PROFESSIONAL EDUCATION FOR SAI AUDITORS – PILOT
Professional Auditor. Professional SAI.

INTOSAI IDI DEVELOPMENT INITIATIVE

WHY DO WE NEED PESA?

• Citizens need well functioning SAIs. Professional staff able to deliver high quality audits in the public interest.

• SAI Auditor recruited from University. He needs a comprehensive technical base for SAI audits.

• SAI Auditors who need to align their work to ISSAI requirements.

• New SAI Auditor recruited from the private sector. She needs to understand SAI context, professional judgement and auditing in the public interest.

HOW DO WE MEET THIS NEED?

The framework is based on an innovative concept of EAR (Education Assessment Reflection), while providing equal emphasis on education and assessment of competencies. PESA pilot will provide opportunities for "reflection" throughout the process.
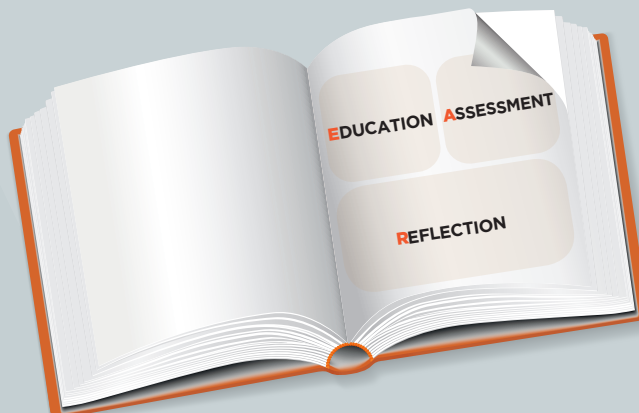
E EDUCATION

The PESA (pilot) provides for education in digital format with face to face and social learning options. Education will be based on a syllabus, which covers the INTOSAI competency framework for auditors. The education will focus on universal competencies that are applicable in the SAI community.

EDUCATION ASSESSMENT
REFLECTION

A ASSESSMENT

We will get assurance that the auditors demonstrate required competencies through a robust assessment process. The process will include computer-marked assessments and an initial professional development portfolio developed by participants based on the application of their education in SAI context.

R REFLECTION

The last and most important element of the EAR framework is – reflection. Ability to exercise professional judgement is the most critical competency demonstrated by a professional auditor. Both the education initiative and the assessments will provide opportunities for reflection to enable auditors to hone their ability to exercise professional judgement.

WHAT COMPETENCIES DOES A SAI AUDITOR NEED?

T-SHAPED SYLLABUS

CROSS-CUTTING COMPETENCIES FOR SAI AUDIT PROFESSIONALS

COMPLIANCE AUDIT COMPETENCIES FOR SAI AUDIT PROFESSIONALS	And / or	FINANCIAL AUDIT COMPETENCIES FOR SAI AUDIT PROFESSIONALS	And / or	PERFORMANCE AUDIT COMPETENCIES FOR SAI AUDIT PROFESSIONALS

A total of 70 hours
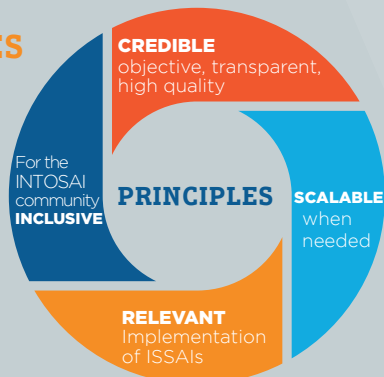Cross-cutting (20 hours) + audit stream (50 hours)

Based on the INTOSAI Competency framework for public sector audit professionals.

The horizontal bar of the T has been defined as cross-cutting competencies that are universally applicable and form the essence of any public sector audit professional in a SAI, e.g. acts in public interest.

The vertical bar of the T defines the specific audit-related competencies, e.g. competencies in compliance auditing.

HOW WILL PESA BE DELIVERED?

PRINCIPLES

CREDIBLE
objective, transparent, high quality

For the INTOSAI community **INCLUSIVE**

PRINCIPLES

SCALABLE
when needed

RELEVANT
Implementation of ISSAIs

STRATEGY

Global pilot delivered in English for 600 auditors

Partial Cost recovery, with provision for subsidy

Provision for governance and quality

Strategic partnerships

TIMELINES

Framework Needs assessment Syllabus & Evaluation Framework	Design and development of courseware and assessment materials	Delivery of education and evaluation of learning	Lessons Learned and Evaluation of first delivery	Possible second delivery of pilot	Decision on scaling up and regular delivery
2018	2019-20	2020-21	2021-22	2021-22	2022