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:

*‘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**
An INTOSAI Standard on Auditor Competence

**GUID 1950**
Guidance on the development of competency frameworks for Auditors

**HR GUIDE**
Human Resources Management Guide

**GUID 1951**
Guidance on the development of pathways for professional development of Auditors
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:

1. **A SAI shall determine and document relevant competencies required for all Auditors to fulfil the SAI’s mandate.**

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 supports SAIs in determining the relevant competencies required for professional Auditors, while having regard to the SAIs unique context and environment. 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 enables SAIs to develop formalised and structured development programmes, to ensure that the development of competent, professional Auditors (and the maintenance of such competencies).

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

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

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.
GUID 1950 builds on organisational requirement 1 of ISSAI 150 and guides SAIs 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 SAI’s unique context.

To give effect to this, GUID 1950:

- Introduces certain concepts which SAIs 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 SAI-specific competency framework (considering factors such as the SAI’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 SAI

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

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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.
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 SAIs 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.

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ISSAI 150 Org Req 3
Determine SAI Strategy for professional development

Design professional development pathway

Confirm competency requirements related to proposed pathway for professional development

Implement/deliver professional development pathway

Understand the gaps between current and proposed competencies

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

Decide on an approach to address competency gaps

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

Address enabling environment for proposed professional development pathway

Evaluate the professional development pathway

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