



19 February, 2021

Kind TFIAP colleagues,

With our next TFIAP meeting now confirmed for the 10th of March 2021, please allow me to present you with the documents for the meeting as well as an outline of the discussion items for the meeting.

Attached to this communique, you will find the following for each of the three draft pronouncements:

- A copy of the original draft, with marked-up changes relating to your comments received,
- A schedule of comments, linked to the drafting team's response, and
- A clean final draft (after the changes made in response to your comments, a final peer review, as well as a last language review).

You will see that the changes, especially to the draft ISSAI 150, have been quite extensive. It is perhaps easiest if you first read the clean final draft to have a sense of what the final deliverable looks like. The other two documents are included so that you can track our specific thinking in making changes to the original drafts. It is important that you check your comfort with the changes made and that you let us know, preferably before the March meeting, whether you still have any major concerns with the proposed text.

Since this is potentially our last session before we submit the current drafts to the FIPP, our intention is to have a focused discussion in the March meeting on the following key questions:

- Do you agree with how we have given effect to the request of the TF in the previous meeting to scale down the number of principles?
- Do you agree that by outlining four principles, supported by a number of considerations at the level of application guidance, we adequately allow for the principle of global profession, local solution to play out? In other words – does the application guidance allow for adequate flexibility for a SAI to apply its mind to how it wants to give effect to the four principles in the ISSAI with due cognisance of its unique mandate, enabling legislation, etc.?
- The first draft of ISSAI 150 unintentionally created the perception that it primarily focuses on the development of competencies rather than the full spectrum of SAI competency considerations. Commentary received was very useful in restoring this balance and the final review processes also focused extensively on addressing this. Are you now comfortable that the latest draft ISSAI 150 represents a more balanced document?
- Despite the first draft of ISSAI 150 allowing for flexibility in how competency requirements are taken to the full scope of the organisation (by proposing documenting at team level, group level or other broad category, or raising the option of job profiling) this was not clear to all commentators. The language and positioning in this regard have now been addressed. Are you comfortable that this level of flexibility is now appropriately reflected?



- In the first draft of ISSAI 150, the word “acquisition of competencies” was utilised rather than the more specific term recruitment, creating the perception that this important element of auditor competence was disregarded. This was revisited in the recent reworking processes. Are you comfortable with this concept is now adequately reflected?
- Many commentators argued for streamlining of language and a lot of work in this regard has been done. Are you comfortable that readability has been improved?
- Are you comfortable that the ISSAI creates strong enough context for the application guidance?
- What are your thoughts about speed of implementation? How quickly would a typical SAI be able to adhere to these requirements? Are you concerned about any specific grouping/type of SAIs in this regard?
- Understanding that the FIPP processes will amongst others, still include another phase of public commenting, are you comfortable that we can now present this to FIPP for their consideration as an outcome of the TF’s work?

In all instance, kindly support your commentary (written or in the session) with specific examples and/or proposals, rather than general statements.

The final agenda will follow soon.

Best wishes with the “homework” we all face in preparing for the March meeting!

Kind regards

Jan van Schalkwyk

Chair: CBC Task Force on INTOSAI Auditor Professionalisation