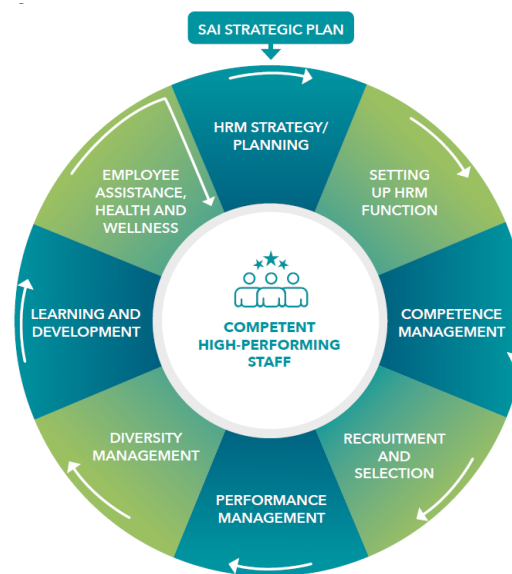


Domain E: Human Resources, Learning and Professional Development

The Lima Declaration (INTOSAI-P 1) requires the members and staff of a SAI to be competent and continuously develop their professional competencies (INTOSAI-P 12: 14). An effective SAI is able to determine auditor competencies, as well as recruit, develop, maintain and assess staff (ISSAI 150:6). It is the responsibility of the SAI's management to ensure that an SAI has the right staff at the right time and that it can deploy them effectively.

The human resource management (HRM) model below shows various human resource management sub-functions that support one another to help the SAI reach the right number of competent and high performing staff (CBC HRM Guide 2022, Chapter 1). This model mirrors the assessment of domain E indicators, which embraces integrated and holistic human resource management practices.



Source: CBC HRM Guide 2022

According to ISSAI 150, “to attract, develop and maintain the competencies of SAI staff, it is necessary to invest in the following appropriate and sound human resource management practices and processes: competence-based human resource strategy; human resource planning; attraction and recruitment; performance management; learning and development; reward and recognition; retention, replacement and succession, and/or others; to the extent that the SAI has control over these practices. Where the SAI does not have control over such processes, it will benefit the SAI to proactively communicate its needs to the entity undertaking such processes on its behalf and to influence the processes to fit its needs” (ISSAI 150:24, 25).

Although ISSAI 150 is designed to address the competencies of auditors, the SAI's competence framework should be expanded to cater for all positions in the SAI in line with acceptable global good practice (CBC HRM Guide 2022). The competencies of support staff are critical to supporting the audit function and should be considered in the SAI's competency framework.

ISSAI 140 identifies the contribution of human resource management to helping deliver high quality audit work. The ISSAI 140 quality objectives associated with SAI resources require the SAI to recruit, train, and retain SAI staff who have the competencies and capabilities to perform engagements of a consistently high quality (ISSAI 140:42a). ISSAI 100 states: “Each SAI should establish and maintain procedures for competency management on an organisational level that will provide it with reasonable assurance that the SAI’s auditors have the competencies required to fulfil their function in accordance with its mandate” (ISSAI 100:37).

To ensure that staff remain adequately skilled while developing professionally and being up to date on applicable audit standards and audit methods, a SAI should approach professional development in a strategic manner. Domain E looks at the SAI’s performance in managing and developing its human resources.

Many SAIs rely on the Public Service Commission (PSC) or a similar body to recruit staff, manage the payroll, organise training and so forth. However, with greater independence and professionalisation, many SAIs are establishing human resource management functions to support line managers to play a proper strategic role in helping SAIs identify and meet their long-term strategic human resource needs. As SAIs strive for more independence, a key objective should be to further increase their control over all the key dimensions of human resource management. In the interim, although SAIs may not have full control, they can use the competency requirements and practices set out in GUID 1950 to better engage (or negotiate) with the PSC (CBC HRM Guide, Chapter 1).

Link with Indicators in Domain A (Independence and Legal Framework)

Where the Executive is closely involved in the SAI’s human resource management, assessors should be careful to ensure that domain E measures the performance of factors that are within the control of the SAI. Indicator dimensions and criteria that relate to policies and processes determined outside the SAI should be considered not applicable, and the No Score methodology should be applied (see section 3.2.4). Any lack of independence regarding human resource management should be noted in the narrative performance report. An assessment of the human resource management system performed outside the SAI should also be included in the narrative performance report but should not be reflected in the indicator scores. The Executive’s involvement in human resource management should be reflected through lower scores on SAI-1 dimension (iii) Organisational Independence/Autonomy.

Where the Executive takes decisions on recruitment, remuneration and promotion, the SAI should ensure that suitable systems are in place to protect the independence of the SAI’s staff in conducting their audit. These factors should be considered by the assessor and mentioned in the narrative performance report. The assessor should consider whether suitable systems are in place to protect the independence of the SAI.

In SAIs with jurisdictional functions there are usually three main roles that are essential to the implementation of jurisdictional competence. Investigators, financial judges or members of the jurisdictional collegial body, and public prosecutors or assistant public prosecutors. Magistrates (or judges) should be granted independence in their work by national law. This means that the legal framework should provide for judges to be irremovable from their appointed positions. Criteria for promotion may not always be clearly defined.

Key reference sources for this domain are ISSAI 150, ISSAI 140, INTOSAI-P 50, GUID 1950, GUID 1951 and the CBC HRM Guide 2022.

Performance Indicators:

SAI-22: Human Resource Management

SAI-23: Learning and Professional Development

SAI-22: Human Resource Management

This indicator assesses elements of the SAI's human resource management. The CBC HRM Guide 2022 defines human resource management as a function that encompasses all people-related approaches that will support the SAI's strategic objectives and operational systems to maximise its performance (CBC HRM Guide 2022, Chapter 2). According to ISSAI 150, a SAI should have a strategy for how it operationalises its auditing mandate. An important part of the strategy should be to ensure that the SAI has adequate human resources and competent staff (ISSAI 150: 16). The SAI should determine and document the relevant competencies required for all auditors to fulfil the SAI mandate (ISSAI 150: 15).

In some countries, SAI staff are part of the public sector pool of employees and are therefore not recruited directly by the SAI. While there may be advantages to this solution, it may also affect the SAI's independence. This should be reflected in SAI-1.

Suggested assessment approach

In evaluating a SAI's human resource management, assessors should establish which functions are under the control of the SAI. Indicator dimensions and criteria that relate to functions and processes determined outside the SAI should be considered not applicable, and the No Score methodology should be applied (see section 3.2.4). However, human resource management functions and processes should still be explained in the narrative description of the indicator. The SAI should nevertheless communicate its needs to the entity undertaking such processes on its behalf and try to influence the processes to fit its needs. Using professional judgement, depending on the level of the SAI's influence, some functions and processes should still be assessed although they are determined outside the SAI.

Dimensions to be assessed:

- (i) Competence-based Human Resources Strategy
- (ii) Human Resources Function
- (iii) Human Resources Recruitment
- (iv) Performance Management, Remuneration and Employee Wellness

(i) Competence-based Human Resources Strategy¹: A human resources strategy aligns human resources with the intended direction of an organisation. The strategy is underpinned by values, culture, principles etc. It may be a

¹ SAI 22 dimensions (i) and (ii) in the old version of domain E have been transposed in this enhanced version of HR indicators. HR strategy, which is dimension (ii) in the old version is now dimension (i) in this enhanced version. HR function, which is dimension (i) in the old version is now dimension (ii) in this enhanced version of HR indicators. Assessors should take note of this when comparing assessment results in a repeat assessment.

standalone document or integrated into other documents such as the SAI’s strategic plan. Overall, the strategy should be comprehensive and aligned with the SAI strategic plan, developed and executed in close cooperation with management and aim at ensuring adequate human resources to fulfil the SAI mandate.

(ii) Human Resources Function: Human resource management staff should be capacitated by having appropriate skills, experience and resources to support the SAI Strategy. The human resource function is responsible for developing and maintaining the HR strategy, developing and maintaining the competency framework, supporting management on human resource matters and maintaining HR processes required to operationalise the HR strategy, among other functions.

(iii) Human Resources Recruitment: A SAI should have transparent recruitment processes, which should be driven by assessments of its needs.

(iv) Performance Management, Remuneration and Employee Wellness: To keep staff motivated and deliver high quality audits, a SAI should evaluate individual performance and use this as a basis for promotion and remuneration decisions. Equally, the SAI should consider occupational wellness and safety issues in compliance with national regulations. The SAI should also create and maintain a safe work environment where staff are free to voice their concerns.

SAI-22 Dimension & Minimum Criteria for Dimension Score	Key references
Dimension (i) Competence-based Human Resource Strategy	
<p>For management of human resources:</p> <p>a) The SAI should develop and document a <u>comprehensive Human Resource Strategy</u>. <i>CBC HRM Guide: Chapters 1 and 2</i></p> <p>The human resource strategy:</p> <p>b) Should be <u>aligned</u> with the SAI strategic plan. <i>CBC HRM Guide: Chapter 2</i></p> <p>c) Should be underpinned by a <u>documented competency framework</u>, dealing with audit professionals (ISSAI 150:15), as well as corporate support staff. <i>CBC HRM Guide: Chapter 4</i></p> <p>d) Should aim to ensure <u>adequate human resources</u> to fulfil SAI mandate. <i>ISSAI 150:16</i></p> <p>e) Should be <u>reviewed and regularly updated</u> in line with the review of the SAI strategy.</p> <p>f) Should be developed and executed in close <u>cooperation with management</u>. <i>CBC HRM Guide: Chapter 2</i></p> <p>g) Should be supported by an <u>operational plan</u> that contains performance indicators and is implemented, reviewed and updated annually. <i>CBC HRM Guide: Chapter 2</i></p> <p>h) Should include principles of <u>diversity, equity and inclusion</u>. <i>CBC HRM Guide: Chapter 7</i></p> <p>Score = 4: All the criteria above are in place. Score = 3: At least seven of the criteria above are in place. Score = 2: At least four of the criteria above are in place. Score = 1: At least three of the criteria above is in place. Score = 0: Less than three of the criteria above are in place.</p>	<p>ISSAI 150</p> <p>GUID 1950</p> <p>CBC HRM Guide 2022</p>

SAI-22 Dimension & Minimum Criteria for Dimension Score	Key references
Dimension (ii) Human Resource Function	
<p>a) The SAI should have a dedicated <u>human resource management function</u>. <i>CBC HRM Guide: Chapter 3</i></p> <p>b) The human resource function should be <u>capacitated by having appropriate skills, experience and resources</u> to support the SAI strategy. <i>ISSAI 140:42; CBC HRM Guide: Chapter 3</i></p> <p>The human resource management function should develop and maintain:</p> <p>c) A competence-based <u>human resources strategy</u>.</p> <p>d) Human resource management <u>policies and procedures</u>.</p> <p>e) <u>An operational plan</u>. <i>CBC HRM Guide: Chapter 1 and 2</i></p> <p>f) A <u>competency framework</u> for all staff. <i>ISSAI 150:15-23; GUID 1950:17-39; CBC HRM Guide Chapter 4</i></p> <p>The human resource management function should:</p> <p>g) Provide management with <u>advice and support</u> regarding human resource matters, including <u>human resource related</u> legislation and regulations. <i>CBC HRM Guide: Chapters 2 and 3</i></p> <p>h) Maintain and review <u>HR processes</u> relevant to operationalising the SAI's HR strategy. <i>ISSAI 150:25; CBC HRM Guide: Chapter 2</i></p> <p>Score = 4: All the criteria above are in place. Score = 3: At least five of the criteria above are in place. Score = 2: At least three of the criteria above are in place. Score = 1: At least one of the criteria above is in place. Score = 0: None of the criteria above are in place.</p>	<p>ISSAI 150</p> <p>GUID 1950</p> <p>CBC HRM Guide 2022</p>
Dimension (iii) Human Resources Recruitment	
<p>To manage the attraction, recruitment, selection and induction of staff:</p> <p>a) Advertisements should be <u>circulated publicly</u> to enable reaching a large and diverse pool of qualified candidates. <i>CBC HRM Guide: Chapter 5</i></p> <p>b) An <u>employer value proposition section</u> should be included in the advertisement to promote working in the SAI as desirable.</p> <p>c) Recruitment should be based on the SAI's <u>competency framework and/or job profiles</u>, and an <u>analysis of organisational needs</u>. <i>GUID 1950:17-39; CBC HRM Guide: Chapter 4</i></p> <p>d) The job advertisement should contain the <u>job description and competencies</u> required, information on the <u>selection process</u> and, where applicable, other information in compliance with national regulations. <i>CBC HRM Guide: Chapter 5</i></p> <p>e) Recruitment should be managed through a <u>structured, transparent and documented process</u>. <i>CBC HRM Guide: Chapter 5</i></p> <p>f) Procedures should be in place for recruitment that adheres to <u>diversity requirements</u>, and <u>constitutional and legal guidelines</u> <i>CBC HRM Guide: Chapters 5 and 7</i></p> <p>g) Evaluation/selection of candidates should be <u>transparent, evidence-based and aligned with the requirements</u> outlined in the circulated job profiles.</p>	<p>GUID 1950</p> <p>CBC HRM Guide 2022</p>

SAI-22 Dimension & Minimum Criteria for Dimension Score	Key references
<p>h) The SAI should have an induction programme that provides a <u>comprehensive onboarding process</u> that familiarises new employees with the institutional culture, policies, procedures and work environment. <i>CBC HRM Guide: Chapter 5</i></p> <p>Score = 4: All the criteria above are in place. Score = 3: At least six of the criteria above are in place. Score = 2: At least four of the criteria above are in place. Score = 1: At least two of the criteria above are in place. Score = 0: Less than two of the criteria above are in place.</p>	
Dimension (iv) Performance Management, Remuneration and Employee Wellness	
<p>To manage performance of staff:</p> <p>a) The SAI should establish a performance management process that includes a description of <u>how performance contributes to the overall goals</u> of the SAI.</p> <p>b) The SAI should <u>monitor and assess progress</u> and provide employees with <u>continuous feedback and support</u> on individual performance. <i>CBC HRM Guide: Chapter 6</i></p> <p>c) Individual performance agreements should be <u>documented with clear expectations</u> and understanding about the role of the employee, as well as agreements on annual deliverables to the desired quality level. <i>CBC HRM Guide: Chapter 6</i></p> <p>d) A <u>process for managing poor performance</u> should be established with the aim of improvement, based on constructive continuous feedback, proof of support and an agreed corrective action plan. <i>CBC HRM Guide: Chapter 6</i></p> <p>e) Where relevant to and under the control of the SAI, <u>a transparent process for promotion</u> should be established, which includes an assessment of performance and potential to perform at a higher level. <i>CBC HRM Guide: Chapter 6</i></p> <p>f) The SAI should have <u>mechanisms in place</u> (e.g. exit interview) to allow departing employees a safe and confidential environment to provide feedback about their experiences and, where relevant, should take corrective action.</p> <p>g) Where under the control of the SAI, <u>procedures should be in place to link remuneration to staff performance</u>.</p> <p>h) The SAI should have <u>policies/processes in place</u> for developing and maintaining occupational wellness and safety issues in compliance with national regulations. <i>CBC HRM Guide: Chapter 9</i></p> <p>i) The SAI should have an <u>employee wellness plan</u> that is relevant and appropriate to the SAI's circumstances and aims to <u>enhance the employer value proposition</u>. <i>CBC HRM Guide: Chapter 9</i></p> <p>Score = 4: All the criteria above are in place. Score = 3: At least six of the criteria above are in place. Score = 2: At least four of the criteria above are in place. Score = 1: At least two of the criteria above are in place. Score = 0: Less than two of the criteria above are in place.</p>	<p>CBC HRM Guide 2022</p>

SAI-23: Learning and Professional Development

According to ISSAI 140, the quality objectives associated with SAI resources include a requirement for SAI staff to develop and maintain appropriate competencies needed for performing their roles (ISSAI 140:42b). Given that SAIs are highly knowledge-based, the learning aspect of human capital development has become a critical success factor in delivering the SAI mandate. Learning and professional development (L&PD) therefore plays a crucial role in ensuring SAI staff are equipped with the right competencies to perform their assigned tasks and meet current and future needs (CBC HRM Guide 2022, Chapter 8). In the modern labour market, qualified and experienced talent is hard to attract and recruit, which makes internal L&PD even more important to ensuring that SAIs have quality audit and support staff. This is relevant to almost all SAIs due to the challenge of the brain drain or competition from private companies and other organisations that offer better terms and conditions of service.

ISSAI 150 requires the SAI to establish dedicated pathways to professional development for auditors, specifically tailored to its mandate, regulatory framework, organisation structure and needs (ISSAI 150, organisational requirement 3). ISSAI 150 also provides further guidance on the approaches to professional development: “In applying its mind to the development of pathways for professional development, a SAI should consider distinguishing between processes of:

- a) Initial professional development (developing a baseline of competencies to be able to manage an audit in line with the auditing standards that the SAI has adopted or linked to a specific position in the SAI); and
- b) Continuing professional development (maintaining and keeping competencies relevant, as well as ensuring future readiness)” (ISSAI 150:28).

Note that although point (a) above refers to professional development for the audit function, the SAI should also consider professional development for non-audit staff.

INTOSAI-P 12 states that SAIs should promote continuing professional development that contributes to individual, team and organisational excellence. SAIs should have an L&PD strategy, including training, that is based on the minimum levels of qualifications, experience, and competencies required to carry out the SAI’s work (INTOSAI-P 12: Principle 12). It is important to note that the SAI’s L&PD strategy does not always have to be a comprehensive document. A brief but sufficiently detailed outline of the SAI’s long-term plan for L&PD is sufficient for some SAI contexts, e.g. small SAIs. People development is a strategic tool for the SAI’s continuing growth, productivity, and ability to retain valuable and capable employees. Moreover, the ability of the workforce to learn new skills, model new behaviours and adapt continuously is key to sustaining success and growth (CBC HRM Guide 2022, Chapter 8).

L&PD should be conducted in a planned and systematic way aimed at improving job performance, achieving strategic goals and objectives, and delivering value to stakeholders. The actions or activities to implement the L&PD strategy should be outlined in the SAI’s overall plan for learning and professional development. The overall plan should be implemented and aim at enhancing, or at the minimum maintaining the staff capacities and competencies in terms of desired skills, knowledge and attitudes (CBC HRM Guide 2022, Chapter 8).

The SAI should monitor and evaluate the results of L&PD (CBC HRM Guide 2022, Chapter 8). ISSAI 150 requires the SAI to develop and implement means for assessing competencies and following up on auditor development progression or

self-development periodically (ISSAI 150:34).

This indicator assesses how the SAI as an organisation can promote and ensure L&PD to improve and maintain the competency of its staff.

Dimensions to be assessed:

- (i) Plans and Processes for Competency-based Learning and Professional Development
- (ii) Learning and Professional Development for Financial, Performance, and Compliance Audit²
- (iii) Learning and Professional Development for SAIs with Jurisdictional Responsibilities

(i) Plans and Processes for Competency-based Learning and Professional Development: The SAI should establish a learning and professional development (L&PD) strategy to ensure its staff have the competency and skills to perform their roles and enable the SAI to achieve its objectives. It is important that the L&PD strategy is aligned to the SAI's organisational strategy, HR strategy, mandate, regulatory framework, organisational structure and needs. To operationalise the L&PD strategy, the SAI should develop and implement an overall operational plan based on a learning needs analysis. Additionally, the SAI should demonstrate that it has identified relevant dedicated pathways for professional development of all staff.

The SAI should determine and document the relevant competencies required to fulfil its mandate and procedures for selecting staff to participate in L&PD interventions. The SAI should further establish a mechanism to monitor and evaluate the results of L&PD.

(ii) Learning and Professional Development for Financial, Performance and Compliance Audit: The SAI should establish and implement L&PD plans for each of its professions or cadres and monitor and evaluate the results. This dimension sets out criteria for L&PD for the three audit disciplines, financial, performance and compliance audit.

For SAIs that conduct financial, performance and compliance audit, to allocate a score of 'met' to a criterion, the feature being assessed should be fulfilled in all three audit types. If the criterion requirement is not fulfilled in one or two audit types, the criterion should be allocated a score of 'not met'. However, the dimension narrative should acknowledge the audit type where the criterion requirement is in place. In a case where the SAI does not conduct a particular type of audit due to various reasons (e.g. the audit type is not part of the SAI's mandate), the scoring of the dimension should be based only on the audit types conducted by the SAI. The audit type the SAI does not conduct should be regarded as "not applicable", and thus not be considered for scoring purposes. For example, if a SAI has no mandate to conduct a compliance audit, the criteria will be scored as "met" if the requirements are fulfilled for financial and performance audit that the SAI is mandated to carry out. The reasons for excluding an audit type as "not applicable" should be highlighted in the dimension narrative.

(iii) Learning and Professional Development for SAIs with Jurisdictional Responsibilities – SAIs with jurisdictional

² In the old version of domain E indicators, L&PD for financial, performance and compliance audit are presented as separate dimensions (ii), (iii) and (iv) respectively. In this enhanced version of HR indicators, the three audit types financial, performance and compliance audit have been combined into a single dimension – dimension (ii). L&PD for SAIs with jurisdictional responsibilities has been introduced as a new dimension (iii) in this enhanced SAI 23.

responsibilities should establish and implement L&PD plans for each of its professions or cadres and monitor and evaluate the results. The L&PD for SAIs with jurisdictional responsibilities should be aligned to the functions essential to the implementation of jurisdictional competencies (i.e. Investigators/rapporteurs, public prosecutor and judges or members of the jurisdictional collegial body). This dimension sets out criteria for L&PD for jurisdictional activities.

SAI-23 Dimension & Minimum Criteria for Dimension Score	Key references
Dimension (i) Plans and Processes for competency-based Learning and Professional Development	
<p>When establishing plans and procedures for learning and professional development –</p> <p>(a) The SAI should have developed a <u>professional development and learning strategy</u>, including identifying relevant dedicated pathways for professional development of all auditors and other staff. <i>ISSAI 150:25, 27; GUID 1951:16, 31-34; CBC HRM Guide: Chapter 8</i></p> <p>(b) This <u>strategy should be tailored</u> to the SAI’s institutional and HR strategy, mandate, regulatory framework, organisation structure and needs, and be linked to the goals/objectives stated in the operational plan of the SAI. <i>ISSAI 150: 27; GUID 1951:16-20; CBC HRM Guide: Chapter 8</i></p> <p>(c) The SAI should have determined and documented a <u>competence framework</u> (or an alternative such as competency profiles and/or job profiles) defining relevant competencies required for all auditors to fulfil the SAI mandate, as well as competencies for corporate support functions. <i>ISSAI 150: 15, 16-23; CBC HRM Guide: Chapter 4</i></p> <p>(d) The SAI should have <u>developed and implemented an overall plan</u> to coordinate and integrate learning and professional development in the SAI. <i>CBC HRM Guide: Chapters 4 and 8</i></p> <p>(e) The SAI should have <u>established dedicated pathways</u> for the identified professional development needs of staff based on the competencies needed. <i>ISSAI 150:15, 27; GUID 1951: 13-43; CBC HRM Guide: Chapter 8</i></p> <p>(f) All members of staff should have a competency-based <u>individual development plan</u> that is based on an annual appraisal and that addresses deviations in expected competencies [<i>ISSAI 150:37</i>] and the implementation of the plan is monitored at least annually. <i>ISSAI 150:33; CBC HRM Guide: Chapter 8</i></p> <p>(g) The SAI should have developed and implemented the <u>means for assessment of competencies</u> and following up of staff development progression or self-development on a periodic basis. <i>ISSAI 150:34, 35-38; CBC HRM Guide: Chapter 8</i></p> <p>Score = 4: All the criteria above are in place. Score = 3: At least five of the criteria above are in place. Score = 2: At least three of the criteria above are in place. Score = 1: At least one of the criteria above is in place. Score = 0: None of the criteria above are in place.</p>	<p>ISSAI 150</p> <p>GUID 1950</p> <p>GUID 1951</p> <p>CBC HRM Guide 2022</p>

Dimension (ii) Learning and Professional Development for Financial, Performance and Compliance Audit	
SAI-23 Dimension & Minimum Criteria for Dimension Score	Key references
<p>For learning and professional development in financial, performance and compliance audit, the SAI should:</p> <ol style="list-style-type: none"> a) For each audit type, <u>assign responsibility</u> for professional development to a person or persons with sufficient and appropriate experience and authority in the SAI. <i>CBC HRM Guide: Chapter 8</i> b) Develop appropriately tailored <u>competency requirements</u> for different staff grades in financial, performance and compliance auditing. <i>GUID 1950:17-53; CBC HRM Guide: Chapter 4</i> c) Develop and implement a <u>plan for professional development</u> for financial, performance and compliance audit staff based on an analysis adequately addressing identified needs and competency requirements for different staff grades. <i>CBC HRM Guide: Chapters 4 and 8</i> d) Ensure the <u>pathways for learning and professional development</u> in financial, performance and compliance auditing contain appropriate elements of: <ol style="list-style-type: none"> I. <u>External</u> learning opportunities (such as a degree at a university, SAI academy or similar institution) II. <u>Internal</u> learning opportunities (such as specific training courses) III. <u>Practical experience</u> IV. <u>Targeted goalsetting</u>; self-reflection and assessment; and immediate, meaningful feedback per individual participant V. <u>Continuing</u> professional development. <p><i>(ISSAI 150:30 and 33)</i></p> <p>Score = 4: All the criteria above are in place. Score = 3: At least three of the criteria above are in place. Score = 2: At least two of the criteria above are in place. Score = 1: At least one of the criteria above is in place. Score = 0: None of the criteria above are in place.</p>	<p>ISSAI 150</p> <p>GUID 1950</p> <p>CBC HRM Guide 2022</p>

SAI-23 Dimension & Minimum Criteria for Dimension Score	Key references
Dimension (iii) Learning and Professional Development for jurisdictional functions	
<p>For learning and professional development relating to jurisdictional functions, the SAI should:</p> <ol style="list-style-type: none"> a) <u>Assign responsibility</u> for professional development to a person or persons with sufficient and appropriate experience and authority in the SAI. <i>CBC HRM Guide: Chapter 8</i> b) Develop appropriately tailored <u>competency requirements</u> for different staff grades in dealing with jurisdictional functions, i.e. investigators/rapporteurs, public prosecutors, and members of the jurisdictional collegial body (judges). <i>INTOSAI-P 50; GUID 1950: AM 17-53; CBC HRM Guide 2022 Chapter 4</i> c) Develop and implement a <u>plan for professional development</u> for staff dealing with jurisdictional functions based on an analysis adequately addressing identified needs and competency requirements for different staff grades. <i>CBC HRM Guide 2022, Chapters 4 and 8</i> d) The <u>pathways for professional development</u> and training in jurisdictional functions should contain appropriate elements of: <ol style="list-style-type: none"> I. <u>External</u> learning opportunities (such as a degree at a university, SAI academy or similar institution) II. <u>Internal</u> learning opportunities (such as specific training courses) III. <u>Practical experience</u> IV. <u>Targeted goalsetting</u>; self-reflection and assessment; and immediate, meaningful feedback per individual participant V. <u>Continuing professional development</u>. <i>(ISSAI 150:30 and 33)</i> <p>Score = 4: All of the criteria above are in place. Score = 3: At least three of the criteria above are in place. Score = 2: At least two of the criteria above are in place. Score = 1: At least one of the criteria above is in place. Score = 0: None of the criteria above are in place.</p>	<p>ISSAI 150</p> <p>GUID 1950</p> <p>CBC HRM Guide 2022</p>