

Conclusions drawn by FIPP as basis for the approval of

ISSAI 150 Auditor Competence, GUID 1950 Guidance on the development of competency frameworks for auditors, GUID 1951 Guidance on the development of pathways for professional development of auditors (endorsement versions)

Background

The project aimed to give effect to the expectations of the INTOSAI community regarding the development of professional pronouncements on auditor competence. The need was reflected in the INTOSAI strategic plan for the period 2017 to 2022. The strategic plan stated the need of *“development of standards and guidance for consideration by the common forum [now FIPP] related to auditor education, training and capacity development, and initiate processes and future structures for auditor professionalization based on the outcomes of the work of the Task Group on INTOSAI Auditor Certification.”*

The project was included in the Strategic Development Plan 2020 – 2022 as Component 3.

The objectives of the project were to

- a) clarify the global concept of public sector auditor competence
- b) establish requirements regarding the development of competent auditors at SAIs,
- c) provide guidance on detailed competence considerations for public sector audit professionals at SAIs
- d) provide guidance on the development of pathways for professional development of auditors in an SAI.

The project resulted in three new pronouncements:

- ISSAI 150 Auditor Competence. ISSAI 150 sets requirements on the SAI organization level for development of competent auditors at the SAIs. The requirements are supplemented with application guidance.
- GUID 1950 Guidance on the development of competency frameworks for auditors.
- GUID 1951 Guidance on the development of pathways for professional development of auditors.

Both these GUIDs supports the SAI in implementing the requirements in ISSAI 150.

The project also resulted in revision of ISSAI 100, where a new article was introduced. In connection with the appraisal of the three pronouncements, FIPP had identified a need for an update of ISSAI 100 to correspond to the new ISSAI 150 and to facilitate the inclusion of a new fundamental principle of auditor competency management in the IFPP. Hence a revision of ISSAI 100 was developed by FIPP in close collaboration with the PSC and the CBC

FIPP milestones

FIPP approved the project proposal in February 2021.

FIPP approved drafts for exposure in September 2021.

FIPP approved the endorsements versions in April 2022.

FIPP conclusions

The pronouncements are included both in the category of INTOSAI Guidance and Standards.

The resulting endorsement version was submitted by the CBC for approval by FIPP in April 2022. FIPP concludes that the comments provided in the exposure process are appropriately reflected in the endorsement version of the document. The document is approved by FIPP and can be forwarded to the INTOSAI Governing Board.