

# Capacity Building Committee

## Work stream in support of auditor professionalization

In February 2014 the INTOSAI Finance and Administration Committee set up a task group on INTOSAI auditor certification (TGIAC) to explore the concept of auditor certification. The TGIAC was set up under the leadership of the Supreme Audit Institution (SAI) of South Africa as chair of the INTOSAI Capacity Building Committee (CBC).

The task group included the INTOSAI Chair, General Secretariat, Professional Standards Committee (PSC), Knowledge Sharing Committee (KSC), some INTOSAI Regional Organisations and the INTOSAI Development Initiative (IDI).

### Areas of responsibility

The task group investigated the concept, feasibility and options for INTOSAI undertaking a process for the certification of auditors and produced a white paper on the subject in September 2014. The white paper recommended that a 'global profession, local solution' approach would best suit INTOSAI. It also proposed that the work of the task group focuses on the broader concept of "competency-based professional development" rather than just certification.

The INTOSAI Governing Board subsequently asked for further research and benchmarking on the topic, and tasked the TGIAC with developing a competency framework that could be used in a pilot project to test the concept of auditor certification in the broader context of professional development at INTOSAI.

At XXII INCOSAI, the TGIAC will share its research on competency-based professional development with the INTOSAI community to make sure that all the required building blocks to further this journey are in place. This research will also deal with the INTOSAI CBC's ambition to craft standards and guidance on auditor competence, as part of the ISSAI framework, in years to come.

It will also present three sets of competency frameworks dealing with the competency requirements for financial audit, compliance audit and performance audit professionals in SAIs, including cross-cutting core competencies that are transversally applicable across the three areas of auditing.

### Products and support available

The task group has produced a position paper on The enabling mechanisms required to facilitate and structure professional development at SAI level and a Competency framework for public sector audit professionals at supreme audit institutions. Both documents are available on the CBC website. ([www.intosaicbc.org](http://www.intosaicbc.org))

### Future activities

THE TASK GROUP WILL

- In consultation with the PSC and the FIPP, give structure to and guide this process of developing professional pronouncements on public sector auditor competence, and
- Cooperate with relevant INTOSAI organs to forge appropriate relationships, based on confirmed criteria, with the broader international accounting and auditing community on work relating to education, training and capacity development.

With the support of INCOSAI, the task group will use the INTOSAI competency framework as a basis for further discussion and refinement of concepts related to professional development to the point where INTOSAI will see a set of professional pronouncements on auditor competence in the next three to six years, and where the development of specific professional development options based on this core competency framework, including auditor certification, can become a reality.