Chair
Mr Cobus Botes	SAI South Africa/ TFIAP Secretariat
Ms Phenny Ramuedzisi	SAI South Africa/ TFIAP Secretariat
Ms Avisha Ramsoodur	SAI South Africa/ TFIAP Secretariat
Mr Adiyatoulaye Gueye	Cour des Comptes du Senegal
Mr Alaa Abood	SAI Egypt
Mr Alhassane Baro	Cour des Comptes du Senegal
Mr Ali Mohammed Ali	SAI Egypt
Ms Anahi Maranhao Barreto	TCU (SAI Brazil)
Mr Bassem Alkaddouri	SAI Syria
Mr Salah Eddine El Mekhtoume	SAI Morocco
Ms Flavia Lacerda Franco	TCU (SAI Brazil)

Dr Florain Horner	Austrian Court of Audit
Mr Francis Nicholson	The Institute of Internal Auditors (IIA)
Ms Jade Quarrell	INTOSAI Development Initiative (IDI)
Ms Nora Neck	German Development Corporation (GIZ)
Mr Leonard Renne Guimara	TCU (SAI Brazil)
Mr Mohammad Naeseh	SAI Syria
Mr Micheal Hix	General Accountability Office
Mr Nabil Larhman	SAI Morocco
Ms Paula Dutra	TCU (SAI Brazil) / INTOSAI PSC
Mr Salvatore Palumbo	TCU (SAI Brazil)
Ms Sue Winspear	OAG Cayman Islands
Ms Torielle Perreux-Lloyd	European Court of Auditors
Ms Louise Bertrand	OAG Canada

1. Welcome

The Chair welcomed all attendees to the meeting and relayed a welcoming note from Auditor General of SAI South Africa. The Chair conducted a roll call of the invited participants; after which some teleconference protocols were outlined to ensure a smooth conduct of the meeting.

2. Introduction of members

All attendees were given the opportunity to introduce themselves.

3. Background on TFIAP journey

Purpose of TFIAP for the coming three years

The Chair explained the objective of the TFIAP was to create 3 documents to be taken to INCOSAI 2022 in Brazil for inclusion in the INTOSAI framework for professional pronouncement (IFPP).

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

INCOSAI also granted the TFIAP approval to work on 2 other areas which include producing an HR guide together with SAI Kenya and sourcing competencies frameworks for other professionals. Because these are small work-streams, the TFIAP will only focus on these during 2021.

The intention of the task team is not to create a new knowledge base but to rather use the existing *Competence Framework* and *Developing Pathway Document* which and reduce them to a format that can work for professional pronouncements. The work of the Human Resource (HR) experts during this process will be to

ensure that the information that goes into the standards is true, honest and authentic. It is important that the documents the TFIAP produces is clear and acceptable in the INTOSAI community.

In line with the work method (as per invite letter), the Secretariat will do most of the drafting and utilize the TFIAP members as a “*sounding board*” to test the principles during the production of the documents.

The TFIAP has the benefit of an external advisory capacity. The advisory capacity will assist the TFIAP in the event it faces drafting challenges, cannot see a clear way forward or have a difference of opinion. The following members were approached:

- Alta Prinsloo (Executive Director, IFAC)
- Greg Schollum (Deputy-Auditor General of New Zealand)
- Martin Sinclair (Former Deputy-Auditor General of UK National Audit Office)
- Natalie Maroun (Competency expert)
- Rania Mardini (previously from the IAESB)

TFIAP journey

The Chair briefed attendees on the history of the TFIAP using the visual journey map. This documents explains why we have done certain things in a certain way, leading up to the current responsibilities of the TFIAP.

Specific experience of utilising the two TFIAP guides:

The IDI observer shared information on the Professional Education for SAI Auditors (PESA) project an initiative that has its foundations in the work done by the TFIAP on competency frameworks. It served as a good testing ground for the principles in the competency framework and largely confirmed the relevance of this document.

SAI India shared their experience on the development of competencies. SAI India has decided to use the *Competence Framework* and *Pathway Document* in their SAIs for the development of staff. They’ve modified the framework for their mandate and own requirements (as proposed in the *Pathways Document*) as a basis for their learning programs. Feedback on the validity and usefulness of guidance provided by the TFIAP has been positive.

AFROSAI E has been using the *Pathway Document* to support SAIs in Africa in developing their own professionalisation initiatives and has also served as an input into the *African Professionalisation Initiative (API)*. Again the utilisation of the two guides confirmed the practical value of the document, including the principle of “global profession, local solution”.

4. FIPP processes: feedback and discussion

The Chair briefed the task-force on the process followed between the CBC and the Forum for INTOSAI Professional Pronouncements (FIPP) to determine the scope of the work to craft three professional pronouncements for inclusion in the IFPP. He also took the meeting through the considerations to further integrate these developments into the current “auditing’ framework and to do away with the previous “COMP” column in the framework. This second process – the refinement of the overall framework – is still subject to agreement by the INTOSAI Governing Board in November 2020. The CBC believes that the end-result of the consultation presents a practical solution to move forward, while the end-result will add value to INTOSAI.

The FIPP Liaison also shared her views of how the process unfolded, noting the intensity of critical thinking that underpinned the FIPP deliberations. Like TFIAP chair, she is happy that the proposed way forward is practical and relevant.

The TCU (SAI Brazil) member briefly explained the “Due process” for standard setting¹. The Chair noted that the aim is to get back to FIPP by Nov 2020 and to have the document out for comments mid-2021 so the document is back towards the end of 2021. While the document is out for comment, the intention is to commence with the 2 other work-streams of the TFIAP (assistance to draft an HR guide and collecting example competency frameworks for professionals other than auditors).

The Chair added that there is a commitment for TFIAP to not work in isolation but to work very closely with FIPP so that when new developments paly out, proper alignment can take place.

For comments and responses, see **Annexure A**.

5. Proposed ISSAI 150- discussion on principles to be addressed

The Chair spoke to the *Auditor competence concept example* document and explained how the 8 principles (example A, page 4) will form the core of the drafting of the standard. He invited comments from the meeting on these principles - see **Annexure A**.

6. Closure

The Chair advised that written commentary is open until the 3rd of July 2020 - See **Annexure B**. The Chair also reminded the task-force of the two additional work streams (1) HR guide and (2) Competency Framework for other professionals (i.e. IT, Communication, legal). Interested TFIAP members who want to either lead or assist in these work-streams can contact the TFIAP Secretariat.

The Chair thanked all the participants for their contributions.

Meeting closed.

¹ Available from the INTOSAI PSC web-site for members that didn’t attend the second session – <http://www.psc-intosai.org/standard-setting/due-process/>

Annexure A – Comments and Responses

1st meeting

	Comments	Follow-up comments / responses	Follow-up action
	AFROSAI-E		
1	Seeing that the document (provisionally referred to as the new ISSAI 150) is to serve as a single focal point for competency references in the framework, AFROSAI E asked if a next step (beyond the development of the pronouncements) would be the look at consistency of references to the concept of competencies throughout the framework, and whether that forms part of the scope of work of the task-force. The chair responded that his matter falls outside the mandate of the TFIAP, but should be considered by FIPP in future revisions of the existing standards.	<p>This matter falls outside the mandate of the TFIAP, but should be considered by FIPP in future revisions of the existing standards.</p> <p>Where-ever possible the drafting team will point out discrepancies that may cause confusion to the FIPP and the Goal Chair Collaboration (GCC) mechanism.</p>	
	IDI Observer		
2	<p>IDI Observer noted that developing and integrating a competence standard in the main framework, will work well as <i>most SAIs want to know how to do things</i>, thus less standards and more guidance.</p> <p>When crafting a requirement in the ISSAI 150 standard and its mandatory, is it realistic for different SAIs with different environments to apply it? Currently SAIs know that they need competent staff, but there is no guidance and so the standards are very aspirational. How does one keep the mandatory requirements in competence at a realistic level? There is a need to pinpoint requirements at a global and principle level, and to keep it aspirational because, in practise, IDI has seen that once there is a standard SAIs moves towards it as it fuels performance. She also described ISSAI 100 as the key foundation document for other standards and asked about the impact of ISSAI 100 on the</p>	<p>The principle that SAIs need more guidance than standards, has been confirmed by the TFIAP in 2019 and still stands. It is very definitely also a point on which the CBC, TFIAP and FIPP agrees.</p> <p>The CBC and FIPP further agree that standards should be aspirational and focused on globally true principles.</p> <p>ISSAI 100 is clear on the need for competent auditors and competent audit teams and, as such, provides an ideal positioning for ISSAI 150.</p> <p>As to “speed” of implementation of the new ISSAI 150 – the requirement for competent staff has always been part of the framework and there would be an expectation that SAIs would have already applied their minds to achieving this, even in the absence of specific principles of guidance. This view need to be</p>	

	Comments	Follow-up comments / responses	Follow-up action
	proposed ISSAI 150, and also asked about how quickly SAIs will have to full comply with the new ISSAI 150. Lastly, she also asked whether ISSAI 150 will only apply to SAIs that implement the ISSAIs as is, or whether it will also be applicable to SAIs that adopted national standards based on the ISSAIs.	<p>balanced against the fact that some principle may be new or pose challenge to certain SAIs. When the TFIAP considers the draft pronouncements, it will have to apply its mind to effective dates, a discussion that will also have to play out at the level of FIPP.</p> <p>As to scope of application – the new development should address both “pure” ISSAI implementation and the use of national standards, as envisioned in ISSAI 100. The FIPP representative shared similar thoughts.</p> <p>Note – there is also a need to cater for SAIs with Jurisdictional Responsibilities, as appropriate.</p>	
	IDI Observer <i>[Note: In order to avoid duplication, similar IDI member comments and responses from 2nd meeting were included below]</i>		
3	Overall the eight principles were acceptable to the IDI. She made specific reference the IDI’s work on ISSAI implementation, and supported the view that there needed to be standards on auditor competence that will further assist SAIs to put in place learning and professionalisation processes which will enable ISSAI implementation.	Agreed.	
4	There is a need for the SAIs to put in place a policy or institutional framework that positions the need for auditor competence. This can perhaps be considered as a principle before the current eight statements. The policy will cover issues in relation to roles of different people, issues in relation to how it works across the SAI (audit and support) so that SAIs consider competence in its broadest definition.	<p>Consider this as a principle, but if it doesn’t fit then consider it in the introduction section (the section preceding the eight principles).</p> <p>The TFIAP should use the current comparison exercise that was submitted to the FIPP in Feb 2020 as a guide to avoid unnecessary duplication.</p>	
5	The standards must deal with a requirement on the quality of a SAI’s work on competence (a firm level requirement). This could sit under the policy framework or separate principle.	Agreed.	
6	The role of leadership in competence development (and creating a culture for competency development) should also be appropriately reflected, perhaps as part of the section dealing with the need for an institutional framework.	Agreed.	

	Comments	Follow-up comments / responses	Follow-up action
7	2 nd principle per example document – uncertainty whether this is in fact a principle and whether it is not a sub-section of principle 3. Expressed general discomfort with the way it was crafted (Note – it was an attempt to capture chapter 2 of the <i>Pathways Guide</i> but should be appropriately positioned in the draft pronouncement)	To be revisited. There is a need to deal with the “sources” of competency considerations, but it should in all probability not be a separate principle, and can potentially be addressed under principle 3.	
8	3 rd , 4 th and 5 th principles from example document work well. Reminded the team that the definitions like knowledge, personal attributes should be lifted from the competency framework / guides and brought into the standard	Agreed	
9	6 th principle of example document - Consider broadening the narrative on human resources processes, especially to include SAIs where the Public Service Commissions (or equivalent structures) handle most human resource processes on behalf of the SAI. Should also reflect the enabling nature of these processes	Agreed.	
10	7 th principle of example document - Consider having high level “principles” under this that deals with the fact that professional development must be needs-based, learner-centred and linked to performance management,	Agreed.	
11	8 th principle of example document – the wording was not clear on whether the assessment requirements focused only on the assessment of individual competence. Argued that there should be a dual focus – assessment of SAI ability to develop competence (firm level consideration) and assessment of individual competence.	Agreed that the draft document will need to reflect assessments at both levels.	
12	Consider having an appropriate transitional period to allow SAIs to towards this aspiration type of standard because currently we don’t have this level of detail in the ISSAI framework.	Agreed. Can be addressed through an appropriate effective (implementation) date. NOTE – chapter 5 of the <i>Pathways Document</i> does provide options in this regard, listing SAI strategic plans and needs assessments as possible tools to effect this transitioning period.	

	Comments	Follow-up comments / responses	Follow-up action
13	What is a requirement? Is it the bold text (1-liner) or does it include the text below that?	<p>Users will need to distinguish a requirement (bold text) and explanation (narrative below) and the TFIAP will have to be careful to position all requirements in bold text, and not in the text below the “bold statement”.</p> <p>Some of the current requirements (per the example document) can move to the subtext, i.e. in principle 7, IPD and CPD can be positioned as part of the explanation.</p>	
SAI Japan (lifted from written submissions after meeting)			
14	Regarding the 3rd principle (in the example document) about distinguishing between the three elements, namely, knowledge, skill and personal attributes, consider that the three elements are all important and most of SAIs take into account the three elements for their staff development. However, we consider that they would not clearly distinguish them unless they feel it necessary based on their institutional background. In addition, it would be sometimes difficult to decide which requirement apply to one element of these. For example, auditor’s leadership can come from both elements of skill and attributes. Such distinguishing works would make a lot of burden for the SAIs that do not need a clear distinction between these elements. Therefore, we consider that we do not need to require all the SAIs to clearly distinguish between them. Possible revision could be that "should clearly distinguish between" is changed to "should adequately consider."	Agreed. This is a similar point to that of IDI, which questioned the value of principle 2 (the sources of competencies). The sources of competencies can be addressed as part of the current principle 3, which may also assist in addressing SAI Japan’s point.	
15	Regarding the second and fourth principles (in the example document), they state requirements of ISSAIs in the 2000 to 6000 or that the audit professional is able to fully execute an audit in accordance with the IFPP. We understand that ISSAIs or IFPP would be definitely beneficial for many SAIs. However, ISSAI 100 states that the principles in no way override national laws, regulations or mandates, and we consider that some SAIs would not adopt ISSAIs completely due to the institutional background. Therefore, we suggest these principles be in line with ISSAI 100.	Agreed.	

	Comments	Follow-up comments / responses	Follow-up action
	AFROSAI-E		
16	Confirmed the importance of the narrative that will go before principles to create context to the principles. May also pose a solution to some of the issues that cannot be accommodated under the section on principles.	Agreed.	
17	Scope of the documents needs to define in detail that it deals with the SAIs responsibility to develop auditor competences (picking up on a challenge the TFIAP also faced in developing the current two guides) – whether it is aimed at the SAI or the individual.	Agreed. The positioning of the document in the IFPP clearly suggests that the document deals with the responsibility of the SAI to develop staff. The requirements that staff should take responsibility for own development (or making use of what the SAI presents) remains important and will be addressed in the introductory text.	
18	A principle that may be missing is a reference to the value of practical experience. There is possibly a need to note that competence is developed through combination of training and on-the-job training. Consideration must talking to this concept.	Agreed	
19	Issue of quality and ISSAI 140. There should be a link in that the process of quality assurance contributes to the development of auditor competence.	QC is indeed a way to develop competence. Input will be considered in the drafting of the document, as part of the means of development. I dovetails well with the narrative in the <i>Pathways Document</i> where many commentators felt strong that QC and review processes needs to be listed as important means of development of competence.	
	FIPP Observer (points to consider when writing the standards)		
20	“Should we be driven by existing practise when we drive standards/principles or should standards/principles drive practises.” Ideally standards should drive practices.	Agreed.	
21	The need for consistency – in drafting the team must look at other standards and principles in the IFPP and check for alignment, avoiding any contradiction. While there is the option of conforming changes following a new development, FIPP has been hesitant to use this.	Agreed. The current analysis of references to competencies in the existing IFPP will be a handy instrument in doing this. This does need to be balanced against the need that, if this becomes that single point of reference for competence references in the IFPP, the need for consistency does not lead to an incomplete explanation of the need for competencies and competence development. It requires a delicate balancing act.	

	Comments	Follow-up comments / responses	Follow-up action
22	Supports the view competence drive audit quality and vice versa. There is this a need to ensure proper alignment between ISSAI 140 and ISSAI 150.	Agreed.	
23	Caution when using words, example “requirement for all levels” this word levels is debatable as not all SAIs have levels. Use words the is easily identifiable.	Agreed.	
24	Repeated the importance of revisiting reference to ISSAIs 2000s and 6000s, for a wider definition and better inclusivity	Agreed.	

2nd meeting

	Comments	Follow-up comments / responses	Follow-up action
	IDI observer		
25	The responsibility for competency is being made at SAI level and it’s not clear if it’s also for individuals.	See response to 17 above. The primary aim is to deal with the responsibilities of SAIs towards auditors. Noted the references to ISSAI 130 and 140 where both firm level, team level and individual level are address – will be considered for relevance in drafting.	
26	OAG Cayman Island member		
27	What is aspirational for a small office maybe very different to what is aspirational for a large office? Thinking about SAI PMF we don’t want to craft something at a high level that a small SAI will be judged as not performing. We need to be aspirational but also be realistic.	This is something to take into account because the principles / requirements need to pass the test of being universal truth. For example, in applying your mind to the requirements to define competencies at SAI level, a large SAIs can afford to have large amounts of documentation but a small SAIs need only have a 1 pager to demonstrate the requirement. Although the extent of work and documentation is different, it satisfies the same principle. It may require of the TFIAP to add text to define what relevant may mean in terms of mandate, size, maturity, etc It will be good for small SAIs to keep the TFIAP honest on the balance of aspiration and being realistic.	

	Comments	Follow-up comments / responses	Follow-up action
		It is also important to keep this in mind in thinking about the effective date of ISSAI 150.	
	SAI Egypt member		
28	What is the difference between the 2 GUIDs we want to develop and the 2 existing documents " <i>Competency Framework</i> " and " <i>Developing Pathways</i> "?	Although the two current documents did not undergo a stringent QC process (as required by the GCC), it did not go through the same processes as required for inclusion in the IFPP. Format and language also need to be different, aligned to the IFPP.	None.
	OAG Cayman Islands member		
29	The principles make sense and are sufficiently generic for small SAIs to follow however for even smaller SAIs (i.e. Caribbean) they will never be in a position to develop and enable career pathway for their staff and they rely on procurement of skills instead of in-house development.	The principles do not take away concept of just procuring and the wording is flexible enough to note this. Consider lifting the section on small SAIs from chapter 4 of the <i>Pathways Document</i> into the narrative. Another possibility is to have a section in the standard dealing with applicability for smaller SAIs.	
	IIA member		
30	Agrees with the comments and noted that the principles are well written and are in logical sequence. What is important is what follows after the principles in terms of the guidance because these need to be clear and flexible to cater for changing circumstances	Agreed.	
31	The procurement issue shouldn't be an issue as the principles are not implying they should be in-house.	Agreed	
32	Individuals have responsibilities for competencies and competency development to ensure they are competent and they do work which they are competent for.	See rows 17 and 25 above.	

	Comments	Follow-up comments / responses	Follow-up action
	SAI Egypt member		
33	How will the three elements of competencies be measured considering that personal attribute is a behavioural aspect?	Competencies must be analysed into the 3 categories to the extent that the SAI has a clear ability to test, assess and/or recognise them. For every SAIs these 3 elements could be different (see <i>Pathways Document</i>) and this should be described in the explanatory text.	
	IDI member <i>[Note to avoid duplication, comments already documented in meeting 1, are not repeated here.]</i>		
34	There is a need to consider what sits elsewhere in the standards to ensure consistency to avoid duplications and conflicting principles, but there is also an advantage to mirroring the duplications.	Agreed.	
35	When we talk about competency assessment, it suggests that there is a moment when we do a test but when we talk about audit which is an activity then often the assessment is happening on the job. There is a need to be careful when talking about competency assessments because it can be interpreted differently.	Agreed – appropriate warning to keep in mind in drafting.	
	SAI Syria member		
36	Principle 4 and 8 of the example document – these concepts need to be explained in more detail. This principle requires more explanation as it is SAI specific and relates to IFPP (4 th Principle)	Agreed. It will be helpful to get written input on what SAI Syria has in mind.	
	General Accountability Office		
37	There is confusion on whether we are talking about competencies of SAIs or individuals. As we move forward, we need to think about this and be clear and as we build on this project, this will get addressed.	See 17 and 25 above. The expectation linked to the positioning of the document is clear and the drafting will have to fit that positioning.	
38	Agreed with comments already raised on principle 8 on the assessments and profession development (8 th principles)	Agreed	

Annexure B – Written comments and Responses

	Comments	Follow-up responses	Follow-up action
	Cour des Comptes – France		
39	<p>With regard to the specificity of jurisdictional activities, it would be useful to take the following two slight updates proposed below (in bold type in the text). The following requirements are envisaged:</p> <ul style="list-style-type: none"> - In determining the competency requirements, SAIs should take into account underlying knowledge required, the competencies determined by the requirements of the ISSAIs in the 2000 to 6000 range and those arising from the application of INTOSAI P-50 for jurisdictional activities, and specific SAI requirements. - SAIs should clearly set out the requirements for initial professional development that will ensure that the SAI remains relevant in executing its mandate and the audit professional is able to fully execute an audit or to investigate or make a jurisdictional decision in accordance with the IFPP. 	<p>Noted – will be considered in drafting (fits well with INTOSAI GB expectation that these development do need to cater for SAIs with Jurisdictional Responsibilities)</p>	
40	<p>The eight principles presented go in the right direction and I agree with the comments made in the session and have no further specific remarks to make.</p> <p>Furthermore, my former experience as an internal auditor, before joining the SAI of France, makes me think that The IIA Global Internal Audit Competency Framework, which you are probably familiar with, is a model built around personal skills, technical expertise and professional ethics, if adapted, that can also help us to define precisely and in detail later, after the principles, the knowledge, skills, and attributes needed for people within a SAI.</p>	<p>Agreed, will be considered.</p>	

	Comments	Follow-up responses	Follow-up action
	SAI Japan:		
41	The paragraph 25 of ISSAI 100 states that "the role of auditor is fulfilled by the Head of SAI and by persons to whom the task of conducting the audit is delegated." We are not sure of it but it seems like "auditor" includes Heads of SAIs. In that case, maybe you need to see if the word "auditor" need some definition in this pronouncement.	To be considered in drafting (perhaps glossary of terms).	
42	The first principle states "audit staff," the forth principle states "audit professional," and 5th and 7th principles state "its staff" and "SAI staff." Before the meeting, we thought that they are different and targets staff other than auditors, but we learned that the current draft principles target audit staff. Maybe, those words need to be reviewed if they were used precisely.	Agreed.	
43	(1st comment of the meeting on 25 June) See 14 above	n/a	
44	(2nd comment of the meeting on 25 June) See 15 above	n/a	
	FIPP Liaison:		
45	Looking at ISSAI 130 and I40 you will find the requirement/principle and then followed by application guidance, would be logical to apply the same structure to ISSAI 150?	Agreed	
46	<p>When it comes to authority. ISSAI 150 would fit in the IFPP box called SAI Organizational requirements ISSAI 130 – 199.</p> <p>As I mentioned at the project meeting, FIPP needs to discuss the issue of authority for the revised ISSAI 140 and also ISSAI 150. If it is <u>requirements</u>, then it would be mandatory for those SAI adopting the ISSAIs (2000=>) and written as a requirement with an "shall" ...</p> <p>If it is a <u>principle</u>, then it would also be relevant for those SAIs who also are developing national standards based on our audit principles and written as "should".</p>	<p>Noted. Given the discussion in the TFIAP, the term "principle" ia perhaps more important. This valuable guidance will be factored into the drafting process.</p> <p>As an overall principles, TFIAP has assured the GCC and FIPP of the fact that it will respect any guidance on drafting conventions.</p>	

	Comments	Follow-up responses	Follow-up action
	<p>In SAI Organizational requirements ISSAI 130 – 199 we now have ISSAI 130 with “requirements” and ISSAI 140 with principles.</p> <p>My recommendation to you would be to continue with identifying relevant principles/requirements and when the discussion on the project proposal is on FIPPs table we will decide whether it would be called principle or requirement.</p>		
48	<p>-Writing the principles/requirements, make sure that these are not too vague as on this level we want them to be quite specific and clear. Otherwise some would argue that they are too vague and only highly aspirational and therefore should be moved up a category to INTOSAI-P....</p>	Agreed.	
IIA member			
49	<p>The dilemma over whether to include guidance that relates to individuals rather than the SAI, especially on the responsibility to maintain competence.</p> <p>Maybe the solution is to maintain sole focus on SAIs’ responsibilities so as to avoid duplication with standards and ensure consistency. However, the principle relevant to SAIs is to ensure members of the team recognize they are responsible for their own CPD and accept and act on that responsibility.</p>	Agreed.	