

*CBC work plan*

Taskforce on INTOSAI Auditor Professionalisation (South Africa)

Annual progress report (June 2024)

	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

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.		<p>Completed redrafting of TFIAP terms of reference and 2023-2025 workplan to focus on implementation support.</p> <p>New memberships were confirmed late in 2023.</p> <p>First virtual TFIAP meeting took place in September 2023, followed by meetings in Feb 2024 to allocate work-stream responsibilities.</p> <p>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.). This will be addressed either through growing membership or alternatives (direct sourcing of inputs or inclusion in public comment periods).</p>

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<p>Promote, facilitate and implement INTOSAI-wide initiatives in support of SAI capacity development [INTOSAI Strategic Objective 2.1]</p>	<p>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.</p>		<p>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 April 2024, 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.</p> <p>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 structured 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.</p>
<p>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]</p> <p>Share capacity development insights and practices, and facilitate dialogue on capacity development challenges and opportunities</p>	<p>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.</p>		<p>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).</p> <p>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. SAI Australia has been targeted to lead this initiative.</p> <p>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.</p>

Strategic objective	Strategies & initiatives	Performance / progress indicator	Progress, key action items, risks
[INTOSAI Strategic Objective 2.3]	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.		<p>This area of focus contains 6 sub-sections.</p> <ol style="list-style-type: none"> <li>1. <b>Advocacy through sharing of case studies, webinars and communities of practice</b> – first CBC blogspots have been issued, with more in pipeline. Over time, more detailed case studies will follow (starting with a detailed input from the TCU). A webinar event on professionalisation actions, together with the AFROSAI capacity building committees is being considered for later in 2024. (A risk relating to the TFIAP’s ability to source case studies was anticipated, but the current flood of offers has essentially negated this).</li> <li>2. <b>Cementing SAI-PAO relationships as an enabler of professionalisation sustainability</b> – the process of establishing relationships is underway, with positive reaction received, options with IFAC and ACCA is being investigated. Plans with ACCA will focus on webinars per region, which may then lead to an occasional paper to drive future thinking. (Risk – limited IFAC and ACCA capacity to deal with expectations, although current indications are that commitments towards end of 2024 will be possible).</li> <li>3. <b>Support to PESA</b> - agreement with IDI has been confirmed and support remains ongoing. Work-session in Bhutan will deal with unpacking the concept of laddering on competency requirements (April 2024).</li> <li>4. <b>Support to TOGETHER program</b> – discussions with IDI indicated that currently no support is required. Follow-ups will be done annually.</li> <li>5. <b>Support to SAI PMF rework</b> – work with IDI has progressed well and TFIAP will be involved in commenting on developments during April / May 2024 (risk – limited commenting from INTOSAI, will be addressed in detailed review by TFIAP), and</li> <li>6. <b>Support for IDI’s Centre for SAI Professionals</b> – first session (Global Summit) took place in November 2023, with detailed debriefings on developments around ISSAI150 and PESA.</li> </ol>