*CBC work plan*

***Key to progress indicator colours***

|  |  |
| --- | --- |
|  | Initiatives / projects on schedule |
|  | Initiatives / projects behind schedule |
|  | Delayed owing to reasons beyond control |
|  | Serious difficulties being experienced |
|  | Not yet scheduled to start |
|  | Initiatives / projects completed |

Taskforce on INTOSAI Auditor Professionalisation (South Africa)

**Annual progress report *(June 2023)***

| **Strategic objective** | **Strategies & initiatives** | **Performance / progress indicator** | **Progress, key action items, risks** |
| --- | --- | --- | --- |
| General - refocus of TFIAP strategy post adoption of ISSAI 150 and related guidance | Engage with relevant players in the INTOSAI auditor professionalisation arena to redraft the terms of reference for the TFIAP and formalize a work plan, followed by a process of reconfirming membership of current TFIAP members and opening up nominations for new members. |  | Completed redrafting or TFIAP terms of reference and 2023-2025 workplan to focus on implementation support.  The process to open up for new membership will commence in June 2023.  First virtual TFIAP meeting is planned for September 2023.  A key risk that faces the TFIAP relates to ensuring that the membership of the TFIAP is appropriate for the task at hand. The ideal membership requirements are spelt out in the new terms of reference and cover a) all role-players in the 2023-2025 INTOSAI goal 2 operational plan and b) a broad range of external players in professionalisation (global and local PAOs academia, etc.). |
| Promote, facilitate and implement INTOSAI-wide initiatives in support of SAI capacity development [**INTOSAI Strategic Objective 2.1]**  Strategically partner, inside and outside INTOSAI in support of SAI professionalism, auditor professionalization and SAI’s ability to meet future challenges **[INTOSAI Strategic Objective 2.2]**  Share capacity development insights and practices, and facilitate dialogue on capacity development challenges and opportunities [**INTOSAI Strategic Objective 2.3]** | Participate in global stock-taking activities relating to auditor professionalisation (especially in the context of ISSAI 150 and its related guidance) to continuously inform the work-plans of the TFIAP and the INTOSAI CBC. |  | Inputs to IDI have been provided to inform survey questions regarding auditor professionalisation, competence development and human resource practices have been provided in April / May 2023.  Results from this survey should be available towards the end of 2023, where-after a detailed analysis (dealing with auditor competence and HRM) will be done. This will be followed by a virtual TFIAP event to share insights from this survey and discuss implications for INTOSAI and PAOs. If necessary, the workplan will be updated to reflect these outcomes.  Two risks have been identified in this area – reaction to the global survey and inclusivity of the sharing of insights and related commitments. The first risk is largely under the control of the IDI, although - given previous experience - indicate that this is probably a low risk. Regarding inclusivity of follow-up actions, this will be structures to include the key players identified in the 2023 – 2025 INTOSAI goal 2 operational plan and external stakeholders as per the new terms of reference of the TFIAP. |
| Continuing to research enabling mechanisms required to facilitate and structure professional development in INTOSAI, in cooperation with relevant INTOSAI organs, INTOSAI related entities, the International Federation of Accountants (IFAC), the Institute of Internal Auditors (IIA) and other professional accounting organisations (PAOs) on work relating to auditor education, training and capacity development. |  | This area of focus will kick off post the availability of the 2023 Global Survey results. Once unpacked (as envisaged above) a terms of reference for a research project on further enabling mechanisms for auditor professionalisation will be developed (targeted for 2024).  The actual research project will play out during 2024, with the development of a position paper (or more appropriate format, depending on project / outcome) will be ready for consideration / adoption at INCOSAI 2025.  No detailed project risks have been identified at this early stage. From previous experience, a possible risk that may arise can related to availability of appropriate research capacity. The TFIAP envisage working with IDI and INTOSAI regional organisations, leveraging on their databases, to address this risk. |
| Utilising the newly approved ISSAI 150 on auditor competence, its related guidance (GUID 1950 and 1951) and the guide on human resource management practices as a basis, strive for successful adoption and implementation of these pronouncements, through various initiatives as outlined in initiatives in columns to the right. |  | This area of focus contains 6 sub-sections.   1. **Advocacy through sharing of case studies, webinars and communities of practice** – first CBC blogspots have been issued, with more in pipeline. A webinar is envisaged for September 2023. (A risk relating to the TFIAP’s ability to source case studies was anticipated, but the current flood of offers has essentially negated this), 2. **Cementing SAI-PAO relationships as an enabler of professionalisation sustainability** – the process of establishing relationships is underway, with positive reaction received, also note emphasis in upcoming CBC meeting in Jamaica. (There is a definite risk relating to the uptake of this concept in both the SAI and PAO sectors – risk response will be finalized towards the end of the year when more information in this regard is available. For now, the emphasis in this regard is on being as inclusive as possible in engaging PAOs and SAIs on the topic, 3. **Support to PESA** - agreement with IDI has been confirmed and support remains ongoing. Detail discussion still need to follow to plan for future developments, after which risk assessment will follow, 4. **Support to TOGETHER program** – discussion with IDI has commenced but needs to be concluded. This is the only one of the six initiatives that still needs focused attention to unpack, 5. **Support to SAI PMF rework** – This has been agreed with CBC and IDI and work will commence later in 2023, and 6. **Support for IDI’s Centre for SAI Professionals** – initial inputs (focusing on relationships with other PAOs and risk management) have been provided to IDI during work-sessions on IDI’s new strategic plan. There is also an intention to participate in the IDI’s Professionalisation Symposium to further brainstorm this concept. Risk assessment will be confirmed once the IDI strategic plan is finalized (including a final description of what this centre will focus on). |