ADVISORY NOTE
Managing auditor competence under government-controlled HR administration

CBC
INTOSAI CAPACITY BUILDING COMMITTEE

Context

Many Supreme Audit Institutions (SAIs) operate within centrally controlled public service systems where recruitment, remuneration, and even performance management processes are still governed by a Public Service Commission or similar authority. While structural autonomy may be limited, SAIs retain full responsibility for ensuring auditor competence, audit quality, and institutional credibility.

Objective of this note

To advise SAIs how to safeguard audit quality and strengthen institutional professionalism by actively influencing externally governed HR processes while reinforcing internal competency management systems.

Priority Actions for SAIs

Define and communicate competency requirements

- Develop, or adopt, an appropriate SAI-specific competency framework (key reference points: ISSAI 150 and GUID 1950).
- Clearly articulate the international professional requirements of the SAIs' auditors for easy understanding.
- Use the competency framework as the primary engagement instrument with central HR authorities - highlight adherence to international requirements (ISSAI 150).

Influence recruitment processes

- Formally provide the government authority with competency-based job profiles and suggest selection criteria.
- Request participation in interview panels and technical evaluation processes where possible.
- Advocate for competency-based assessment methods, including case studies, scenario exercises, and technical testing.
- Focus engagement on audit quality, credibility, and public interest.

Strengthen competencies after recruitment

- Establish structured onboarding and bridging programs to effectively address competency gaps.
- Institutionalise dedicated professional development pathways (see GUID 1951)
- Use blended learning with hands-on practice, coaching, mentoring, and formal training.

Align performance management with competence management

- Map competency frameworks to performance expectations and appraisal criteria.
- Supplement generic public service appraisal systems with technical quality reviews, competency assessments, and peer-based evaluations.
- Equip supervisors to provide developmental feedback focused on professional growth.

Build Strategic Institutional Relationships

- Maintain continuous engagement with central HR authorities to sustain SAI influence over externally governed processes.
- Position the SAI as a specialised professional institution with unique competency needs to be able to produce reports of value to government, parliament, and citizens. (VERY important)
- Offer constructive solutions such as targeted recruitment channels (for example targeting accounting and commerce faculties at universities) when the SAI and the central HR authority can jointly promote the SAI.

Use INTOSAI Standards as Anchors

- Shift the focus from SAI preference to highlighting the professional obligations of the SAI, using internationally recognized professional standards—such as ISSAI 150 and GUID 1950—to justify the importance of competency requirements during SAI recruitment processes.

Key strategic insight for SAIs operating under central HR control

Supreme Audit Institutions that operate within government-run HR frameworks should treat competence management as an area for collaborative governance rather than seeing it as an abandoned responsibility.

Important to remember:
- **Influence becomes crucial when autonomy is restricted**

- **Your SAI can succeed by**:
  - ⊘ Defining competencies clearly in terms of an adopted competency framework
  - ⊘ Reaching out to other SAIs that have already adopted a competency framework
  - ⊘ Continuously engaging with central HR and recruitment authorities
  - ⊘ Investing in internal competency development mechanisms

Bottom Line for Leadership
Even within constrained environments, SAIs can decisively shape auditor competence through professional clarity, structured influence, and strong internal competency management systems.