CBC planning and reporting dashboard 2023-25

***Key to progress indicator colours (use when reporting)***

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|  | 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 |

***TFIAP*** (chaired by SAI South Africa)

**June 2023**

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| **Goal 2 strategic objective** (INTOSAI SP 2023-28) | **Workstream objectives 2023-25** | **Performance indicators** **and target dates** | **Initiatives/projects/key activities**  | **Progress** (this is completed annually for purposes of reporting to the CBC Steering Committee )  |
| General - refocus of TFIAP strategy post adoption of ISSAI 150 and related guidance | 1. 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. | Recrafted terms of reference and work-plan by June 2023, to allow for confirmation of new membership, ready to allow for a first formal TFIAP meeting in September 2023. | * 1. Redrafted terms of reference,
	2. New workplan (2023 to 2025),
	3. Reconfirmed membership list for TFIAP, and
	4. Preparations for first formal 2023 virtual TFIAP meeting (September 2023).
 | Rework of terms of reference and crafting of draft workplan completed. Work to reconfirm membership underway and on track. |
| 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]** | 2. 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 on planned 2023 INTOSAI Global Survey, ensuring alignment between ISSAI 150 and its related guidance documents, and questions in global survey dealing with auditor professionalisation, competence development and human resource practices (May 2023), andAnalysis of outcomes of Global Survey and related update of TFIAP workplans (within 3 months of availability of report). | 2.1 Inputs to the INTOSAI Development Initiative (IDI) team leading development of Global Survey 2023 (May 2023),2.2 Analysis report based on outcomes of Global Survey and updated TFIAP workplan, and2.3 Virtual TFIAP event to share insights from Global Survey and discuss implications for INTOSAI and PAOs.  | Inputs to IDI to inform survey questions regarding auditor professionalisation, competence development and human resource practices have been provided in April / May 2023. |
| 3. 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. | Terms of reference for research project on further enabling mechanisms for auditor professionalisation in INTOSAI, based on a) outcomes of Global Survey and b) engagements with IFAC, IIA and PAOs in the public sector auditing space (early 2024),Research project outcomes (end 2024), andPosition paper (or more appropriate format, depending on project / outcome) ready for consideration / adoption at INCOSAI 2025. | 3.1 Term of reference for research project on further enabling mechanisms for auditor professionalisation in INTOSAI (early 2024),3.2 Research report (end 2024), and3.3 Position paper (or credible alternative) ready 6 months pre INCOSAI 2025, augmenting GUID 1951 with additional solutions to support auditor education, training and capacity development. | Work to start post availability of 2023 Global Survey results. |
| 4. 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. | Implementation advocacy dealing with implementation success and related enabling relationships, through – * sharing of case studies on the CBC website (minimum 4 per annum),
* hosting webinars (at least 1 per annum), and
* considering the creation of enabling communities of practice (at least one portal for the period under review, established in 2024) (may consider this in the context of the IRCP or the dedicated regional organisation day during the annual CBC meetings).
 | 4.1.1 Ongoing engagement with TFIAP members, INTOSAI regions, SAIs seen as leaders in working towards auditor professionalisation, IFAC, IIA and PAOs to identify contributors to the case study project and facilitate development of these case studies. (Note – initial 2023 target – IFAC, SAI Brazil, SAI India, SAI Saudi Arabia),4.1.2 At least one TFIAP webinar per annum, showcasing a specific case study with related panel discussion.(Note – initial target – engagement with FIPP chair, IDI representative and one regional organization on implementation challenges related to ISSAI 150 and, potentially, a partnership with a PAO to facilitate the implementation), and4.1.3 Creation on at least one community of practice portal on the CBC website, based on the analysis (Note – identify area of focus from 2023 Global Survey). | First blogspot (IFAC on ISSAI 150 implementations and the role of PAOs) published, while work is underway for the SAI Brazil contribution.First 2023 TFIAP webinar – planned for September 2023. |
| Cementing the SAI-PAO relationship as an enabler of professionalisation sustainability (2023 – emphasis on establishing relationships and advocacy amongst SAIs and PAOs through sharing of best practices; 2024 and beyond – consider guidance on a) establishing PAO relationships (from view of SAIs) and b) demystifying SAIs as a “target market” for PAO capacity development. | 4.2.1 Establish enabling relationships with PAO “regulators” (such as IFAC and IIA), PAO regional structures (such as CAPA) and global PAOs (ACCA, CIPFA) as key partnerships in auditor professionalisation (2023),4.2.2 Share case studies on partnering between SAIs and PAOs in the drive to professionalise SAI auditors (2023) (coordinate with 4.1.1), and4.2.3 Develop guidance (outside IFPP) on the working relationships between PAOs and SAIs.(Note – certain projects may also be initiated from the side of PAOs that may require TFIAP inputs / participation. An example is CPIFA’s current initiative to create a formalized global qualification for performance auditing) | Working relationships with IFAC confirmed, with first CBC blogspot contribution done.Outreach to entities such as IIA, CIPFA and ACCA underway.2023 CBC meeting in Jamaica – emphasis on enabling relationship (dedicated session on auditor professionalisation) |
| Providing ongoing support to the Professional Education for SAI Auditors (PESA) program run by the INTOSAI Development Initiative (IDI) in the form of participation, provision of material, development of enabling position paper (specific deliverables and timelines to be confirmed, beyond initial in-principle contact). | 4.3.1 Initiate contact with IDI to agree on nature and timing of support (2023), and4.3.2 Consider the need to formalize participation in other programs (such as SAI Young leaders) to further advocate for or support processes around auditor professionalisation.  | In-principle agreement reached in discussions with IDI in March 2023, but further agreement still to be confirmed.Did participate in detailed PESA debriefing discussion during IDI Board meeting in March 2023 in South-Africa.  |
| Where appropriate, partnering with the IDI on its TOGETHER (HR) program (specific deliverables and timelines to be confirmed, beyond initial in-principle contact). | 4.4.1 Initiate contact with IDI to agree on nature and timing of support (2023), and4.4.2 Work with IDI to determine whether the support is best done during session or as a CoP that supports SAIs post TOGETHER interventions (see 3.1.3). | In-principle agreement reached in discussions with IDI in March 2023, but further agreement still to be confirmed. |

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|  |  | Participating in the revision of the SAI PMF, specifically focused on the domain dealing with human resource management and development practices (in line with project specifications to be provided by the CBC and IDI), | 4.5.1 Sub-project outline for discussion with CBC and IDI (2023), 4.5.2 Sub-project inputs (2024), and4.5.3 Any other deliverables requested by CBC and IDI, as overall project owners. | Awaiting CBC and IDI feedback on project parameters. |
| Supporting the IDI in the development of its “Centre for SAI Professionals” (refer to IDI Strategic plan 2023 to 2025) (initial discussions and inputs during development of IDI strategy in 2023, formal support / partnering once in establishment phase and beyond). | 4.6.1 Initial inputs during the development of the IDI strategic plan (early 2023) including participation in proposed 2023 IDI Professionalisation Symposium (and related processes),4.6.2 Come to an agreement with IDI on when and how TFIAP would provide inputs during establishment / implementation phase (2024), and4.6.3 Action any specific commitments stemming from establishment / implementation plan.  | Initial inputs provided, backed up by discussions on underlying success factors, during March IDI Board meeting in South-Africa. |