Professional Development in INTOSAI – a whitepaper

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CBC Value proposition

"*Exploring opportunities and encouraging initiatives for the certification and accreditation of auditors*"

– a long term perspective on capacity-building.

Challenges facing SAIs

EXTERNAL RESPONSIBILITIES

– Post 2015 development agenda

– ISSAI 12, benefitting the citizen

INTERNAL CHALLENGES

– Staff attraction and retention

– Appropriate skill levels for audits

– ROI on investment in skill development

The responsibility to make a difference to the lives of citizens
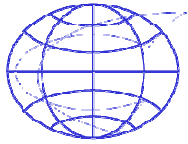
Speaking the same language

- Public sector auditing – ISSAI 100
- Components of a profession
- Broad process of professional development
- Certification / certification frameworks
- Accreditation
- Learning ladders
- SAI capacity development

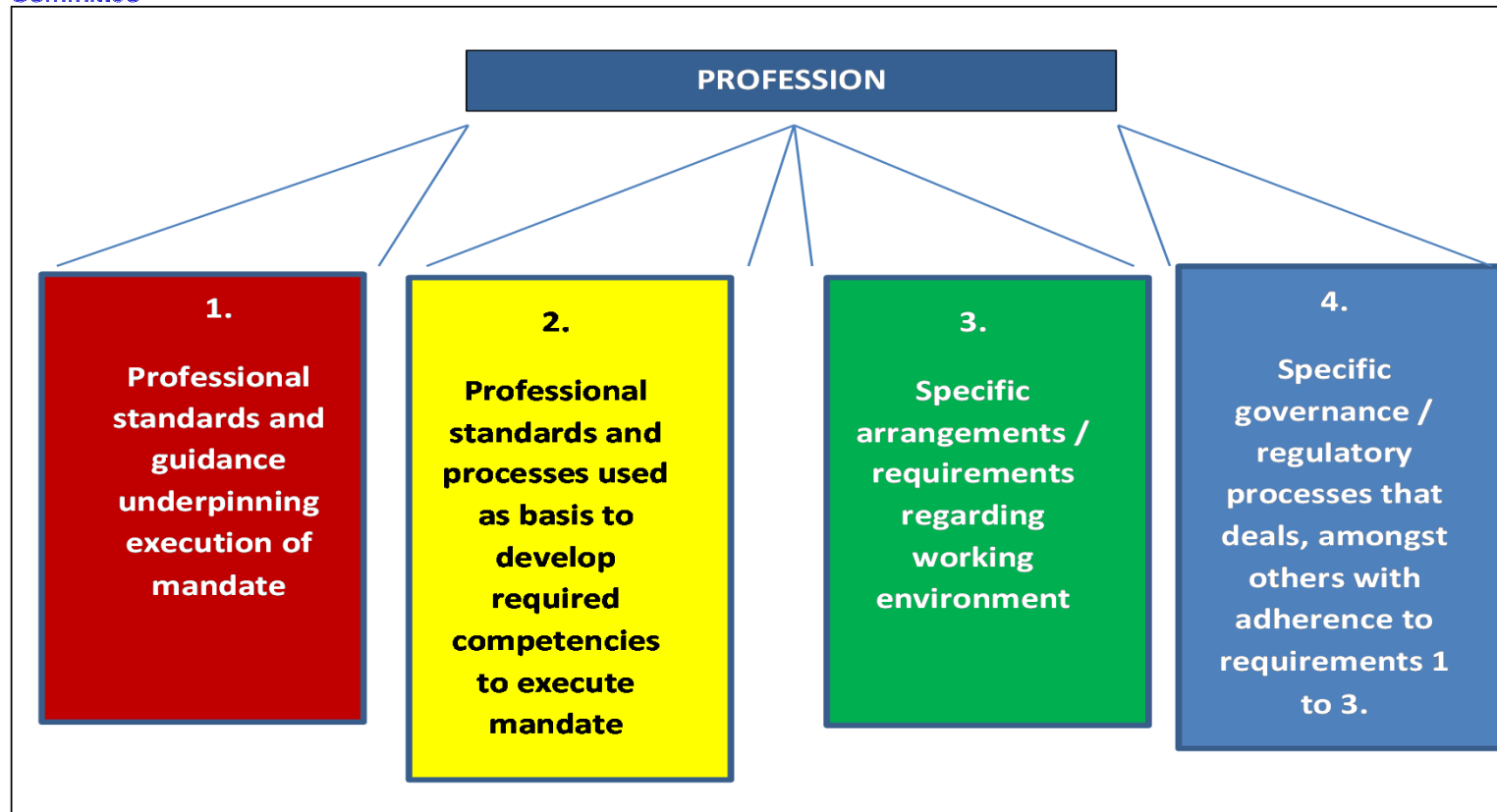# Speaking the same language

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A profession defined

PROFESSION

1.
Professional standards and guidance underpinning execution of mandate

2.
Professional standards and processes used as basis to develop required competencies to execute mandate

3.
Specific arrangements / requirements regarding working environment

4.
Specific governance / regulatory processes that deals, amongst others with adherence to requirements 1 to 3.

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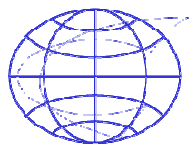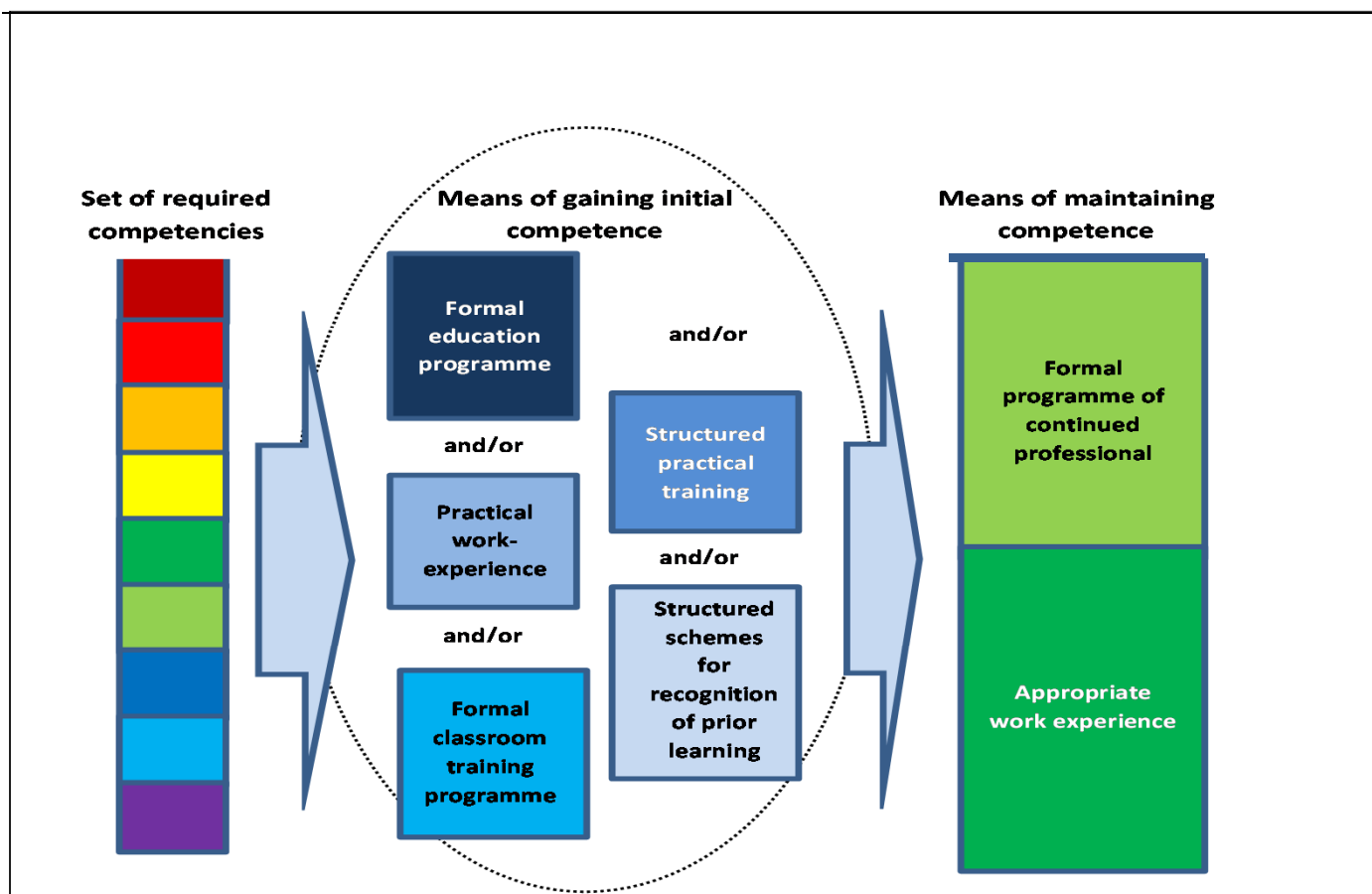- Accreditation
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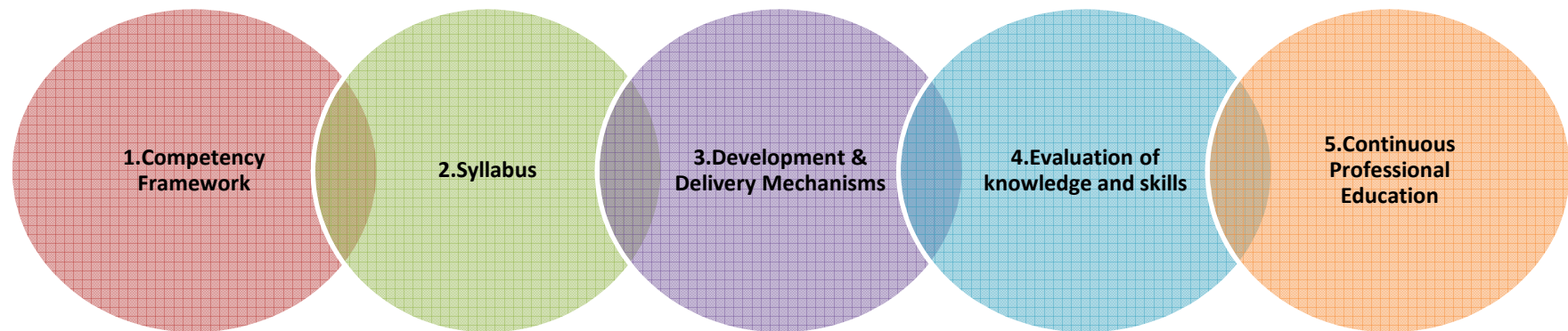- SAI capacity development

Professional development defined

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Certification defined

Certification is defined as a formal procedure by which an accredited or authorised person or agency assesses and verifies and attests in writing by issuing a certificate the attributes, characteristics, competencies, quality, qualification, or status of individuals or organisations, procedures or processes, or events or situations, in accordance with established requirements or standards.

1.Competency Framework

2.Syllabus

3.Development & Delivery Mechanisms

4.Evaluation of knowledge and skills

5.Continuous Professional Education

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Accreditation defined

<u>Accreditation</u> deals with the recognition or approval of certain organisations or structures, based on a set of very explicit quality criteria to deal with the processes of development delivery and/or certification of individual competencies or group of competencies gained to a point where it builds up to recognition at a program or portfolio level.

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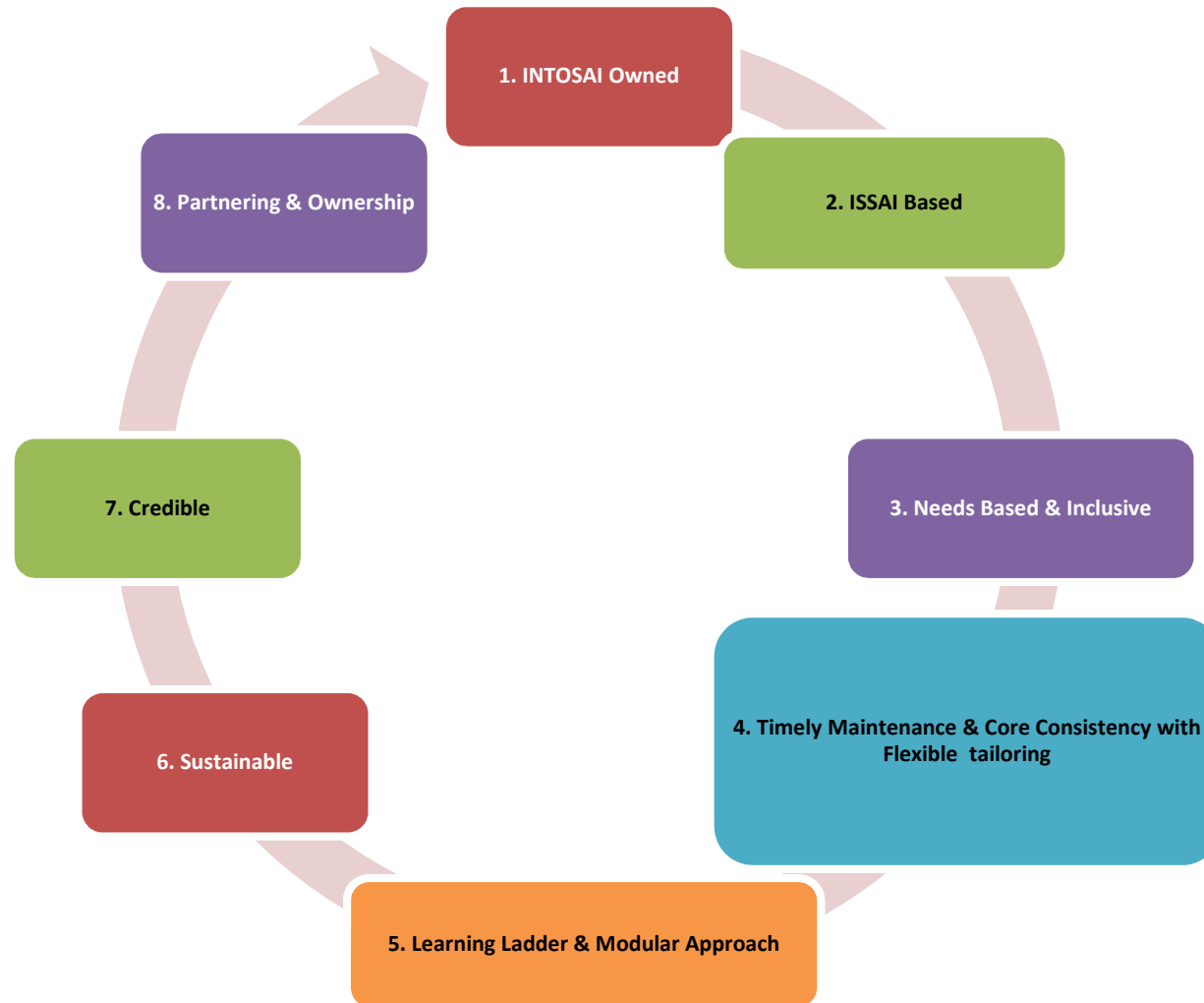- SAI capacity development

Why is this important for INTOSAI?

INTOSAI brand for public sector audit professional

Support for ISSAI implementation

Address unique public sector needs and challenges

Economies of scale

Demand in INTOSAI and lessons learnt from current practices
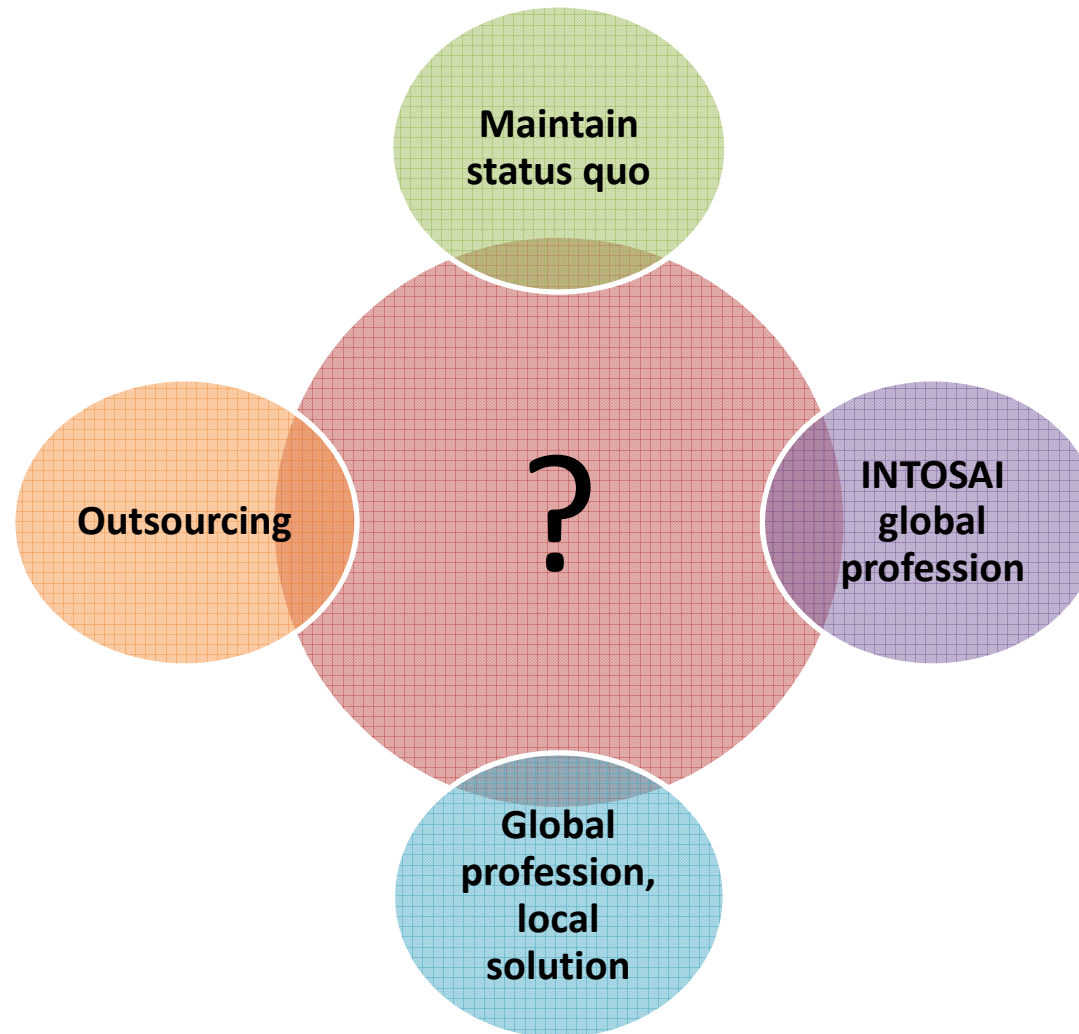
Why the whitepaper?

The purpose is to:

– *Establish a common understanding among stakeholders of key terms, requirements and processes related to professional development i.e. profession, public sector external audit professional, certification and accreditation in the INTOSAI context,*

– *Explore and evaluate different options for such development, and recommend a broad outline solution for professional development for further discussion and decision as a part of INTOSAI's strategic planning process.*

Key principles for professional development

1. INTOSAI Owned
2. ISSAI Based
3. Needs Based & Inclusive
4. Timely Maintenance & Core Consistency with Flexible tailoring
5. Learning Ladder & Modular Approach
6. Sustainable
7. Credible
8. Partnering & Ownership

Defining options

Critical questions

- Is it an option for INTOSAI to maintain status quo and not do anything about certification ?

- Can a global solution alone work across a wide variety of SAI across INTOSAI regions ? Will such a non flexible solution be acceptable to INTOSAI membership ?

- Can INTOSAI outsource its own certification process completely ?

- Would it be wise to adopt a solution without testing it first ?

Costing implications

- Clear investment phase, focus on sustainable solution

- Process bring value / structure / ROI to what is already being spent / future investment

- Value proposition to ultimate client / auditee may, over time, trigger revenue options

Where to now?

- Partnerships / collaboration
- Close co-operation with other goal chairs (joint professionalisation efforts)
- Further research and consultation
- Development of core competency framework
- Pilot program to test INTOSAI certification (*"global profession, local solution"*)
- Consolidate efforts for SAI evaluation (environment for development options)

For discussion

- The need for certification / professional development

- Expectations

- Concerns

- Suggestions

- Lessons learnt