

Comment tracking for GUID 7500				
	Comments	Reference	Responses	Other action required
GAO				
1.	<p>I reviewed them all in great detail and was very impressed with their clarity, thoroughness, and usefulness.</p> <p>I have no concerns about their completeness, balance between principles, implementation challenges, flexibility, or ease of reading.</p> <p>I found the examples and annexes in 7500 and 7600 very useful in helping the reader understand concepts that could be somewhat abstract when reading the ISSAI.</p> <p>When reading the ISSAI, I thought that examples of competencies and frameworks would be helpful but then noticed that 7500 and 7600 largely covered this. If necessary, we could add some cross references to ISSAI 150.</p>	N/a	<p>Noted with thanks.</p> <p>Comment regarding examples, etc will be revisited based on FIPP feedback.</p>	
2.	<p>On 7500 and 7600, I would consider a table of contents to help the reader know what is coming and provide an overall organizational framework.</p>	N/a	<p>Agreed (it is also a requirement in the drafting conventions).</p> <p>Will be added once the drafting and initial commenting process have been completed</p>	
3.	<p>On 7600, item 18. I would consider adding “results of peer review or internal inspection”.</p>	GUID 7600: pg.5, paragraph 2		
ECA				
4.	<p>Thank you for giving me the opportunity to comment on the drafts of ISSAI 150, GUID 7500 and GUID 7600. Taken together, I find that they present an admirably useful and comprehensive framework on developing auditor competence in SAIs.</p> <p>You asked us to consider the framework from five angles. I enclose, in the table below, some comments and suggestions related to the fifth of these – ‘ease of reading and narrative’ - of the ISSAI itself. Please use or discard my comments and suggestions as you see fit.</p>	-	<p>Noted with thanks.</p> <p>Really appreciated comments on ease of reading</p>	
5.	<p>Consider replacing ‘confirms’ with ‘sets out’</p>	Par 1	Change made.	
6.	<p>Consider simplifying: ‘7. GUID 7500 presents a process to help SAIs set up a framework of auditor competencies that will capture the uniqueness of public sector auditing and fully describe the needs of a specific SAI.’</p>	Par 7	Some of the proposed edits were accommodated.	
7.	<p>I suggest that this paragraph is not necessary since this point is covered in ISSAI 150, and because this is a GUID and does not require SAIs to anything as such. This paragraph does not appear in GUID 7600.</p>	Par 10	Change made.	

CNAO			
21.	As for the communique #8, we are comfortable with the draft with no more comments.	-	Noted with thanks.
Austrian Court of Audit			
22	No comments specific to GUID 7500	-	-
SAI Japan			
23	We highly appreciate your efforts to draft ISSAI 150, GUID 7500 and GUID 7600, and are grateful that they incorporate our comments to the drafting. In general, we agree with basic structure and the principles in ISSAI 150 which has been prepared based on the principle of “global profession, local solution.”	-	Noted with thanks
24	Are the two terms “basic competency framework” in para 7 and para 21 and “core competency framework” in Annexure the same? If so, it would be better to use the same term, and if not, it would be better to explain the difference.	Par 7 and 21	The term basic was removed altogether
25	While the draft states “competency necessary,” it would be better to state “competencies required” as stated in ISSAI 150 and GUID 7600.	Par 13	The terms “expected” has now been used throughout the framework.
26	While the draft states “development programme or initiatives,” it would be better to state “development programme” as stated in ISSAI 150 and GUID 7600.	Par 16	Done
27	The draft states “As required by ISSAI150,” corresponding para 22 of ISSAI 150 does not say “require.” It would be better to revise it.	Par 26	Restated
28	Does “These” indicate a complete SAI-Specific competency framework? Then, “these” should be “it.” If “These” indicate “certain discretionary competencies, “a. Core public sector audit competencies” would not be necessary	Par 30	Section restated for clarity
29	Since the draft focuses on SAI-specific competency, “(or region)” would not be necessary.	Par 39	Sentence clarified – section in brackets cater for the situation where SAIs handle investment in competence development on behalf of SAI, e.g. AFROSAI-E, CREFIAF, OLACEFS, etc)
GIZ			
30.	Thank you for sharing the documents. We as GIZ do not see our role in commenting the documents but rather giving general feedback. We, therefore, do not have comments to the documents.	-	Noted – it is a pity that no detailed comments are provided, partly given GIZ’s extensive experience in capacity and competence development, and partly because it was so critical in the initial research that underpinned the development of the three documents. Should clarify whether further participation in TFIAP is in fact envisaged.

SAI Cayman Islands			
31.	<p>I am delighted with the direction this work has taken since our TFIAP discussions in June (2020). I fully support the move from eight principles to three principles, and think in doing so nothing is lost from the meaning and intent covered by the original eight, but it holds to my preference of keeping things simple. I have reviewed all three documents and found them clear, comprehensive and well-written. I fully support them all, thank you, and have no issues with the prevailing messages and direction taken, but just a few minor language comments or suggestions to make to enhance understanding. In making these, I understand language is nuanced depending on where you are in the world, but make them nonetheless for you to consider and do as you see fit.</p> <p>I thought the draft GUIDs were fit for purpose and well-written. I thought it unfortunate that GUID 7600 had to have a 10-step model, but could see the logic of all of the 10 steps and couldn't easily think how this could be reduced or simplified. I especially liked the questions given at the back of GUID 7600 and believe that these will truly helpful to SAIs implementing this standard locally as they covered such a wide variety of scenarios.</p>	-	Noted with thanks
32.	<p>I thought the draft GUIDs were fit for purpose and well-written. I thought it unfortunate that GUID 7600 had to have a 10-step model, but could see the logic of all of the 10 steps and couldn't easily think how this could be reduced or simplified. I especially liked the questions given at the back of GUID 7600 and believe that these will truly helpful to SAIs implementing this standard locally as they covered such a wide variety of scenarios.</p>	-	Noted with thanks.
SAI Syria			
33.	<p>All the drafts were valuable and prepared carefully</p> <p>I have general notes:</p> <ol style="list-style-type: none"> 1. We have to take the private circumstances of each country (<i>into account</i>) 2. We have to take the cost- benefit in the consideration. 	-	<p>Noted with thanks</p> <p>These general comments are indeed valuable. Note the following reflections:</p> <ol style="list-style-type: none"> 1. It explains the importance of the reference to “global professional, local solution in the introduction section to the proposed ISSA 150. It deals with the idea that the pronouncements will set “globally true” principles at the level of a global INTOSAI profession, but that these principles can be interpreted and applied in different ways, appropriate to the SAIs circumstances – hence local solution.
34.	<ol style="list-style-type: none"> 3. We have to take financial resources in consideration and the abilities of the training department in the SAI and develop it. 4. These drafts widen the qualifications of an auditor in some places/engineer/ and I think we can ask for certified engineers as experts instead 	-	<ol style="list-style-type: none"> 2. Cost is indeed a consideration. Hence some of the paragraphs in ISSAI 150 leave the depth that underpins the application of a principle to the SAI, specifically citing cost-effectiveness, return on investment, size of SAI, etc (see par 26 in original text). The same is also true of especially GUID 7600, where this is built into the considerations in the 10-step approach. 3. See previous point. 4. Agreed. Bringing in professionally qualified staff from other areas is indeed a solution – see Q1 in GUID 7600

PASAI			
<p>First, I congratulate the TF for its dedication and excellent achievement thus far, evident through the draft documents.</p>			
<p>35. I have reviewed all three drafts and found them comprehensive enough to describe the objectives of each document and guidance to fully understand the context and their application. The draft documents have been well-developed and thought through. I do not have major concerns or issues just general comments. Regarding GUID 7500 and GUID 7600, the content of both documents provide sufficient guidance on the role of the SAI, what it needs to do and the considerations to have when developing their own competency framework and pathways for professional development of auditors. Both documents have covered the relevant factors and fundamental concepts. Developing SAI specific competency framework is a challenge. Alerting the SAI to this challenge and risks involved (par 39-40, GUID 7500) is very useful and necessary,</p>	-		Noted with thanks.
<p>36. With most SAIs being small, it is always a challenge for some SAIs to develop their own competency framework. Also, not all SAIs operate in a suitable environment that has the enabling systems and resources necessary to develop SAI-specific pathways for professional development of auditors. For instances, most Pacific Island Countries (PIC) do not have a Professional Accountancy Organisation (PAO) or appropriate institutions that the SAIs can partner with to establish an appropriate pathway to develop SAI staff.</p>	-		Noted with thanks.
<p>37. With these challenges, they highlight the significance of the TF's work in this project and continuous need for regional organisations such as PASAI, to partner with INTOSAI organisations, to provide much needed guidance and support to small and less-resources SAIs in our region.</p>	-		Every effort has been taken in the document, to not make the requirements overly cumbersome to SAIs, given their circumstances and the CBC/TFIAP trust that this will assist in finding solutions together with appropriate partners. The acknowledgement of the role of the INTOSAI regional organisations in this process to assist in forging enabling partners and facilitate developments, is a critical enabler.
IIA			
<p>38. I generally support the useful guidance for SAIs on utilizing the competency framework and advancing professionalization. Our comments reflect a few areas where I feel the document could be improved for greater clarity.</p>	-		Noted with thanks.
<p>39. I was surprised that integrity or a code of ethics does not feature prominently in your depiction of professionalism. Also while I understand working environment impacts professionalism I am not convinced that it is one of the "four fundamentals of professionalism." Maybe these are intended to be key components of professionalization, which is different.</p>	Page 1 graphic		<p>The concepts of integrity and code of ethics are indeed critical elements of professionalism. Since these are already addressed in the auditing standard section of the mode, it was decided not to duplicate.</p> <p>In the view of the drafters (as confirmed in this definition, which have been used since INCOSAI agreement in 2016) institutional capacity / working environment is critical to professionalism. The feedback from a number of SAI PMF reviews appears to further support this. The use of the term "fundamentals" is a considered one, given the principles in ISSAI 12 and, since it has been in use in INTOSAI for the past 6 years, has been retained.</p>

40.	<p>There is an odd phrase used throughout the document relating to the “uniqueness of public sector.” All sectors and environments are unique. Relevance not uniqueness is the key driver for competencies to ensure they are appropriate for the tasks that need to be undertaken.</p>	Page 2.7	<p>The drafters agree that relevance is the key driver for competencies and recognises that in (amongst others) the original par 22, 24 and 32.</p> <p>Where the phrase “uniqueness of (or to) the public sector has been used, the intention is indeed to talk about those things that differentiate the sector from other. It stems from an in-principle call, to NOT document all competencies related to audit (or other underlying knowledge), but just those that are inherently unique to public sector auditing.</p> <p>No change has been made.</p> <p>In the view of the drafting team, just adopting the framework proposed in the annexure will not yield an ideal solution, as it will promote a one size fits all approach that is not appropriate in the community. There is a reason INTOSAI adopted the “global profession, local solution” motto. Direct adoption will also imply that important SAI specific issues and underlying knowledge are not attended to.</p>	<p>In final language review, the reviewers will be requested to specifically concentrate on checking that the terms relevance and uniqueness are appropriately used.</p>
41.	<p>The document often talks about the need for the SAI to create a competency framework. It would be clearer to refer to the INTOSAI document as the competency framework. SAIs do not need to create a framework – they have been given one. SAIs need to adopt and adapt the framework in order to create relevant competency profiles for the jobs within their organization.</p>	Page 2.8	<p>Noted. For now, proficiencies in the definition section have been substituted with abilities (in all three documents). Beyond that, the drafters found it challenging to find alternative ways to formulate what is normally considered a rather standard HR definition.</p>	<p>In final language review, the reviewers will be requested to see if alternative formulations are possible.</p>
42.	<p>I would recommend avoiding describing skills as “proficiencies.” This can be confusing since sometimes “proficiency” is used to describe a certain level of competency or is even used interchangeably with “competence.” (See page 22.6.d and page 27.26) Skills can be defined in other ways by reference to the execution of mental or manual processes. Also, it is not helpful to refine skills with the phrase “developed through learning or experience, since this applies to knowledge, attributes, and competencies as a whole.</p>	Page 3.12b	<p>The term “ideally” has been removed.</p>	<p>In final language review, the reviewers will be asked to consider whether another, “less-misleading” term can be found to describe this.</p>
43.	<p>There is a confusion here in the definition of core competencies. In general usage “core competencies” refers to common competencies applicable to a wide number of roles as distinct from “technical competencies” that are job specific. The word “ideally” adds to the confusion. Are they required or not?</p>	Page 4.14	<p>The term core is an attempt to define a term that shows that at heart, all public sector auditors are bound together by certain similarities, even if mandates, legislation, audit model, etc differ. If the “general usage” definition was implied, the drafters would not have added a specific definition in the document</p>	<p>Since this has not caused confusion in the community since its first adoption in 2016 (and the same terms have also survived the commentary phase and adoption in updated format in 2019), this was not changed.</p>
44.	<p>(This section) continues the same confusion. “Discretionary” suggests that are not essential. Better distinctions would be helpful. This is confused further still by the introduction of the phrase “critical competencies” on page 13 39.a for the first and only time.</p> <ul style="list-style-type: none"> • There are general or common competencies such as those relating to IT, communication, and time management that apply to virtually every job. • There are specific or technical competencies that are required for particular roles. INTOSAI has a framework for the technical competencies associated with auditing and divides these into “cross-cutting” relating to all types of auditing and those related to financial, performance, compliance, and jurisdictional. Inevitably a framework has a degree of generalization. 	Page 4.15	<p>The term “critical” in 13.39 was removed.</p> <p>As above, the fact that the team specifically defined this term, implies that it has a specific meaning, rather than a “general usage” term in mind. It is a term aimed at showing the competencies that are essential to a specific SAI, but that may not be “globally applicable” to all SAIs.</p> <p>There is NO element of prioritisation involved, if you follow of “global v local” implied in the definitions, rather than reverting to general use terms.</p>	<p>As 43 above</p>

<p>45.</p> <p>46.</p> <p>47.</p> <p>48.</p>	<ul style="list-style-type: none"> SAIs will take this framework to define the competencies they seek at a more granular level. It seems you also want to introduce some degree of prioritization with some being essential and others being discretionary. This can be confusing. What is the value in defining “nice to have” competencies? Perhaps they help with promotion prospects because they are competencies for the next level job. <p>“Acting in the public interest” is a behavior not a competency. Arguably it may be the indicator of a certain competency. The competency would be something like: Takes decisions that serve the public interest, or consistently takes decisions that serve the public interest.</p> <p>To suggest a competency can be defined in terms of observable behavior is a confusion. Competencies can be assessed through observable behavior. But we have already defined competencies in terms of a combination of knowledge, skills, and character traits. This is repeated on page 15.44.</p> <p>Do specific personal abilities affect the competencies required for a role? They may determine suitability for a role or what training is needed but not the competencies.</p> <p>Suggest the word “ideally” is removed. Relevance is not optional. It is a requirement.</p>	<p>Page 5.19</p> <p>Page 7.27</p> <p>Page 11.31</p> <p>Page 11.32</p>	<p>Change made</p> <p>The intention was to give SAIs a way of easily describing a competency at the level of “can do”. The terms “described” has now been used instead of “defined”.</p> <p>In the view of the drafters, there is the possibility of a SAI defining specific personal characteristic (in can do terms) as their preference in a competency framework. Example – if you are thinking about auditor of the future, you may prefer to bring in more people with IT skills and abilities (the ability to leverage technology to benefit of business) and describe it as such in the relevant competency. Practical examples considered in the process of crafting the original guide, led us to believe that this should be part of the GUID.</p> <p>Rephrased.</p>	
SAI France				
<p>49.</p> <p>50.</p> <p>51.</p>	<p>Thank you very much indeed for the opportunity of reviewing the three documents you forwarded to us (ISSA 150, GUID 7500 and GUID 7600). We have well read those draft standards and have some comments to make. First of all, let us say that we thank you for this huge work that has been accomplished by the TFIAP on the matter.</p> <p>Original submission contained a number of specific issues for revision, although the drafters were not sure about the exact nature of what had to be done differently. On 3 December 2020, the drafters approach SAI France for more clarity, and received a response dated 20 January 2021. The detailed response is included as Annexure B to the ISSAI 150 tracking schedule.</p> <p>Picking up from the two submissions from SAI France, the drafters identified the following for specific follow-up:</p> <ul style="list-style-type: none"> The value of recruitment, The value of mentoring, apprenticeship and on-the job training Core social skills (including integrity, ethics, value of state) Legal skills Development is both a human and technical process 	<p>-</p> <p>-</p> <p>-</p>	<p>Noted with thanks</p> <p>-</p> <p>The clarifications made in the two submissions were exceptionally useful in using the SAI France inputs to enhance the draft.</p> <p>Specific attention has been given to reflecting the value of recruitment, on-the-job training and mentoring, although the level of detail in these reflection, has been matched with other references (In other words no value judgement has been made on the value of these versus other means of development).</p>	

52.

As far as the GUID 7500 and 7600 are concerned, **they really have a lot of qualities**, especially regarding their appendices which allow concrete and specific cases of study. They provide **essential methodical tools for auditors** to follow in the course of their work.

However, we would have a **suggestion** regarding GUID 7500: it could be interesting to add to this guidance a **list of skills and competences areas** in which the auditor must have basic knowledge. Such a list could be the following (we are open to new additions to this list of skills and competences area):

- Audit
 - Concepts and Principles
 - Methods and practice
- General public law
 - Constitutional law, general administrative law
 - Civil service law
 - Administrative science
- Public financial law
 - Budgetary law
 - Public revenue and expenditure law
- General law
 - Corporate law
 - Labour law
 - Business criminal law
- Economics and quantitative methods
 - General macroeconomics
 - Economic policies
 - Public economics and welfare economics
 - Quantitative methods, econometrics
- Financial accounting
 - General accounting
 - In-depth accounting
 - Management control
 - Financial analysis
 - Corporate finance
 - Analysis of investment projects
- IT and digital
 - General digital literacy

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The comment around core social skills and legal skills is by implication reflected in the generic elements of determining appropriate competencies, and the process that is described in GUID 7500 should more than adequately allow for these to be factored in. The extent of requiring these social and legal skills may differ from SAI to SAI, which is way this document (that highlights principles and do not provide detailed competency references) steered away from that.

Regarding development being a technical and human process – the drafters agree 100% and trust that the reworks will adequately highlight that balance.

Noted with thanks

The drafters were not convinced that this would add value to an already complex GUID, especially since one may argue that this “curriculum” doesn’t necessarily carry global application. This will be tested with the FIPP, but has for now been excluded from GUID 7500.

As in the comments letters (see Annexure B to the Comment tracking schedule for ISSAI 150), the CBC / TFIAP is more than open to talk about having this as part of broader application material (in addition to specific example competency frameworks from other SAIs) on the CBC web-site

Flag this proposal for a follow-up discussion with FIPP.

	<ul style="list-style-type: none"> • Management information technology • Office tools • Data processing and analysis <ul style="list-style-type: none"> - Markets and purchases <ul style="list-style-type: none"> • Purchasing strategy • Public procurement law - Human resources management <ul style="list-style-type: none"> • Personnel policies • Social law • Compensation policy and payroll • Social relations • Training - Writing of findings, analyses and recommendations in proper and understandable language. 			
SAI Egypt				
54.	In the beginning, I want to appreciate the great work done in preparing those drafts, and I would like to offer some suggestions in this regard:	-	Noted with thanks	
55.	I suggest running a monthly questionnaire and a pedometer test to follow up and evaluate the evolution of the auditor competence.	-	<p>This may very well be a process that individual SAIs may want to consider to monitor this evolution, obviously subject to practical implications (such as cost-benefit analysis, etc).</p> <p>From the point of view of principles, this idea is covered under principle 4 dealing with assessment, and expanded upon in GUID 7500, in par 45 to 53.</p>	
56.	I suggest adding crises and disasters such as the Corona pandemic,	Par 31, external environment	Text amended to reflect this as an example of stakeholder expectations.	
SAI Morocco				
57.	<p>I thank you for sharing these documents with me. I didn't reply earlier to your message since I haven't any comments that can add value to the drafts.</p> <p><i><input relating to GUID 7500 excluded here></i></p> <p>Finally, I seize this opportunity the pay tribute to the colleagues who developed the three draft pronouncements on auditor competence in a very professional way.</p>	-	Noted with thanks.	
SAI Philippines				
58.	The term "auditing" should be omitted in between the financial, performance and compliance to avoid redundancy of its use.	Par 11	To be addressed as part of the final language review	Flagged for final language review

59.	Such paragraph is already provided in toto in ISSAI 150 Paragraph 14. It does not provide any further guidance. It is suggested that such provisions (par. 12) be deleted.	Par 12	
60.	Such paragraph is already provided in toto in ISSAI 150 Paragraph 15. It does not provide any further guidance. It is suggested that it (par 13) be excluded.	Par 13	Agree that these are already in ISSAI 150, but to allow the document to be read as a stand-alone document, these have been retained.
61.	Such paragraph is already provided in toto in ISSAI 150 Paragraph 16. It does not provide any further guidance. It is suggested that such provisions (par 16) be excluded.	Par 16	
62.	It appears that the paragraph relates to the need to recognize discretionary competencies apart from the SAI-specific competency that displaces letter (a) as enumerated because it deals with the core competency rather than discretionary competency. Further clarity must be provided on this provision	Par 30	Par 30 has been updated based on this and earlier comments.
63.	It is suggested that this part of the guidance be enhanced to include the best practice in developing a competency framework. The discussion on the related risk can follow the suggested statement.	Par 39	Best practice – to the extent that it represents issues that can be globally applicable to all SAIs – has been reflected in the preceding paragraphs. Par 39 and specifically sub-sections (a) and (b) has been added to allow SAIs the freedom to develop something that is appropriate to their needs and practical in terms of cost implications, etc. To reflect best practices in terms of extent of documentation, will again force SAIs to a “one size fits all” approach, which was not the intention here. Since the term “discretionary competencies” has been specifically defined for the document and it has not been used here, it should follow that it was not the intention of the drafters to use unique and discretionary interchangeably.
64.	The word unique might be understood to refer discretionary competencies. It is suggested this be further clarified	Heading A	The term unique is aimed at describing those issue that distinguish public sector auditing from auditing in a general context. If any specific alternative term (or easy way of clarification) can be proposed, the drafters will consider this. Agree that these can be read into the guidance. The drafters have tried to not give extensive examples, as that will open the flood-gates to all SAIs to try and add their own unique flavour) and instead opted for a fairly generic overall list of issues to consider.
65.	Can also include growth mindset and ability to make lasting solutions The term timeous can be changed to timely and reasoned way to sound reasoning , shown as follows:	Page 11, guiding elements	
66.	Demonstrates an ability to compile an audit report that is comprehensive, convincing, timely, reader friendly and balanced. Take special care when formulating recommendations. Formulate recommendations that are clear, well founded, presented in a logical and sound reasoning, add value, and address the causes of problems and/or weaknesses.	PAC 5.1	The term timely has been brought in as proposed. On the second proposal, the drafters preferred the current phrasing
67.	The term with regards to can be changed to either with regard to or as regards , as follows:	Competencies for an audit professional involved in jurisdictional activities	Changed made.

68.	<p>Public prosecutor or assistant public prosecutor, when the law provides: formed by one or several members, its mission is to defend the public interest and the due application of the law. It safeguards the public interest and the proper use of the law, mainly with regard to [as regards] the legal framework set by the law and may execute investigative activity. xxx</p> <p>The term <i>compliance audit</i> should be omitted for the second time it is used in the same sentence to avoid redundancy as follows:</p> <p style="text-align: center;">49</p> <p>CAC 1.1 Displays an understanding of both compliance audit as an attest engagement and as a direct reporting engagement.</p>	CAC 1.1	Change made.	
SAI Brazil / INTOSAI PSC				
69.	Figure on the fundamentals - maybe reconsider the order. It seems that the working environment is the most important, but competent people might be able to work even if the surrounding aren't that great.	Par 2	<p>The drafters intended no "ranking order" and consider the presence of all four elements as necessary. No change made.</p> <p>It is often interesting to read the outcomes of SAI PMF reports, which appear to indicate that working environment is an often neglected part of professionalism.</p>	Note for final review – consider the extent to which it would be possible to do away with the definition of discretionary competencies in the document altogether.
70.	Some SAIs might feel that they have core competencies that are specific to their environment, not only discretionary ones.	Par 25	The term discretionary has been deleted here, but a review of the definition of discretionary competencies for the purpose of this document, will indicate that it means exactly what is envisaged in comment 70.	Note for final review – test all examples for value-add, as explained in comment 71.
71.	Examples are fictitious, maybe consider bringing real cases as examples from some SAIs? Maybe annex these since the document is quite complex already Item	Item 35 (and other similar ones)	Fictitious or generic? In this context, the example is used to illustrate a specific point that proved contentious to understand in earlier version. The drafters considered moving or dropping it, but decided to retain it for clarity.	
72.	As stated above, focus on other types of assessment, more adequate for adult learners (written exams last resource) Item 50: standardized tests, though objective, do not measure learning in real life situations. High risk of studying just for the test, not being able to apply the learning in audit contexts. Assessment of adult learners should test accumulated skills and ability to apply their knowledge—not their ability to robotically approach a problem and repeat a process taught specifically for answering questions on a standardized tests.	Par 49	<p>Noted, although the existence of written examinations in certain environments cannot completely be ignored. It was also hoped that the guidance on credibility of assessments will adequately provide for recognition of other more appropriate assessment methods.</p> <p>Regardless – the ranking order of assessment activities has been changed.</p>	

SAI India / INTOSAI KSC			
73.	Competency frameworks need to be largely stable, predictable and certain in the short term while being dynamic in the long term so as to adapt to changes in professional requirements, technology and environment.	Par 13	Agreed. Text amended in all three documents.
SAI Canada			
74.	You did a very good job in putting this guidance together.	-	Noted with thanks
75.	I am not convinced that this is required. In my view, the competencies of an auditor are the same from one SAI to another. Having SAI-specific creates an additional burden on the SAI. I believe that there is a need for a common set of competencies for both the generalist and the specialist. In the exercise of their competencies, they will use their specialized knowledge. For example, whether you are a generalist or a specialist, as auditors, you will both need to exercise the competency of “strategic thinking, rigorous analysis, and sound judgement”.	Heading B and section that follows	The document moves from a different viewpoint, that SAIs are indeed unique and not the same. This has been quite evident in the commentary process that built up to the adoption of the original INTOSAI Framework in 2016, and required of us to add the option of adding SAI specific considerations. The need for this was yet again confirmed in the development and commenting processes, that underpinned the finalisation of the CBC guides on competency frameworks and pathways for professional development in 2019. Please refer to the ISSAI 150 comment tracking document – see responses to comments 101 and 106. In developing this original ISSAI derived set of competency statements, the TFIAP was guided by the fact that the <u>IFPP reflected very specific and separate requirements for compliance auditing</u> , justifying the need to “translate” these into specific competency statements. It is the considered view of the drafters that “going to generic” would defeat the purpose of competencies as a driver of professionalisation and success of the SAI. Such a generic view of competencies will then create a risk that a SAI do not train in line with its unique needs and also do not respond to the needs of a changing environment or the views of the citizens as the ultimate beneficiaries of the work of the SAI.
76.	I have difficulties with this section. In my view, the example hereunder does not reflect competencies specific to compliance auditing. I am not convinced that there are specific competencies for compliance auditing. I believe that we are going to much in details. We need to stay at a higher level. For example, you need to have the technical subject matter expertise – without specifying in what field you need to have the expertise. I believe that an SAI can define competencies that apply to all its auditors. Specific competencies should be very limited. This would reduce the burden of developing multitude competency frameworks.	Section dealing with competencies for compliance auditing	As a last consideration – the majority of SAIs that were consulted and found themselves at the start of their professionalisation journey, often in developing worlds, expressed the need for more detailed reflections to guide their development and professionalisation needs. Some commentators even thought about this as a “toolbox to pick from”. Clearly, as development and professionalisation processes mature, it may indeed be possible to streamline certain requirements. Again – ISSAI 150 is quite clear that SAIs have full discretion on the extent of documentation. In the opinion of the drafters the GUID should not only provide a process to be followed, but also back this up by as much detail option as possible from

Flagged for a discussion with the SAI Canada representative before the next TFIAP meeting in March 2021.

which SAIs can choose and develop their own tailored competency frameworks and development programs.

AFROSAI-E

77. My overall view is that they are very well written and achieve the intended objectives. I think the balance between principles and application guidance is correct. I do not find the documents to be too prescriptive, and they certainly provide SAIs with a degree of flexibility in how they implement the key principles. I think there may be an opportunity to go a step further with principle 4 of the draft ISSAI150 to consider the impact the competencies have on the work of the SAI over time. I explain this in more detail in the document.
 Congratulations to the drafting team for an excellent set of documents
 With consideration of the comment I have raised below on para 52, ongoing relevance could include an assessment of whether the competencies which have been chosen previously are indeed serving the needs of the SAI. So a SAI would, potentially every three years:

- Check alignment to IFPP
- Consider emerging issues
- Consider the effectiveness of the existing competencies to the work of the SAI . Are they working and are they fit for purpose?

78. I mention in my comments on the draft ISSAI 150 that it could be helpful to have the concept of assessing learning impact, i.e. are the competencies being developed having the intended impact on the work of the SAI. Similarly here, it may be helpful to discuss the need to regularly assess whether the competencies being developed are having the intended impact on the work of the SAI.

79.

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Par 24

Par 52

Noted with thanks

Agreed. Will be reflected in all three documents.

Agreed. Over and above the commitment made in the response above, also note new par 46.

IDI

80. (Lifted from comments on ISSAI 150)
 The SAI community is very diverse with small SAIs, SAIs with public service commissions and those with various levels of independence and capacity. Does the standard apply equally to all (eg 2 and 28)? This is mirrored in GUID 7500 which does say that a competency framework shouldn't be overly complicated but builds up quite a complex framework in the first instance.

81. (Lifted from comments on ISSAI 150)
 Can we make cross cutting competencies clearer? This applies to GUID 7500 also where the 'T-shape' is outlined.

82. What is a competency framework for? Clarification might make it easier to define scope and objective?

83. The T-shape isn't clear throughout. Therefore it's not always clear where it's 'all auditors' 'all performance auditors' or 'all auditors from a particular SAI'.

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Par 39 and 40 reflect the same level of flexibility and ambition to not "overdo" the framework beyond the needs and means of the SAI

The drafters was not convinced additional text will add to the understanding of the reader, but is willing to consider specific narrative for inclusion.

It is intended to give effect to principle 1 of ISSAI 150, and is described as such in the introduction section of the document. The drafters will gladly consider language refinements, of specifically provided

Great care was taken during the process of dealing with comments to stick to the generic term "public sector auditor" except where specific examples are provided. Should there still be references that cause challenge, it will greatly assist to point these out specifically.