Comment tracking for ISSAI 150

	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 ISSAI 150, at the end of 6, I believe the word development at the end of paragraph should be develop.	Par 6	Change made.	
3.	On 23.b., I agree that it makes sense to mention industry/sector audited but would expand to say "government agency/program, subject matter, industry, and or sector".	Par 23 (b)	Change made.	
			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, although not all of these were accommodated.	

5.	Various edits to the introduction section (see annexure A)	Par 1 to 5	Majority of the streamlining edits were accommodated.	FIPP liaison to clarify whether the section dealing with effective date should be retained as is or whether an alternative way could be found to deal with this. Flagged for the April 2021 FIPP engagement.
6.	Various edits to the scoping section (see annexure A)	Par 6 to 8	Majority of the streamlining edits were accommodated.	
7.	A new section 10 was proposed (see annexure A)	Par 10	Done	
8.	Edits to the section dealing with elements of auditor competence (see annexure A)	Par 14 to 17	Suggestions largely accommodated. The proposed new introductory section was not factored in as it appeared to add application guidance in a section that essentially dealt with definitions. In keeping with that thought the original par 17 was also deleted.	
9.	Consider 'organisational' in line with paragraph 19.	Par 18	Change made	
10.	Consider merging as follows: '19. A SAI's organisational strategy spells out the way in which the SAI will translate its mandate into action through auditing to the benefit of citizens. An important part of the strategy deals with the human resourcing of the organisation and especially its audit capacity. Competent auditors are a prerequisite for ensuring that a SAI fulfils its legislated mandate and addresses the challenges of the environment in which audits will take place, and that it remains relevant in an ever-changing world.'	Par 19 and 20	Largely accommodated.	
11.	At the beginning of the second sentence, consider replacing 'Ideally this grouping of competencies is described in a' with 'It is good practice to describe these competencies in a'	Par 22	Change made.	
12.	Consider clarifying why competencies need to be assessed at the level of the audit team only for performance audit engagements.	Par 23 (b)	Section dealing with team assessment was dropped in the context of this paragraph, seeing that the idea of team competencies are adequately addressed in the next paragraph.	

13.	It is not clear why the elements should only be followed in relation to individual auditors (24a)) and not the audit tam (24b)). Consider: '24. Elements to consider when determining the competencies required for an individual auditor or audit team: a) Competencies common to all auditors defined in international auditing standards; b) Competencies which are unique to the role of a public sector auditor, defined by virtue of the specific audit responsibilities associated with the INTOSAI auditing standards applicable to all SAIs that have adopted them; c) Specific competencies of individual SAIs (determined by virtue of its enabling legislation, mandate, strategy, etc.); and d) Competencies which individual SAI consider appropriate for carrying our specific tasks.'	Par 24	Proposed edits only partially accommodated because firstly the proposed (a) and (b) represents an unnecessary complication of the requirements of auditing standards that may not hold true for all SAIs and proposed (d) overlooked the concept at hand. A detailed reading of GUID 7500 may perhaps assist in clarifying why edits were not accepted
14.	Consider simplifying: '26. Auditor competencies are documented as competency profiles (job descriptions). These are drafted bearing in mind the SAI's access to appropriately qualified staff, the size of the SAI, cost and cost-effectiveness considerations, the envisaged return on investment related to competence development, etc. It is good practice to develop separate competency profiles per position or for a type of position throughout the organisation, but it can also be done in groups or broad categories.'	Par 26	Some elements of streamlining were brought in. The full proposed edit was not accepted as it had the potential of interpreting an option as a requirement.
15.	Consider replacing 'A SAI should put in place the relevant organisational processes' with 'A SAI should **have appropriate** organisational processes	Par 27	Change made.
16.	I suggest a) is part of the paragraph preceding the list and does not need to be repeated as a policy. Consider clarifying the paragraph: '28. To develop the competence of individual auditors a SAI should set up processes to build up capacity development. This can be done by working through the SAI's human resource management strategy and has implications for the following management practices and policies:' Consider whether 'succession' in g) is a standard term – consider 'replacement'.	Par 28	Some elements of streamlining were accommodated. The authors felt strongly that HR strategy justifies separate mention in the context of this document. Succession is a standard HR term, but for completeness the term replacement was added
17.	Consider inserting a reference to paragraph 25 which introduces competency profiles.	Par 32	Not accommodated as par 25 and par 32 does not relate to each other at all
18.	In the penultimate line – 'detail**ed** design'	Par 35	Change made.
19.	b) consider replacing with 'submission of a training pathway' Consider adding a fourth element to cover SAIs in which auditors are assessed annually by managers d) reflection in annual assessment by managers.'	Par 39	A training pathway (a program for training) and a portfolio of evidence (in other words formal proof of having gained competencies) are not the same concepts, and the proposed change was not made. As to adding annual assessments – not added as it is implied in (c).

20.	I have already suggested that most of the material in this section would fit better in the introduction and scope. This leaves only the final sentence of paragraph 41.	Par 41 and 42	Both deleted.	
SAI Japan				
21.	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	
22.	Since it may be difficult to understand the exact meaning of "value proposition" for those who do not use English as their national language, it may be better to change the words or add an explanation of the words.	Par 3	Clarified	
23.	We appreciate adding "in keeping with ISSAI 100" and we would like it to be kept as it is. As for the subsequent description, while it says "a SAI may choose to adopt the ISSAIs as the authoritative standards that will determine the execution of its work or use the ISSAIs as a basis to develop own standards or to adopt consistent national standards," the original text of ISSAI 100 is "can be used to establish authoritative standards in three way…." Since the draft may be read differently, such that a SAI can only choose from the three option, we suggest referring to the original description more precisely.	Par 6	No change made, as the drafters believe that SAIs should indeed choose between the three options in ISSAI 100, and that the standard should express a preference (albeit only through language positioning) for ISSAI adoption. Should ISSAI 150 advocate anything beyond the three options, it will question the relevance and credibility of the rest of the framework	Confirm "alternative wording" used in ISSAI 150 with FIPP (recognising that this specific phrasing has been used in other pronouncements). Flagged for the April 2021 FIPP engagement.
24.	The draft explains SAI PMF as "to enable a SAI to test itself against these broad requirements of professionalism," SAI PMF is generally explained as a framework for a SAI's performance "against ISSAIs and other established international good practices." Do both have the same meaning?	Par 11	Par 11 has been removed	
25.	A pathway is defined as "a formalized, structured development programme," and some of the words "programme" and "initiative" in the two documents on the competency framework and a pathway endorsed at INCOSAI are changed to "pathway" in the drafts of GUID 7500 and GUID 7600. We had recognized "pathway" as something similar to career path or a process to become a professional auditor, and had not thought of it as "programme." We are still not sure of the meaning of a pathway, and it may be difficult for non-native English speakers to understand the pathway, especially some in GUID 7600 that are changed from programme or initiative.	Par 16	No change has been made to par 16. The intention is to keep the definition of pathway as a program, and the interpretation as a career path or a process to become a professional auditor is indeed correct. Sub-elements of a program, should then be sub-programs and perhaps not initiatives. Conforming changes will be addressed at the end of factoring in all comments	Confirming changes to be checked in all three documents. Completed in Feb 2021.
26.	With regard to "determine competencies," it seems that it requires the SAIs that have already developed their competencies to determine their competencies again. Is it correct to understand that the SAIs do not need to determine competencies again if they have already developed documents describing their competencies for an auditor?	Par 18	The view expressed is 100% correct that there is no need to redo this just because of the standard. A further reading of the proposed standard do, however, suggest that these competencies should be kept relevant (original par 37) and, as such, that it should be regularly reviewed. Based on other comments, the principle was expanded to include the word "relevant".	

27.	With regard to "within its organization strategy," since contents of a SAI's strategy would vary depending on SAIs, and competencies are not necessarily written in the strategy, we suggest removing "within its organization strategy."	Par 18	No change made. While acknowledging that strategies will differ between SAIs, it is critical that SAIs will have strategies / strategic plans of some sort (also see SAI PMF) that deal with all strategic issues, including the competence of auditors. In other words, the requirement that SAI think about competence as a strategic consideration is set deliberately.
28.	While we understand that "it" indicates "a SAI's human resourcing," and "its" indicates "a SAI," it would be better for them to be specifically written so that people can understand more easily.	Par 20	Addressed in the rephrasing done as a result of the ECA commentary.
29.	With regard to "the SAI leadership commits to lead by example," it is not clear in what sense, the SAI leadership lead by example. If it means auditor's competency, since the leadership in some SAIs would not necessarily require it, it may be better to remove "to lead by example."	Par 21	No change made. The principle of leading by example comes directly from INTOSAI-P 12, but is also expanded on through the sentence "… and elevate competence…….".
30.	With regard to "required to provide the SAI leadership with comfort" in a), what would be important is that an auditor is able to execute an audit in line with the standards, and providing the SAI leadership with comfort would be secondary. It may be better to remove "required to provide the SAI leadership with comfort."	Par 23	No change made. The assertion that the key is that an auditor s must be able to execute and audit according to the standards, is indeed correct, but somebody must take ownership for that, and this pronouncement highlights the importance of SAI leadership taking on that responsibility.
31.	While the draft says "in particular human resource management processes," there is no explanation on the term in the Application guidance. On the other hand, Para 28 uses the term "human resource management practices and policies" and "over these processes." It would be better to review and explain those terms so that people can understand them more easily.	Par 27	The term processes and practices has now been used throughout.
32.	In relation to the above-mentioned 4, while pathway is defined as development programme, the draft mentioned that pathway should contain three elements, including practical experience. We are not sure of what pathway is.	Par 32	The definition of a pathway for professional development is not changed, but this paragraph aims to define the fact that this term has three sub-elements. Not convinced that it requires a change in text, but SAI Japan can clarify, perhaps after a more detailed discussion on the understanding of the term "pathway for professional development".
33.	While the draft states "a SAI should – at a minmum – clearly and in detail set out the competencies for an auditor," we consider to what extent in detail a SAI has to set out the competencies depends on a SAI, it would be better to add "as appropriate and relevant to the SAI" as in para 35.	Par 34	Sentence streamlined, as proposed.
34.	We are not sure of the meaning of "development expectations." It may be better to add explanation or change the term to make it more easily understandable.	Par 37	Sentence simplified.
35.	While Para 40 states an assessment at organizational level, it seems outside of the ISSAI 150 "auditor competence." Since an assessment at organizational level has been stated in ISSAI 12, it does not necessarily be in ISSAI 150	Par 40	No change made. Appropriate development of auditor competence can only take place in an organisation with appropriate institutional capacity to develop these competencies. One of the objectives of ISSAI 150 is therefore to provide a requirement to ensure SAIs put in place such institutional capacity.

36.	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. It would be helpful if GZ could clarify whether further participation in TFIAP is envisaged.	
SAI Cayman Islands			
37.	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	
38.	Is it worth saying the contribution is to both "personal and organisational / SAI" success?	Par 15	The section dealing with contribution was dropped based on other commentary.	
39.	Personally, I detest the term "soft" skills preferring "essential" but know what this means (and agree with the intent). I flag it nonetheless as a translation concern.	Par22	Rephrased.	
40.	The reference to par 24(a) needs correcting to 23, I believe.	Par 24	Corrected (and will be adjusted again as commentary change par numbers).	
41.	Points (a) to (c) make sense but most of us work with formal staff appraisal systems which focus a lot on development and om addition to (b) and (c) actually takes these together to come up with a more rounded overall evaluation. I guess the paragraph is OK as it only gives (a) to (c) as examples, but flag it as something that occurred to me on reading as clearly we'd want to encourage this being done through every formal appraisal process and we would want to encourage the adoption of staff appraisal systems?	Par 39	Added staff appraisals as an example. Could not see an opportunity to phrase it stronger than an examples, given the difference in practices between SAIs worldwide. There may an opportunity to pick up on this in the CBC HR guide, though.	Flag this as a consideration in the redrafting of the CBC's HR guide – refer to project discussions between the SAIs of Kenya, South-Africa and Sweden, as well as AFROSAI-E.
SAI Syria			
42.	All the drafts were valuable and prepared carefully	-	Noted with thanks	

43.	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	-	These general comments are indeed valuable. Note the following reflections: 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		
44.	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.	-	Noted with thanks.
45.	With respect to ISSAI 150, the principles and application guidance are properly covered and sufficient to guide SAIs to implement the principles. The inclusion of practical examples is beneficial to ensure the SAIs understand its role in determining competencies required to deliver their mandate. The four principles are also logically sequenced in the document which helps readability and ease of understanding the narrative,	-	Noted with thanks.
46.	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 confidence that the CBC/TFIAP has that this will assist SAIs 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			
47.	Principle 2 overstates the role of the SAI. The SAI may not need to "put in place the relevant organizational processes" if they already exist and are determined by HR function. The SAI needs to ensure such processes are in place.	Principle 2	Already changed based on earlier comments.	
48.	Principle 4 is unnecessarily complicated. The principle is SAIs will assess competencies. The second part of the principle as written should be left to the notes underneath. This is why the SAI needs to assess competencies but is not part of the principle.	Principle 4	Adjusted as proposed.	
	SAI France			
49.	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	
50.	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.	-	-	
51.	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 follow-up submission also contained a number of very specific inputs on ISSAI 150, which is reflected from Point 52 onwards, below.	-	The clarifications made in the two submissions (together with the very specific inputs (see point 52 to 62 below) 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 reflections, 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.	

52.	The first lines of paragraph 41 (until this process) and a quotation from Lima declaration, section 14, could be inserted and become the first paragraph.	Par 1	The introduction section to ISSAI 150 has been revised rather extensively based on commentary from the ECA.	
53.	The quality, the integrity and the competence of the SAI's members should be considered as a foundation of the credibility and the relevance, not only as a mean to implement auditing standards.	Par 2	52 – reference to the Lima Declaration (and other key standards dealing with auditor competency) was originally inserted after the first sentence of the new par 1. Based on further comments (that indicate that this reference is implied in the structure of the IFPP), this has been taken out.	
54.	Since it is the first condition to reach this goal, and also a success factor of competence development, the recruitment should be mentioned in this paragraph, even to say it will be dealt with later or elsewhere.	Par 2		
55.	This point could be developed in order to say that it is one of the main objectives of the human resources management (possibly with reference to point 28) and also to point out that almost all the other functions of the organization should contribute to this goal of developing competence.	Par 3	53 – Addressed in the complete redraft of the introduction (see new par 1 and 2) 54 – See new par 1 55 – See new par 3	
56.	Its identity and its sustainability could be added before.	Par 4	56 – has been addressed in new par 2, although sustainability has been dropped in favour of the term relevance. It is the firm belief of the drafters that all competencies (recruited or developed) should in one way or another be measurable or observable. This speaks directly to principle 4 that requires an appropriate level of assessment of competencies.	
57.	Is it really sure that these adjectives apply to all of them, especially as regards point c) ?	Par 14		
58.	"As described above" could be added.	Par 15	No change made – in the view of the drafters this is very clear from the logical order of definitions that the paragraph dealing with a competency framework refers to competencies as defined in the preceding paragraph. See new par 17, which appears to be the best place to give prominence to recruitment.	Final language review phase to test for any "missed opportunity" to reflect on the importance of recruitment. Done during review in Feb 2021.
59.	Recruitment could also be mentioned in this paragraph.	Par 20	Have generally noted the need for the concept of recruitment to be flagged more prominently and, while this has been reflected in the document as part of the responses to comments, it will also (again) be tested in the final language review phase.	
60.	A third point could be inserted before a) : the demand regarding the level of general knowledge, personal qualities and values of the auditors – it would be with consistent with point c) of paragraph 14 and point c) of paragraph 24.	Par 23	Par 23 has been eliminated in an earlier review process (as it duplicates content with new par 7), as the distinction between SAI and engagement level competence considerations is clear from the hierarchy in the standards. Taking the point made, new par 19 c has been enhanced.	
61.	A paragraph about on-the-job training and mentoring could be added. It could recall that the successive assignments of an auditor are the most simple and irreplaceable way to develop its skills and knowledge, mainly within the controlling team, through the handling down from older or more skilled of colleagues. Therefore, the audit programmes contribute to competence development.	Par 29	The point about on-the-job training is already made in the document. A slight rework was done to also create an appropriate space for mentoring.	
62.	A paragraph could be added here (or elsewhere) to recommend that tasks organization, working conditions and specific opportunities make easier or stimulate the passing on of knowledge and skills between colleagues	Par 31	This has been reflected in old par 29, now 24.	

	SAI Egypt			
63.	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	
64.	Paragraph NO.,20 at ISSAI 150 The functions of the human resources component must be clarified in the SAIS organizational structure, which guarantees the activation of the auditor's responsibilities.	Par 20	The whole of principle 2 in ISSAI 150 has been dedicated to dealing with the HR function, at the level of principle. Anything beyond these principles, will have to be addressed at the level of guidance. At the moment, the INTOSAI CBC has published a HR management guide, which is due for revision before INCOSAI in 2022. This HRM guide will, for now, remain outside the IFPP.	
65.	I suggest putting the basic definitions at the beginning of Standard	-	The ISSAI has been drafted in line with the typical headings required for a pronouncement, as confirmed by our FIPP liaison. In keeping with this, the definitions have been added as early in the document as possible.	
	SAI Morocco			
66.	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. *<input relating to GUID 7500 excluded here>* 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.	-	Noted with thanks	
	SAI Philippines			
67.	This guidance can be reworded or can include the terms "or any professional development center established for the purpose."	Par 31 (a)	Change effected.	
68.	xxx..to ensure possession, attainment, development and upkeep of appropriate competence of auditors.	Par 27	No change effected, as the "extent" to which competencies need to be managed is outlined in the paragraph that follows (old par 28). Adding this will read almost like a duplication.	

69.	ISSAI 150 mentioned that Competency is the combination of the elements: knowledge, skills and personal attributes, which is discussed in GUID 7500 and 7600; however, the emphasis of GUID 7500 on the competency is one that should be innate in the auditor and will be assessed accordingly. Skill is obtained through training and experience, among others. However, the emphasis of the GUID is on the skills obtained through experience in which the other part of how to develop the skill is neglected. Even though it is mentioned in the GUID 7600, the pathway that includes the training and development, it lacks detail on how it should be implemented to address the concern.	-	The drafters have tried to be as complete as possible in addressing all areas of development required – see ISSAI 150 (old) par 29. Even in GUID 7500 the competencies proposed in the example deal with all three elements of knowledge, skill and attributes. In essence, there was never any intention to "neglect" any area of development and if any specific wording suggest that, it needs to addressed. Perhaps specific examples of "the other part of how to develop the skill is neglected" will assist in addressing this comment. Specific recommendations to change the text will also be appreciated. For the time being, no change has been effected.	Follow-up with TFIAP member from Philippines. Given the context of a comment reflected as item 39 on the comment tracking schedule for GUID 7600, the reviewers that handle the final language review will be requested to make sure that all references in the document do deal with all three elements of competence. Confirmed in review done in Feb 2021
	SAI Brazil /INTOSAI PSC			
70.	On behalf of SAI Brazil and the PSC, we would like to congratulate on the drafting of ISSAI 150 - Auditor Competence. In general terms, we found the draft comprehensive: general enough to reach SAIs world-wide, but also specific enough to be useful. The principles seem adequate for this ISSAI: defining the competencies and processes, developing the pathways and assessing the success.	-	Noted with thanks	
71.	Standardized tests (multiple choice, written tests) are not necessarily the best choice for adult learners in SAI context (please see specific comments below).	General	Agreed. ISSAI 150 (in par 39) outlines a number of which examinations and tests are only one. Noted the (later) comment about perhaps moving down this option down the "ranking order" – change made. In ISSAI 150, the issues around "future-proofing" has been addressed in old paragrap33c. but accept that wording may need to be expanded. Change made.	
72.	Also gap analysis is something that looks to the past, while the modern world is rapidly changing and it is difficult to keep up. None of the documents reflects on developing future skills, even though this should be the central point. Start training now for the needed skills in a few years' time, not training for skills (gaps) that might not even be needed anymore as the training is complete.	General	Although the point is expanded on in GUID 7600, the team recognised the need to also have this in ISSAI 150. Old par 20 (now 16) deals with this at a level of principle. In GUID 7600, the context to gap analysis is provided in old par 17 – which talks about the gap analysis potentially dealing with future requirements, rather than status quo.	
73.	In the 'Introduction', we feel that the most important points are item 4 (including the auditor competence pronouncement to IFPP) and item 5 (global profession, local solution). However, these important points are the last ones in the Introduction. We would suggest inverting the order of the items in the Introduction to reflect the importance of the mentioned points.	Introduction	The introduction has been extensively rewritten with the assistance of the ECA and may reflect this better. The team do admit that though, that it is difficult to "land" the term global profession, local solution" to early in the document, but trust that the new streamlined wording does assist in this regard.	
74.	29.a. seems a bit 'odd one out' in the list, since all the other are more concrete. 29.a. raises the question: How to create a culture of life-long learning? Somehow the item 29.b to 29.g seem to be the steps to take for creating this culture. As such 29.a. is so ethereal that is might not be useful to SAIs in this list, even though important to mention in the text.	Par 29	Agreed. Text reworked to reflect this.	
75.	We didn´t quite understand what the 'central government human resource function' is.	Par 31 c	Clarification added to text	

76.	Does 'education' here refer to formal education, like universities, or education in a SAI academy? It isn´t quite clear what 'education' refers to and also the term is not explained in 'Elements of auditor competence'	Par 32a	Test expanded for clarity.
77.	Regarding the development of pathways for professional development, in the item 33, the mentioned points consider requirements for specific position or task. In item 34, it is mentioned that there should be minimum competencies, the least, if it is not possible to create pathways for all positions. We feel that this point should be stressed, since not all SAIs are able to create the pathways to specific positions, and also because, at least here in Brazil, auditors tend to change positions inside the SAI. A pathway of minimum general auditor competencies could be the way to start, even in smaller SAIs with less resources for a complete auditor training. A starting point, not just something you do if you cannot develop complete pathways.	Par 33	Agreed. Also see (new par 20) that confirms this principle. In addition GUID 7500 and 7600 reinforces this concepts repeatedly.
78.	Competencies should not only be maintained but further development in the sense of life-long learning mentions earlier in the document	Par 33b	This was dealt with in par 33c, with expanded text.
79.	Regarding assessment, the tendency especially in adult educations is to drift away from standardized testing and exams, since they do not reflect the real learning in the working context. Even if tests and exams are one option, it should not be the first one, being the other evaluation methods (such as observation, discussions, essays, peer and self-assessment, tracking learning goals, scaffolding etc) more relevant.	Par 39	Agreed – see reworked text.
	SAI India / INTOSAI KSC (original submission)		
80.	The purpose of *ISSAI 150 – Auditor Competenci*es to formalise the principles that will inform the responsibilities of a SAI towards the development of auditor competence (Para 1). Responsibilities of SAIs are basically determined by the legislative and institutional mandates of the relevant SAIs. Thus, ISSAIs while prescribing responsibilities on SAIs may be in a guidance form rather than be binding.	General	The legislative and institutional mandates of SAI do indeed largely determine the responsibilities of SAIs. The IFPP adds to this, at the very least at the level of principles, as is the case with many other pronouncements in the framework. The proposed standard, like all other auditing standards, recognises SAI uniqueness and differing mandates, while at the same time finding sufficient commonality in global best practice to be able to set standards for the public sector auditing. The drafters agree that the value-add of work on auditor competence need to sit at the level of the GUIDS, but having extensive guidance on a topic, without a foundation of principles, may actually defeat the purpose. It is for this reason that the TFIAP in its previous meeting (and in the work of the drafters) were keen to try and limit the number of principles to those foundations required to give structure to the GUIDS. The 4 principles that are highlighted – determine competencies, ensure enabling organisational processes, develop pathways for professional development and a need to assess competencies - should be more than adequate to bring structure to the concept of auditor competence and to create context to all further guidance on this topic. Also read this in context of the TFIAP proposal on the topic of auditor competence, where an argument is made for limited requirements at SAI organisational requirement level in the

81	ISSAI by its very nature becomes binding and mandatory. It could be completely challenging to implement ISSAI 150 in the current form as responsibilities are drilled down right from the institutional level up to the assignment level i.e. field audit. This micromanaging through ISSAI may be difficult to achieve for large SAIs who have mandates spread across federal, state and local governments	General	IFPP, committing to the fact that all further developments will indeed be at the level of guidance. The analysis of existing references to auditor competence in the IFPP is also rather insightful in this regard.

The same commitment of limiting work at organisational requirements level to the bare basics, and concentrating on extensive guidance, has also been made to INTOSAI GB, when this project has been proposed and, later, when the project team asked for amendment to the IFPP to facilitate the project proposal.
References to auditor competence, both at organisational requirements level and audit assignment level already exist in the IFPP. ISSAI 150 aims to consolidate these in an easy-to-read set of four basic requirements at organisational level. The "beauty" of this development lies in the fact that SAIs still have a lot of flexibility and discretion in the application of these principles, and the draft contains a number of issues per principle that a SAI should consider in applying its discretion. The idea is that each SAI can find a way in which it can apply the principles that links with its strategic needs, is practical given the size and complexity of the SAI and presents a cost-effective solution.

References to assignment level has been taken out of the draft ISSAI 150, but these do remain in the broader IFPP at the appropriate level.

Micro-managing – the pronouncements has been drafted at the level of principles expressly so as not to be intrusive, but to set the bar for minimum SAI practices regarding being a professional organisation and fit-for-purpose people solutions |
| 82. | ISSAI though idealistic cannot be aspirational as they need to cater to a variety of institutional mechanisms. Thus, while institutional level or organization wide activities can be broadly incorporated in an ISSAI, there cannot be a 'single anchor point' (Para 13) for organizational as well as assignment level. Parameters within the organization may be advisory in nature and left to the discretion of the SAI who would be better equipped to define the same. | Par 13 | It is the considered opinion of the drafters that larger (better-resourced) SAIs will be able to handle this with relative ease. The drafters do expect that smaller SAIs may find this onerous, but even at that level, it appears that these SAIs find the requirements acceptable (see for example the comments from the TFIAP member from CAYMAN Islands).

As to aspirational versus idealistic – this is a delicate balancing act between the view of SAI India (seeing this as too aspirational) and other commentators (thinking that the drafters should have gone further). Hopefully the next draft would strike a good balance in this regard.

Anchor point – already rephrased based one earlier comments

Lastly, in addition to the comments made here, it may be insightful to follow the debate between the FIPP and the CBC/TFIAP on the topic. |

83.	Competency framework (Para 15) need to be static in the short-term while being dynamic in the long term. This may be recognized upfront. The contours of dynamism need to be defined by the respective SAI.	Elements of auditor competence (lifted from overall set of comments on ISSAI 150)	Agreed. Text amended in all three documents.
84.	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 (lifted from detail comments on GUID 7500)	A detailed read of the three documents will also reflect the level of flexibility that SAIs have in defining this dynamism.
85.	Competencies for specific positions (Para 22) could be difficult to prescribe and implement given the variety of government/ non-government activities being audited by SAIs. There can only be broad parameters for a specified class or level of employees and position specific mapping may be cumbersome if not impossible.	Par 22	Agreed. This is specifically recognised in ISSAI 150,new par 20 and 28, as well as GUID 7500, par 39 and 40.
86.	Expecting the individual auditor to possess special additional competencies (Para 23) that relate to each industry/ sector in which the auditor is deployed is difficult to adopt especially as staffing issues relating to recruitment and service rules are controlled by external factors like Public Service Commissions, Personnel Departments under the Governments etc.	Par 23	Given the focus of ISSAI 150 on organisational requirements, this paragraph has been deleted from the text. Note, however, that the IFPP still contains narrative that expects that at assignments level, specific additional competency considerations may apply. The concept of a centrally managed HR function (such as a Public Service Commission) is acknowledged in this document. It deals with this concept by describing how this perceived limitation can be optimised. The drafters move from a point of view that the existence of a PSC type arrangement does not absolve the SAI from applying its mind to auditor competence at hand of a few overall principles.
87.	The example in Para 24 points out to the potential risks embedded in ISSAI 150 in the current form. If we need to deploy an engineer for audit of public works, then we need doctors for auditing health sector, geologist for mining, transport engineers for transport and so on. As pointed out earlier while it is acceptable to hire external consultants for task specific activities, defining and deploying sector specialization for every position/ field of audit may not possible, especially when audits are predominantly financial (whether outcome based, or output based). This may also economically not be feasible.	Par 24	Everything in Par 24, including the example, is set out as issues that a SAI may want to consider (in other words there is no MUST or SHOULD requirement). In considering the matters in par24, the SAI may indeed arrive at the conclusion noted in comment 87, but one would also expect that another SAI may arrive at a different conclusion. The engineering background is used as an example and should not be interpreted as a requirement to hire experts. The drafters are more than prepared to consider a different example that achieves the same purpose. Interestingly enough par 20 of the document speaks specifically about issues such as cost-effectiveness, etc. that will underpin this consideration. These two paragraphs (and for that matter all the three drafts) do NOT argue for training that make an individual an expert. For that matter, it simply argues the concept of being real on SAI needs and flexible in analyzing and documenting these.
88.	Technical competence has overriding consideration (Para 25 and Para 26) even though other competencies have weightage. Training cannot make an individual expert in all sectors. Hence developing competency profiles per position or type of position throughout the organisation and documenting them is impractical.	Par 25 and 26	Par 26 argues for the SAI to decide on the extent of documenting competencies and allow for the suggestion of the commentator that it may not be practical / appropriate to have competency profiles for each and every position in a SAI. In other words the paragraph allows for exactly what the commentators suggest, and for the same reasons. The wording has been streamlined and the team context have been added

89.	By formalising this competency framework (Para 41) which drills down to the level of position/ sector/ activity, we may run the risk of making ISSAI 150 only aspirational.	Par 41	Paragraph 41 has been removed. Regardless of that, the requirements for a SAI to apply its mind to competence required remain, although the extent to which a SAI does that, remains a decision of the SAI leadership, which is probably the most practical way to deal with this concept in the broader INTOSAI context.

As to whether an ISSAI should be aspirational, the drafters certainly believe so! Interestingly, though, a number of commentators believe that this ISSAI is not going far enough in this regard. Hopefully the next draft can achieve that delicate balance between the two extremes. |
| 90. | Considering the varying mandate and human resource practices of different SAIs, the pronouncement may prove to be challenging to comply with in terms of recruiting practices, availability of competencies and costs. This can be addressed to an extent by not setting up an expectation of non- auditing professional competencies e.g. engineering – construction, energy, medicine, etc. at the level of individual auditor or positions but the at the level of the audit team for an audit engagement (depending on the scope of audit) and the gaps in technical competencies of the auditors can be plugged by using the help of outsourced experts where required. The auditor's competencies may be restricted to certain areas like auditing, communication, management and human resources. ISSAI 150 be made a more generic document concentrating on cross cutting competencies of SAI Audit professionals while leaving the micro elements to the individual SAIs. | - | The varying mandates and practices are recognized as a starting point in crafting a document that, at most contain a few generic principles and, in a number of places, recognizes the discretion of the SAI, the limitation of certain HR practices in a country, the cost implications, etc.

There are no requirements set out in relation to engineering, etc. The considerations that is "required" is for the SAI to consider the most appropriate educational background.

Perhaps specific examples (over and above what is contained in this submission) of where further "streamlining to be generic" can take place.

The whole introduction section has been rewritten. |
| 91. | Appears to be binding. As SAIs function under different legislative mandates, it may be advisable to define competency frameworks in a broader manner and make it inclusive and generic rather than prescriptive. May be reviewed so as to be implementable by all SAIs. Appears to be binding. As SAIs function under different legislative mandates, it may be advisable to define competency frameworks in a broader manner and make it inclusive and generic rather than prescriptive. May be reviewed so as to be implementable by all SAIs. | Par 2 | Not entirely sure that a comments that asks for "auditing standards to be implemented by competent people", can trigger a response that argue that the document ignores the differences between SAIs and that it advocates for a very prescriptive implementation format.

Regardless, the document does acknowledge differences between SAIs – see the constant reminder and unpacking of the "global profession, local solution" concept, and allow for extensive discretion by the SAI to decide to the most practical way to give effect to four rather generic requirement statements. |
| 92. | Whether SAIs have that dynamism is dependent on their legislative and institutional frameworks. Lack of dynamism could expose a SAI to the risk of not being compliant with ISSAI. | Par 15 | Text was updated to reflect this thinking (as expressed in a variety of ways in the submission), dealing with all three drafts. |

93.	SAI carry out their functions as per their Constitutional obligations and report to respective Legislatures. The Statutes governing the functioning of SAI's define the purpose and functions of audit. Quantum, allocation and utilisation of resources for the benefit of citizens is primarily a government/ executive function. Thus, benefit to citizens is an indirect parameter for audit whereas it is the primary purpose of governance. It appears to suggest that SAIs have a direct role in governance which is anathema to separation of duties to various institutional arrangements under the relevant constitution. May consider revising.	Par 19	The section simply recognizes the basic intent of INTOSAI-P 12 that argues that the essence of public sector auditing (over and above constitutional and legislative requirements) is to do something to the benefit of the citizen – probably best defined as providing these citizens with assurance around accountability processes in government. The pre-amble to INTOSAI-P 12 is particularly clear on this, and does indicate that SAIs DO have a very specific role in the accountability and governance processes. The section also does not argue away the importance of constitutional and legislative requirements. Par 24 fully acknowledges the importance of this.	
94.	The sub elements to Competencies have also been elaborated at Para 14 as knowledge, skills and personal attributes. It may please be ensured that Para 14 and Para 22 are in consonance so as to harmonise context/ terminology used in the document.	Par 14 and 22	Text has been reworked.	
95.	The concept of 'Specific additional competencies that relate to the industry/ sector in which the auditor is deployed in the context of a specific assignment' needs a review especially where the SAI staffing and HR are sourced from common external sources like the Public Service Commissions, Personnel Departments under the government etc.	Par 23	Par 23 has already been removed, as the concepts of alignment specific competencies already exist in the IFPP at a level where commentary deals with engagement level considerations.	
96.	The existing system of prescribing competency framework is basically anchored on the different types of audit and sprinkled across non mandatory documents, which are advisory in nature. Replacing it with this kind of an ISSAI which would be mandatory could impact 'ISSAI Compliance' of any SAI.	Par 24 (read with comment 87)	The only mandatory part in this specific section, is that SAIs must apply their minds as to their competency requirements, considering a number of factors. This example is by no means a mandatory requirement, but clarification of the concepts that should be considered. As long as a SAI can demonstrate that it has applied its mind to its competency requirements, considering all the elements list as considerations, it should still be able to "comply with the ISSAIs". It may be a good idea to understand the real challenge that SAI India has with the document. It appears to argue for flexibility in thinking about auditor competence, which is already in the document.	TFIAP to reach out to SAI India representative to clarify comments. Have received follow-up comments, but these didn't expand on this specific matter. ==Pending==
97.	May not be implementable in all SAIs. Further, in case of a Peer Review or PMF, there is a risk of reporting non-compliance which could impact SAI position.	Par 26	This section argues for a level of flexibility, which appears to already be allowed in the draft. Language was reworked and team concept added.	TFIAP to reach out to SAI India representative to clarify comments and to indicate what additional level of flexibility should be considered. See follow-up comments and response. Hopefully reworked text will address matter. ==Pending==

98.	This is an excellent realisation in the standard as all SAIs are institutionally different and operate under different forms and mandates.	Par 28	Agree. This is a principle that underpins the whole document, although the commentator appears to perceive the document as extremely restrictive.	TFIAP to reach out to SAI India representative to clarify comments. Did receive follow-up comments and trust that responses will assist. <mark>Pending.</mark>
99.	A formalised ISSAI without factoring in the country specific SAI legislative requirements could impact SAI functioning. This level of formalisation would be difficult to obtain especially in large SAIs.	Par 41	Par 41 has been removed. The whole document has been written on the basis of acknowledging country specific requirements / country uniqueness, although the comments suggests that the commentator didn't read it as such. It is rather difficult to perceive a situation where formalization of auditor competence requirements at the level of the 4 principles proposed is not possible.	
	SAI India / INTOSAI KSC (second submission)			
100.	I am sure that you will agree, that any mandatory international standard's success would largely depend on its wide acceptability and implementation. We also entirely agree with you that- the ISSAIs should specify the requirements leaving the adoption to the SAIs based on local considerations.	-	The drafters specifically recognise this concept where they talk about "global profession, local solution" in par 5 , but trust that the same message carries through in the remainder of the document. The drafters are also cognisant of the fact that SAIs adopt standards in a variety of ways and this is acknowledged in par 6.	
101.	Therefore, we sincerely appreciate the drafting team's work and find the documents ISSAI 150, GUID 7500 and GUID 7600 very relevant and that they will benefit all SAIs immensely. We understand that you are finding it challenging to seize the essence of our thoughts, particularly on ISSAI 150. While we agree, with most of the text contained in ISSAI 150 but in some paragraphs, we find that the text does not succinctly reflect the environment in which many SAIs operate given its mandate and size. We have now elaborated our comments in some specific paragraphs, which we find, challenging to implement ISSAI 150 (*I am sharing with you*). Please see my detailed comments on the document that you provided (attachment)	-	Noted with thanks. Trust that responses will address most of the concerns raised. The drafters' challenge lies in the fact that the comments ask for a level of flexibility that already exists in the document. Par 26 specifically aimed at addressing exactly the issue raised. Language was refined to try and streamline the text and certain concepts that was picked up from comments was added.	
102.	Considering the mandatory nature of ISSAI 150, we find some text better suited inside the GUID rather than in ISSAI 150. We have indicated such texts through our comments inside the ISSAI document. We also find that the ISSAI 150 requires capturing competency requirements position-wise without providing the flexibility of capturing at level-wise or even at team-wise. Many SAIs, due to their mandate, will be adopting the recruitment mechanisms as prescribed under their respective national laws. Therefor defining competency requirements only around a specific position may not be practical. We are also not sure whether drafter intended to bring in this rigour in the text. The paragraphs where these interpretative uncertainties exist are, also highlighted through our comments in the document.	-	The drafters agree that defining competencies per position may be challenging and fully agree that it can be done in groupings, broad categories or team level. This is already reflected in par 26 - "While the ideal is certainly to develop competency profiles per position or types of position throughout the organisation, documentation can also be done in groups of broad categories". Language has now been refined in an attempt to make this clearer.	

103.	Overall, to avert this ISSAI from ending up as aspirational, we feel that ISSAI 150 maybe defined in a balanced manner and usher in clarity. We also believe that the requirements specified in the standards shall be acceptable across the community and implementable locally by SAI. Therefore, we again agree with your view that the ISSAIs should specify the requirements leaving the adoption to the SAIs based on local considerations.	-	This comment deals with the most delicate balance that the drafters need to find in the document, balancing between the SAI India view that this may be too aspirational and the view from other commentators that the drafters didn't go far enough. The drafters trust that the next draft may find a better balance.
104.	Standards denotes acceptable level of quality or attainment. They indicate mandatory course of action. Therefore, instead of assists, seeks to establish a common understanding of ,,,,,,,,,, in lines with ISSAI 300 or "to provide a comprehensive set of principles, requirements ……" as in ISSAI 400 and followed by SAIs may choose to adopt these Standards as the authoritative standards for their work. Where a SAI has chosen so to adopt these standards, it must comply with them in all relevant respects.	Par 1	Agreed. The drafters acknowledge the different ways in which SAIs can adopt standards in par 6, while they specifically note the concept of "global profession, local solution" in par 5. This carries through to the rest of the document, but in the final review all efforts will be made to ensure that the language in this regard is very clear and to attend to these comments where possible. Also note rework of whole introduction section.
105.	Since the stress is on competent staff, "only" may be shifted to provide emphasis on competent staff and not on the implementing the standards. May be "it is only when competent staff in an independent and fully capacitated audit office implement these standards …."	Par 2	See full rework of introduction.
106.	Competencies for specific positions could be difficult to prescribe and implement given the variety of government/ non-government activities being audited by SAIs. There can only be broad parameters for a specified class or level of employees and position specific mapping may be cumbersome if not impossible. Many SAIs have vast portfolio, in such cases capturing position wise competencies including sub regional level may be cumbersome. The pathways document provides two alternatives, capturing proficiency, role wise or level wise. We may restrict ISSAI by providing the alternatives and take the remaining detailing in GUID 7500, leaving the decision to SAIs to adopt level wise or role wise by mentioning that in the GUID.	Par 22	Language has been amended. Par 26 further does allow for documenting at group, team or broad category level.
107.	The concept of 'Specific additional competencies that relate to the industry/ sector in which the auditor is deployed in the context of a specific assignment' needs to be reviewed especially where the SAI staffing and HR are sourced from common external sources like the Public Service Commissions, Personnel Departments under the government etc. Competencies as a team would be more practical than individual auditors. Can the provision 23 taken to GUID than have it in ISSAI.	Par 23	This paragraph has been dropped entirely as assignment specific competencies should sit outside this standard. The requirements do, however, still remain in the IFPP at the level of ISSAI 200, 300 and 400 (and the 2000, etc series)
108.	While it is acceptable to hire external consultants for task specific activities, defining and deploying sector specialization for every position/ field of audit may not possible. This may also economically not be feasible. For the reasons brought out above, can we limit the ISSAI by mentioning only the core and discretionary competencies as brought out in the pathways document, keeping it bare minimum and take the detailing to the GUIDs. May be under section C of GUID 7500.	Par 24	Text has been streamlined, but the drafters believe that (regardless of whether the SAI is considering internal or external expertise, it needs to at least consider (not must, but consider) these three elements. The detail regarding this is indeed in GUID 7500.
109.	The existing system of prescribing competency framework is basically anchored on the different types of audit. While it is acceptable to hire external consultants for task specific activities, defining and deploying sector specialization for every position/ field of audit may not possible. This example may also be taken to GUID 7500.	Par 24 (example)	There is no intention in the text to require sector specialisation. Since the example appears to have caused that confusion, it has been removed.
110.	As brought out in the pathways document, both alternatives for job profiling, role wise or level wise may be indicated. The details can be elaborated in the GUID.	Par 25	Language amended.

111.	May not be implementable in all SAIs. Further, in case of a Peer Review or PMF, there is a risk of reporting non-compliance which could impact SAI position. For the same reasons brought out in the above comments, may be elaborated in GUIDs.	Par 26	This paragraph confirms the one principle that SAI India has consistently asked for – that documentation of competencies be done at team, group or broad category level.	
	SAI Canada			
112.	You did a very good job in putting this guidance together.	-	Noted with thanks	
113.	I do have one area of concern. ISSAI 150 and GUID 7500 refer to consideration for competencies that are unique to the SAI. Although I am not opposed to that idea, I do believe that the example provided leads the reader toward developing to 2 set of competencies that, in my view, are not required. Having an expertise in an area does not necessarily mean that you need to develop a different set of competencies. Whether you are a financial auditor or a performance auditor, you are an auditor and there are common competencies that you must have. I do not think that you need to develop specific competencies for each areas of expertise. I have outlined that concern in the comments that I have included directly in the attached documents.	-	The intention in both documents is not to trigger two sets of competencies, but rather to enhance the basic competencies that what one would pick up from the IFPP (or equivalent) (therefor issues with global application) with issues that is unique to a specific country or a SAI (local application). Should a competency profile be developed just based on the requirements of the IFPP, the document would be asking for everybody to adopt (almost) a "one size fits all" framework, which then ignored the differences in enabling legislation, mandates, etc. The drafters rest quite comfortably that this principle works within the community, given that it has stood the test of time and exposure commentary over the past six years. For that matter, the recognition of SAI uniqueness, served as one of the best "selling points" of the documents during the different approval processes in 2016 and 2019. At the same time, it also important to note the need for the SAI to be happy with the extent of competence definition and documentation (noting a number of considerations in this regard) and should a SAI be happy to go with only those competencies that comes from the IFPP, after a process of appropriate consideration of other options, that will be fine in terms of the proposed draft. Also see example in comment 106 below.	Flagged for a discussion with the SAI Canada representative before the next TFIAP meeting in March 2021. Matter was clarified on 8/2/2021 - covered by the amendments made based one earlier comments.
114.	I suggest deleting this paragraph. I do not believe that this additional context is required. Already covered under Overview – paragraphs 9 and 10.	Par 2	Agreed. The whole introduction has been reworked with the assistance of the ECA and should address the point raised	
115.	Not clear to me how this is relevant to ISSAI 150. I suggest removing this paragraph.	Par 11	Agreed. Has already been removed based on earlier comments.	
116.	In my view, this is redundant with paragraph 4. I suggest deleting this sentence.	Par 13	Addressed as part of a rewrite, based on earlier comments.	
117.	If there is a source for this definition, I suggest to include the reference. It is in line with a model from Henri Boudreault, PHD, 2002 (based on CNFP 1998 Les cahiers de Deauville "Objectifs compétences"	Par 14	The current definition has evolved over time from many HRM sources and his been "streamlined" to fit the needs of the INTOSAI community. It is therefore excellent news to get confirmation that the validity of this definition is confirmed by yet another external source. The drafters have been advised	Confirm the appropriateness of source referencing in an auditing standards with FIPP. Flagged for the April 2021 FIPP engagement.

#	Comment	Reference	Response	Action
118.	I am not convinced that 2 sets of competencies need to be developed. For example, whether you are a financial auditor or a performance auditor, you both need to have the technical subject matter expertise, that is the competency you must reach for. The fact that one is an expert in accounting standards, and the other an expert in infrastructure projects is not relevant as you both have the technical subject matter expertise in the area that you are auditing.	Pa. r 24	that it is not appropriate to do these sort of source reference in an auditing standards, but this will be reconfirmed with FIPP Noted – see response to comment 101. The intention with SAI specific comments is to enhance the competencies are derived from the IFPP. Perhaps an example from SA may assist – if one just looks at the competencies that would be derived from the IFPP (for example as analysed in Annexure A to GUID 7500), it would cover about 70% of what a typical SAI SA auditor is about. In addition to these IFPP derived competencies, we would add competencies that deal with the need for SAI SA to audit the performance reporting of government, as well as competencies related to the new SAI SA expanded powers – in essence legal competencies that amongst others allow the SAI to issues certificates of debt from those that were responsible for irregular expenditure. For SAI SA this level of detail makes sense as it informs the related training programs. Nothing, however, prevents a SAI from just adopting competencies from the IFPP, if it believes that these are adequate for the execution of its mandate and if it is clear that this level of detail adequately informs it training and professional development plans.	Flagged for a discussion with the SAI Canada representative before the next TFIAP meeting in March 2021. Discussion took place on 8/2/2021 and necessary amendments made.
119.	This paragraph is redundant. I suggest deleting it. Paragraph 26 last sentence refers to the preference of developing competency profiles per position; paragraphs 23 a) refers to alignment with ISSAI100.	Par 34	Par 34 is not a repetition of par 26, but rather proposes a minimum level of documentation that is necessary to make the guidance in in the next par, etc regarding IPD and CPD read in context. In the final review of the standard, after all comments have been factored in, the drafters will see if there is perhaps an even more streamlined way to make this flow in the document.	Final review – see whether the introduction of a minimum consideration in par 34 (designed to make the IPD and CPD sections flow) can be streamlined for better understanding. Done in final review version – Feb 2021.
		AFROSAI-E		
120	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	-	Noted with thanks	
121.	Do we need to clarify that the SAI should advocate / influence for those elements over which they don't have control?	Par 28	This principle definitely sits in GUID 7600 (see question 2), but text have been added to ISSAI 150 to also touch on this important function ("it may be to the benefit of the SAI…")	

122.	Consider the word scholarships which I think has wider international use. Or perhaps make it more generic, e.g. "provision of funding for the education of current or aspiring auditors"	Par 29	Reflected in the document.	
123.	Should the word not be "from"?	Par 31	Well-spotted – text changed.	
124.	I'm worried these may not be easy to tell apart. Could we perhaps talk about internal and external learning opportunities. Then give examples, e.g for external: a university degree, for internal: an audit methodology training course	Par 32 a and b	Change made.	
125.	Consider rather using the word "lead" or "manage" or "supervise". The word execute may also create challenges because it is commonly associated one phase in the audit process. It may also be helpful to keep consistency with GUID 7500 para 42. I know those are only examples, but somehow we need a principle-based way of defining the level we are talking about. Getting this right now can make things a lot simpler in the future, and overtime the lingo in different countries should start to align better to what is in this pronouncement.	Par 34	Agreed, change made throughout.	
126.	I would recommend we leave out the input approach. While it is a useful step in the right direction, it does not in and of itself result in maintenance of competence and turns CPD into more of a compliance exercise. I would also leave out (c) as a consideration. Rather considering adjust para 37 to read something along these lines: "A SAI should clearly set the development expectations that will maintain and keep relevant the competencies of its auditors – referred to as continuing professional development (CPD). The SAI should implement a process to monitor and support the maintenance and relevance of auditor competence through output-based CPD. Output-based CPD emphasises learning outcomes and competence rather than the number of hours spent learning. "	Par 37	This is certainly the ideal, but may not work for may SAIs that have not even embarked on CPD activities. It would be good to test the appetite for going only output-based in the next meeting or even in the public exposure period.	Test principle in March TFIAP meeting.
127.	While I agree 100% with this principle, I am wondering whether we need to take it further (perhaps in a 5th principle) to assess learning impact, i.e. are the competencies being developed having the intended impact on the work of the SAI. The principle at the moment seems to be limited to the "success of the interventions" rather than the impact the competencies will have. This possible overlaps with quality control/management, but I think it is an NB link. In a sense, this would create a circular flow by linking back to principle 1 (do we have the competencies we need?).	Par 38	Agree with concept. See new par 35 (an attempt to slip this in without creating a whole new (potentially controversial) principle.	
128.	Consider removing the comma and the word "partly"	Principle 4	See reworked wording based on earlier inputs.	

129.	Would the competency standard have the same requirements for compliance as ISSAI 100? In some places (e.g. 1 and 21) the standard is trying to advocate for itself. Para 17 suggestion that 'SAIs determine extent to which they give effect to considerations'. Would prefer more decisive language in places.	Overall	The four principles is set out as the "must do" requirement (with decisive SHOULD language), while the application guidance provide key matters that SAIs should consider in complying with the principle. This appears to be the best practice in standard-setting, but the drafters are acutely aware of the fact that the FIPP is still debating this issue, and will align the text accordingly. The introduction (and many other sections in the document) have been rephrased to get rid of "self-advocacy". Should any further such sections remain, it will be helpful to specifically point these out. Par 17 has been eliminated based one earlier comments.	To be considered in final review – addressed in Feb 2021 review
130.	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.	General	The standards and more specifically the 4 requirements apply equally to all SAIs, but the way they deal with considerations noted in the application guidance, will assist SAIs in differentiating on the extent to which they do work around auditor competence. As an example, regarding the confirmation of a competency framework, the drafters imagine that by formalizing a simple 1-pager, a small SAI, can still claim compliance with the standard, as they would have determined their competency needs (principle 1) and they would have considered a number of issues (the application guidance) in getting to the 1 pager. Par 26 (now 19) is of particular importance in this regard.	Confirm whether this is equally clear in GUID 7500. Done in Feb 2021 review.
131.	Is this is a standard for competency development or for auditor competence?	General	This document builds on ISSAI 100 that requires that "*auditors should possess or have access to the necessary skills*" and: • *defines what the means at SAI level (the definition of competence and also principle one that requires the documentation of these),* • *what organizational processes are required to be sure that the SAI get, develop and maintain competence,* • *how one develops competence at the level of being fully proficiency to handle an audit in line with ISSAIs,* • *what SAIs need to do to confirm that they have the necessary and relevant skills in place (assessment).* The drafters trust that the rework of the overview section will make this much clearer.	
132.	Can we widen the purpose of public sector auditing beyond accountability to transparency, effectiveness and inclusiveness?	Intro, par 2	This section has been reworked completely.	

133.	Can we make cross cutting competencies clearer? This applies to GUID 7500 also where the 'T-shape' is outlined.	-	The drafters were not convinced that this was appropriate at the level of a pronouncement dealing with organization requirements. The whole concept of cross-cutting competencies come from one of many models to document competencies and, as such, is most appropriately positioned at the level of a GUID. The drafters are, however, more than happy to look at any specifically proposed language for inclusion in ISSAI 150.	Also deal with this in GUID 7500. Done to the extent possible.
134.	Are jurisdictional competencies globally applicable?	-	Yes – for SAIs that have such functions. It certainly holds true for all members of Forum for SAIs with JRs, who was instrumental in developing and signing off on the competencies proposed in GUID 7500. Not sure where the global application "language" is in the scope paragraph, except if it has been overtaken by earlier comments,	
135.	This ISSAI is aimed at the SAI but mentions the responsibilities of leadership and individuals. Is this the best way to show this responsibility?	Par 8	The has been rephrased. This specific comment around the importance of leadership relating to auditor competence is now captured in par 3 of the introduction.	
136	Can we go further than ISSAI 100 to 200,300, and 400? What about specific requirements in FA/CA/PA?	-	See new par 7	
137.	All the principles relate to auditor competence development, rather than auditor competence itself. Would it be worthwhile to add principles linked to general principles and audit process principles in ISSAI 100 ?	-	It deals with all aspects of it –defining, documenting, acquisition, development, maintenance, assessment for relevance, etc. Some of these steps have also been given more prominence in the text. Not sure what general principles, etc from ISSAI100 can be brought across (without duplicating), but the drafters is willing to consider specific inputs / language in this regard.	
138.	Principles and application guidance are shown. Is the application guidance mandatory for compliance? Is it an explanation of the principle? (see para 32 and 39 where guidance looks like requirements or part of principle)	-	See response to comment 130. Great care has been taken to eliminate "should" statements from the application guide text.	
139.	Would recommend including documentation in the text of the principle.	Par 26	Not sure what intention of comment was. Paragraph was extensively reworked based on other commentary and moved to an earlier position in the pronouncement.	
140.	Suggest more definitions (eg. 30. defining the terms initial and continuous professional development, 32. education, training and practical experience). Also include more definitions in the GUID for example of observable behaviour.	-	The drafters retained the current format as it appears to make for easier reading, but is willing to explore alternatives, based on specific reworks of the relevant narratives	Test this in engagement with FIPP. Flagged for April 2021 FIPP engagement.

version