

Work plan: Task Force INTOSAI Auditor Professionalisation, 2023-2025

INTOSAI supports SAIs in developing their capacity to maximize the value and benefit they bring to society by promoting the development of their professional capacities and capabilities. With an ambition to “leave no one behind,” Goal 2 informs INTOSAI decision-making on sustainable SAI capacity development in support of all INTOSAI members.

Goal 2 Strategic Objective	Workstream objective	Initiatives (timed)	Indicators	Risk assessment
<p>Promote, facilitate and implement INTOSAI-wide initiatives in support of SAI capacity development needs.</p> <p>Strategically partner, inside and outside INTOSAI, in support of DSAI professionalism, auditor professionalization, and SAIs’ ability to sustainably meet future challenges</p> <p>Share capacity development insights and practices and facilitate dialogue on capacity development challenges and opportunities.</p>	<p>1. 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 nominations for new members.</p>	<p>1.1 Redraft terms of reference (1st half 2023).</p> <p>1.2 Craft new workplan 2023-2025 (1st half 2023).</p> <p>1.3 Reconfirm membership list (1st half 2023).</p> <p>1.4 Prepare for first formal 2023 virtual TFIAP meeting (September 2023).</p>	<ul style="list-style-type: none"> • CBC approved ToR. • CBC approved work plan 2023-25. • Confirmed members’ list. • Completion of Sept 2023 TFIAP meeting. 	<ul style="list-style-type: none"> • Lack of interest in the implementation phase of TFIAP work. (Mitigate by approaching individual SAIs, explaining the work of TFIAP and encouraging participation.)
	<p>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.</p>	<p>2.1 Inputs to IDI team leading development of INTOSAI Global Survey 2023 (May 2023),</p> <p>2.2 Analysis report based on outcomes of Global Survey and update TFIAP workplan (within 3 months of availability of survey results).</p> <p>2.3 Virtual TFIAP event to share insights from Global Survey and discuss implications for INTOSAI and PAOs (2024).</p>	<ul style="list-style-type: none"> • Inputs to 2023 Global Survey ensures alignment between ISSAI 150 and GUIDS 1950/1951, and questions in global survey dealing with auditor professionalisation, competence development and human resource practices. • Completed, timely analysis of outcomes of Global Survey and related update of TFIAP workplans. 	<ul style="list-style-type: none"> • Late submission of inputs to 2023 survey. (Mitigate by proactive communication with IDI.)
	<p>3. Continuing to research enabling mechanisms required to facilitate and structure</p>	<p>3.1 Term of reference for research project on further enabling mechanisms for auditor</p>	<ul style="list-style-type: none"> • Completed research Terms of Reference. • Completed research report. 	<ul style="list-style-type: none"> • Lack of interest in research side of TFIAP. (Mitigate by approaching individual SAIs

	<p>professional development in INTOSAI (milestones have been adjusted, given that the 2023 GSR was only made available mid-2024).</p>	<p>professionalisation in INTOSAI (Late 2024), 3.2 Research report (early 2025). 3.3 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.</p>	<ul style="list-style-type: none"> Completed position paper. 	<p>and canvassing interested members.)</p>
<p>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.</p>	<p>Implementation advocacy dealing with implementation success and related enabling relationships, through –</p> <p>4.1.1 Ongoing engagement with TFIAP members, INTOSAI regions, SAls 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 (ongoing until 2025).</p> <p>4.1.2 TFIAP webinars showcasing a specific case study with related panel discussion (two in 2025).</p> <p>4.1.3 Create at least one community of practice portal (most probably to empower HRM executives).</p>	<ul style="list-style-type: none"> Published case study 2024, and 2025 Completed webinar 2024, 2025 Concept document for establishment of CoP at minimum 	<ul style="list-style-type: none"> Time and effort to write up case study may discourage contributors. (Mitigate through clear guidance and support.) Busy programmes of SAls and competing webinars/other events. (Mitigate by confirming interest and availability.) 	
	<p>Cementing the SAI-PAO relationship as an enabler of professionalisation sustainability –</p> <p>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</p>	<ul style="list-style-type: none"> Confirmed working relationships (IFAC and global PAO) (2023 and 2024). Published case study / webinar showcasing case studies (2024 and 2025) Finalised guide (2025) 	<ul style="list-style-type: none"> Inability to lobby support for initiative with IFAC or other global PAO. Inability to find partners for case studies / webinars to showcase this strategic partnering option. Inability to convene a drafting group to handle development of guideline 	

		<p>partnerships in auditor professionalisation (2023).</p> <p>4.2.2 Share case studies on partnering between SAIs and PAOs in the drive to professionalise SAI auditors (2024).</p> <p>4.2.3 Develop guidance (outside IFPP) on the working relationships between PAOs and SAIs.</p>		
		<p>Provide support to the related IDI programmes –</p> <p>4.3.1 Initiate contact with IDI to agree on nature and timing of support to SAI Young Leaders program, Professional Education for SAI Auditors (PESA) and TOGETHER</p>	<ul style="list-style-type: none"> • Participation in hosting first PESA CPD event (2024). • Participation in PESA accreditation efforts (2025). • Respond to any other request either directly or refer to another capacity to assist (ongoing). 	<ul style="list-style-type: none"> • Non-reaction from IDI partners. • Lack of resources to be able to respond.
		<p>Provide support to the IDI work on self-assessment –</p> <p>4.4.1 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),</p>	<ul style="list-style-type: none"> • Updated SAI PMF chapter section on HRM (2024). 	<ul style="list-style-type: none"> • Non-responsiveness from IDI. • Inability to obtain approval for amendments.
		<p>Supporting the IDI in the development of its “Centre for SAI Professionals” –</p> <p>4.5.1 Initial inputs during the development of the IDI strategic plan (early 2023) including participation in proposed 2023 IDI Professionalisation Symposium (2023).</p> <p>4.5.2 Come to an agreement with IDI on when and how TFIAP would provide inputs during</p>	<ul style="list-style-type: none"> • Participation in development of centre and launch event (2023). • Responses to request for participation and inputs (2024) (consider overlap with 4.3.1). 	<ul style="list-style-type: none"> • Lack of IDI action on establishment of centre. • Lack of response of community to establishment.

		establishment / implementation phase (2023 and 2024). 4.5.3 Action any specific commitments stemming from establishment / implementation plan (ongoing).		
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