



INTOSAI



CAPACITY BUILDING COMMITTEE

24TH INTERNATIONAL
CONGRESS
OF SUPREME AUDIT
INSTITUTIONS
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RIO DE JANEIRO, BRAZIL

A Framework
for Competence
Management of
SAI Auditors



In an era of global disruption, the professionalism and competency of Supreme Auditors are more important than ever.

The International Organisation of Supreme Audit Institutions (INTOSAI) is responding to this growing need for accountability, relevance and transparency by committing to capacity building and the deepening of professionalism in the auditing sector.

To this end, INCOSAI 2022 is set to endorse a **global auditing competency framework*** that provides for and guides the development and support of **competent people**, one of the fundamentals of professionalism:



Ideal working environments for SAls to successfully execute their mandates



International **standards on public sector auditing**



Assessment and ongoing improvement



Competent people to execute on a Supreme Audit Institution's (SAI's) mandate

* 'Competence' is the knowledge, skills and personal attributes that are critical to successful job performance, and a 'competency framework' refers to a model which details and defines the competencies expected of an individual Auditor, group or team for a specific position within an organisation.

The global auditing competency framework due for endorsement consists of four critical components of capacity building:

ISSAI 150

page 4

An INTOSAI Standard on Auditor Competence

GUID 1950

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Guidance on the development of competency frameworks for Auditors

HR GUIDE

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Human Resources Management Guide

GUID 1951

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Guidance on the development of pathways for professional development of Auditors

ISSAI 150

The ability of a SAI to fulfil its mandate and conduct high-quality, effective audits depends to a large extent on the quality, integrity and competence of its staff. The competence of Auditors are of fundamental importance to a SAI. While auditing standards give structure to the execution of a SAI's mandate, these can only be implemented by staff with the appropriate competencies.

To this end, ISSAI 150 sets out the organisational requirements that SAIs should follow not only in determining Auditor competencies, but also in the recruitment, development, maintenance and assessment of Auditors against such competencies.*

These organisational requirements are:

ISSAI 150 Org Req 1

A SAI shall determine and document relevant competencies required for all Auditors to fulfil the SAI's mandate

ISSAI 150 supports SAIs in determining the relevant competencies required for professional Auditors, while having regard to the SAIs unique context and environment.

ISSAI 150 Org Req 2

A SAI shall have the appropriate human resources management processes and practices to ensure that its Auditors have the relevant competencies determined by the SAI

ISSAI 150 assists SAIs in implementing the Human Resource Management practices that are required to attract, develop and support its people.

* The organisational requirements set out in ISSAI 150 build on the principles of ISSAI 100 (Fundamental Principles of Public-Sector Auditing), which provides that each SAI should establish and maintain the procedures for competency management that will ensure that the SAI's Auditors have the competencies required to fulfil their function. In order to achieve alignment between ISSAI 100 and ISSAI 150, a new article 36 has been added to ISSAI 100 requiring SAIs to establish and maintain appropriate procedures for competency management

ISSAI 150 Org Req **3**

A SAI shall determine and document relevant competencies required for all Auditors to fulfil the SAI's mandate

ISSAI 150 enables SAIs to develop formalised and structured development programmes, to ensure that the development of competent, professional Auditors (and the maintenance of such competencies).

ISSAI 150 Org Req **4**

A SAI shall have the appropriate human resources management processes and practices to ensure that its Auditors have the relevant competencies determined by the SAI

ISSAI 150 assists SAIs in assessing, monitoring and improving the competency of its Auditors on an ongoing basis.

Scan here to
access ISSAI 150



GUID 1950

Guidance on the development of competency frameworks for Auditors

GUID 1950 builds on organisational requirement 1 of ISSAI 150 and guides SAs on how to determine an appropriate set of competencies that satisfy the requirements of the ISSAIs and/or other Auditing standards, while being relevant and suitable to the SA's unique context.

To give effect to this, GUID 1950:


Introduces certain concepts which SAs may consider in the development of a competency framework

Provides examples of those core or foundational competencies that are unique to the role of a Public-Sector Auditor (described in observable and measurable behaviour and in line with the INTOSAI Framework of Professional Announcements (IFPP))

Describes competency considerations that may be added to the core competencies in order to arrive at a tailored SA-specific competency framework (considering factors such as the SA's mandate, strategy, policies and procedure, resources etc.)

Lists other matters to be considered in the practical implementation and/or utilisation of a competency framework in a SA

GUID 1950 also deals, to some degree, with organisational requirement 4 of ISSAI 150



“THESE STANDARDS HELP TO GET
SAIS ALL ACROSS THE WORLD
AGREEING ON THE
STANDARD TO WHICH WE
MUST ALL BE HELD”

— MS TSAKANI MALULEKE, AUDITOR GENERAL OF SOUTH AFRICA
& CHAIR OF THE INTOSAI CAPACITY BUILDING COMMITTEE

Scan here to
access GUID 1950



HR GUIDE

Human Resources Management Guide

A SAI is a **people business**, and the success of a SAI largely depends on its people. While the implementation of Audit Standards are important, equal emphasis needs to be placed on the people who will be relied on to implement the standards.

The Human Resources Management guide builds on **organisational requirement 2** of ISSAI 150 and assists SAIs in successfully implementing Human Resource Management practices, including those pertaining to attraction, recruitment and retention of talent, performance management, learning and development, reward and recognition and succession planning.



Scan here to access
the Human Resources
Management Guide

The sub-functions that support one another in order to help the SAI to have competent and high-performing staff are:



GUID 1951

Guidance on the development of pathways for professional development of Auditors

GUID 1951 builds on organisational requirement 3 of ISSAI 150 and assist SAI's by providing a clear, structured, practical and simple process flow that a SAI may apply in the development of pathways for the professional development of its Auditors.

A dedicated pathway for professional development is a formalised, structured development programme chosen by a SAI and aimed at developing and maintaining competent, professional Auditors in the SAI.

To give effect to this, GUID 1951:

Proposes a ten-step process to guide the development of professional pathways.

Provides examples of such pathways typically found across INTOSAI.

The ten-step process may serve as a strategic enabler for a SAI's leadership to stimulate their thinking around further professionalisation in a SAI, with specific emphasis on the development of competent Auditors.



Scan here to access
GUID 1951

The ten-step process provided for in GUID 1951 is:

**STEP
01**

Determine SAI Strategy for professional development



**STEP
06**

Design professional development pathway



**STEP
02**

Confirm competency requirements related to proposed pathway for professional development



**STEP
07**

Implement/deliver professional development pathway



**STEP
03**

Understand the gaps between current and proposed competencies



**STEP
08**

Assess competencies that were developed as part of the pathway for professional development



**STEP
04**

Decide on an approach to address competency gaps



**STEP
09**

Implement an initiative to ensure that the assessed competencies are maintained and kept current



**STEP
05**

Address enabling environment for proposed professional development pathway



**STEP
10**

Evaluate the professional development pathway





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