	Comment tracking for GUID 7600			
	Comments	**Reference**	**Responses**	**Other action required**
	GAO			
1.	I reviewed them all in great detail and was very impressed with their clarity, thoroughness, and usefulness. I have no concerns about their completeness, balance between principles, implementation challenges, flexibility, or ease of reading. 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. 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.	N/a	Noted with thanks. Comment regarding examples, etc will be revisited based on FIPP feedback.	
2.	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.	N/a	Agreed (it is also a requirement in the drafting conventions). Will be added once the drafting and initial commenting process have been completed	
3.	I would consider adding "results of peer review or internal inspection".	Par 18		
	ECA			
4.	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. 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.	-	Noted with thanks. Really appreciated comments on ease of reading	
5.	Consider replacing 'confirms' with 'sets out'	Par 1	Change made.	
	CNAO			
6.	As for the communique #8, we are comfortable with the draft with no more comments.	-	Noted with thanks.	

	Austrian Court of Audit			
7.	No comments specific to GUID 7600	-	-	
	SAI Japan			
8.	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	
9.	Para 35: Since whether the delivery is conducted virtually or in-person is an important factor for the design of development programme, "conducted virtually or in-person" may be better to put on Step 6.	Par 30 and 35	Change made in Par 30	
	GIZ			
10.	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			
11.	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.	-	Noted with thanks	
12.	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.	-	Noted with thanks. If any alternative to the 10-step approach do come up before the full INTOSAI exposure period, an attempt can always be made to change, although it would appear that so far (based on the 2019 guide booklet) the approach had success.\n\nFeedback appear to suggest that the examples are indeed the really useful section of this GUID.	

SAI Syria			
13.	All the drafts were valuable and prepared carefully	-	Noted with thanks These general comments are indeed valuable. Note the following reflections:
14.	I have general notes: 1. We have to take the private circumstances of each country (*into account*) 2. We have to take the cost- benefit in the consideration. 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	-	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. 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			
15.	First, I congratulate the TF for its dedication and excellent achievement thus far, evident through the draft documents. 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 ghave major concerns or issues just general comments. Regardubf 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	-	Noted with thanks.
16.	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,	-	Noted with thanks.

#	Comment		Response	
17.	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 professiaonl development of audditors. 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. With these challenges, they highlight the significance of the TF's work in this project and continuous need for regional organisations sucha s PASAI, to partner with INTOSAI organisations, to provide much needed guidance and support to small and less-resources SAIs in our region.	-	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			
18.	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.	-	Noted with thanks.	
19.	Many of the same comments about competencies apply as per the GUID 7500 paper: In addition, here are some specific comments:	-	No specific issues were updated, although the excessive use of the term "ideally" was removed. Please refer to comment schedule for GUID 7500, for more information.	
20.	• A 10 step program is quite daunting. The graphic on page 4 is very complicated – too many steps, too many words. Even just simplifying the text would help: 1. Determine strategy 2. Confirm competencies 3. Identify gaps Etc. • Consider reducing the number of steps by combining. For example, step one arguably is the whole 1-10 steps program. Also as part of step one you would define your target competencies (step two). Step five is arguably part of step six – in designing the pathway you take account of the environment. And so on. • The paper is probably two or three times longer than is helpful. Nothing wrong with the content. Having practical examples is very helpful. Consider how this is going to be bundled and packaged.	-	Noted - in any GUID there needs to be a balancing act between detail provided and simplicity. What transpired as the 10-step approach, is the considered view of a representative group of SAIs (in a detailed workshop environment during the Brasilia meeting around 2017) as to the best balance in this regard. It already represents a simplification of earlier models and the group believed that this is the ideal. The proposed further combination (in the view of the drafters) carries the risk of critical enabler steps being missed, especially for SAIs just embarking on this professionalisation journey Retained as workshopped.	Flagged for final language review – see whether language can be streamlined.

	SAI France		
21.	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.	-	Noted with thanks
22.	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.	-	-
23.	Picking up from the two submissions from SAI France, the drafters identified the following for specific follow-up: • 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	-	The clarifications made in the two submissions were exceptionally useful in using the SAI France inputs to enhance the draft. 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). 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.
24.	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 es**sential methodical tools for auditors** to follow in the course of their work.	-	Noted with thanks
	SAI Egypt		
25.	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
26.	I am wondering what is SAI's position that does not apply SAI PMF.	Par 18	Test has already been amended based on previous comments to reflect the need for a more generic inputs into a SAI's strategic planning process. The principle that remain, is that it is advisable that the SAI organisational strategy is developed on a comprehensive assessment of practices (ideally based on the

		principles of INTOSAI-P 12). The SAI PMF has been elevated as this carries the "blessing" of INCOSAI regarding its value as an organisational assessment tool.	
27.	I suggest using brainstorming, personal interviews, and questionnaires to understand and analyze the gap between current competencies and proposed competencies with leaders at the organizational structure level.	-	Agreed. The document has tried to stay away from being too specific on how any of the ten steps need to be executed, leaving that up to SAI leadership. The interventions proposed will certainly be appropriate for the purpose of the gap analysis.
	SAI Morocco		
28.	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. I have however a small proposal concerning the form of GUID 7500. For reasons of brevity, I suggest to remove from the body of the pronouncement the examples cited in § 31 titled Competencies that are unique to the SAI and to put them in the annexes in the format of table. 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.	-	Thanks for tribute to TFIAP. The comment about moving the examples to an annexure is in essence an editorial decision, rather than a technical consideration. At this point the drafters feel more comfortable that retaining this section in the body of the document, makes for easier reading. Accordingly, no change has been made.
	SAI Philippines		
29.	Can SAI include in the vertical balance of the T model of competency framework the Information Technology Audit?	-	Indeed, this can be done. Par 41 of GUID 7500 actually proposes exactly that.
30.	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 10) be excluded.	10	
31.	Such paragraph is already provided in toto in ISSAI 150 Paragraph 15. It does not provide any further guidance. It suggested that such provisions (par. 11) be excluded.	11	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.
32.	Such paragraph is already provided in toto in ISSAI 150 Paragraph 16. It does not is provide any further guidance. It suggested that such provisions (par 12) be excluded.	12	
33.	Does GUID 7600 include a timetable in the preparation of SAI strategy for professional development? When is the SAI required to revisit its strategy and what is the frequency?	17	No, it doesn't provide a timetable. That will be a decision that SAI leadership need to make in the context of the needs, abilities and resources of the SAI. SAI strategy should ideally be a living document that reflects the changing needs of its stakeholders and it's own thinking on relevance on a regular basis. Benchmarking in this regard shows varied results - but most SAIs would probably attest to having a plan that covers a set period (say 3 to 5 years), but also then indicate that it revisits the key performance goals and related operational plans on an annual basis.

			The details around strategic planning at SAI level is not a topic for inclusion in GUID 7600, but there are many resource materials available in INTOSAO in this regard, most notably from the IDI.	
34.	Can include the option of partnering with other professional accounting organizations in addressing possible competency gaps of audit personnel.	26	The concept of partnering in addressed in the old par 28, but a reference has been added to par 26 to make this link more evident.	
35.	Does the term "independent way possible" mean that an external party will work on the assessment or can the SAI leadership assign its staff to do the assessment?	37	The ideal would be to have external assessment, but we do understand that for certain SAIs this may not be possible. An assessment by a division independent of the one overseeing the development program, would then be a possibility. Again, the commentary is intended to trigger a thought process at the level of SAI leadership – " *if the ideal is independent assessment, can we make it work? If we can afford it, let's go external. If we cannot afford it, let's do internal, but still try to create a level of independence that guarantee that we as leadership still get a credible result.*"	
36.	The provision may be re-phrased as: Keeping skills current – this is often referred to as a process of "continuing professional development" of the staff who previously attended the pathway… xxx	40(b)	Change effected.	
37.	Can consider the continuous training of all members of the team and not limited only to the personnel proficient on the specific audit areas.	41	Having made the change in the preceding comment, this should be implied. The document certainly does not propose any limitations in this regard.	
38.	Does the SAI need to start new pathway program before the discontinuation of ineffective pathway or is it acceptable if there is no new pathway yet after the discontinuation of a pathway that is no longer applicable? The SAI may also evaluate the effectiveness of the learning interventions that were given through consultations with stakeholders.	43	The decision on what to do, is up to SAI leadership, given the specific set of circumstances. Fact remains that it is ideal that one evaluate the program, and do something about a program that is not ideal. The document is not prescriptive on how and when this should happen (and, as a guideline, should not be prescriptive).	
39.	This can be embedded under Step 10. Evaluate the Professional Development Pathway If possible, to provide how frequent should assessment/evaluation be made as best practice may propose/provide. We recommend that during assessment, confirmation will not only deal with the acquisition of knowledge and skills at the end of the pathway but enhancement of personal attributes as well, to address the three sub-elements of competence. Step 8 should define who will assess the competence of the team and individuals' capabilities.	STEP 8	These are two distinctly different steps, but the drafters concede that the outcome of 8 will impact on 10. It has been kept separate for ease of reading, as further combining of steps can create a risk that certain considerations are downplayed or undermined. Frequency of the assessment will depend on the program and it will be inappropriate to speculate in a guide on what would be ideal. A practical suggestion in this regard (and for many of the other points raised) would be to address this in a peer support relationship. Making sure that all three elements are assessed – text has been amended to reflect that (allso flagged for final language review).	Flag for final language review – should the terms of knowledge and skill be used at the exclusion of other elements of competence, this need to be revisited.

40.	The SAI may also evaluate the effectiveness of the learning interventions through consultations with stakeholders.	43	The decision on who assesses the competencies (beyond the comment that it should be done independently) is up to SAI leadership, as it can differ from SAI to SAI. Agreed. Text to this effect has been added.	
SAI Brazil / INTOSAI PSC				
41.	A general comment relevant to theme as a whole, and specifically item 16, point 3: all documents are focused on developing competencies as if they are gaps between the current competencies of the auditor and the proposed ones. We feel that these documents on Auditor Competencies should also address future competencies, and the national competency frameworks, instead of looking back to gaps, should look forward to the future and prepare themselves to developing future skill. This would be very important to keep the competency frameworks relevant and dynamic.	General	The document does definitely recognise the importance of a future focus in competence development: ISSA 150 current par 16 (part of principle 1), current par 27c GUID 7500, par 24 (ongoing relevance), ISSAI 7600, current par 15 NO additional changes has been effected.	Final review – consider any opportunity to add future orientation of competency definition and/or development to the document.
SAI INDIA / INTOSAI KSC				
42.	Competency frameworks need to be largely stable, predictable and certain n the short term while being dynamic in the long term so as to adapt to changes in professional requirements, technology and environment.	Elements of auditor competence	Agreed. Text amended in all three documents.	
SAI Canada				
43.	You did a very good job in putting this guidance together.	-		
44.	I have no concern with GUID 7600.	-	Noted with thanks	
45.	Not clear what this means?	Par 34	This was added as a reminder that one should be clear how the program and the competencies that will be developed, will be assessed, almost as a "reasonability check" before the program is being implemented.	

	AFROSAI-E			
46.	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. I have no comments on GUID7600.	-	Noted with thanks	
	IDI			
47.	We have largely commented of ISSAI 150 as the comments would impact on the GUIDs. We haven't commented on 'Professional Pathways' as we have commented extensively on this.	-	Noted	