## **Domain E: Human Resources, Learning and Professional Development**

The Lima Declaration (INTOSAI-P 1) recognizes that an effective SAI is dependent on its ability to recruit, retain, and effectively deploy highly skilled, hard-working and motivated staff. It is the responsibility of the SAI’s management to ensure that an SAI has the right staff at the right time and that it can deploy them effectively.

The HRM model below shows that there are various human resource management sub-functions that support one another to help the SAI to have the right number of competent and high performing staff (CBC HRM Guide 2022, Chapter 1). The assessment of domain E indicators will be mirrored through this model which espouses modern HRM practices.

A diagram of a diagram

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*Source: CBC HRM Guide 2022*

According to ISSAI 150, “to attract, develop and maintain the competence of SAI staff, it is necessary to invest in the following appropriate and sound human resource management practices and processes: competence-based human resource strategy; human resource planning; attraction and recruitment; performance management; learning and development; reward and recognition; retention, replacement and succession, and/or others; to the extent that the SAI has control over these practices. Where the SAI does not have control over such processes, it will benefit the SAI to proactively communicate its needs to the entity undertaking such processes on its behalf and to influence the processes to fit its needs” (ISSAI 150:AM24-25).

Although ISSAI 150 is designed to address the competencies of auditors, the SAI’s competence framework should be expanded to cater for all positions in the SAI (GUID 1950:AM40). The competencies of support staff play a critical role in supporting the audit function and should be considered in the SAI’s competency framework.

ISSAI 140 identifies the contribution of human resource management to helping deliver high quality audit work. The ISSAI 140 quality objectives associated with SAI resources require the SAI to recruit, train, and retain SAI staff who have the competence and capabilities to perform engagements of a consistently high quality (ISSAI 140:AM42a). ISSAI 100 states, for all audits, “the need torecruit personnel with suitable qualifications, offer staff development and training [and that] auditors should maintain their professional competence through ongoing professional development.”(ISSAI 100:39).

To ensure that staff remain adequately skilled, while developing professionally and being up–to-date on standards and audit methods, the SAI needs to approach professional development in a strategic manner. Domain E looks at the SAI’s performance in managing and developing its human resources.

Many SAIs rely on the Public Service Commission (PSC) or a similar body to recruit staff, manage the payroll, organise training and so forth. However, with greater independence and professionalisation, many SAIs are establishing HRM functions to support line managers to play a proper strategic role in helping SAIs identify and meet their long-term strategic human resource needs. As SAIs strive for more independence, a key objective should be to further increase their control over all the key dimensions of HRM. In the interim, although SAIs may not have full control, they can use the competency requirements and practices set out in GUID 1950 to better engage (or negotiate) with the PSC (CBC HRM Guide, Chapter 1).

**Link with Indicators in Domain A (Independence and Legal Framework)**

Where the Executive is closely involved in the SAI’s human resource management, assessors should be careful to ensure that Domain E measures the performance of factors that are within the control of the SAI. Indicator dimensions and criteria which relate to policies and processes determined outside the SAI should be considered not applicable, and the No Score methodology should be applied (see section 3.2.4). Any lack of independence regarding human resource management should be noted in the narrative performance report. An assessment of the human resource management system which is performed outside the SAI may also be included in the narrative performance report, but should not be reflected in the indicator scores. Such involvement of the Executive in human resource management will be reflected through lower scores on SAI-1 dimension (iii) Organisational Independence / Autonomy.

Where decisions on recruitment, remuneration and promotion are taken by the Executive, the SAI should ensure that suitable systems are in place to protect the independence of the SAI’s staff in its conduct of audit. These factors should be taken into account by the assessor and mentioned in the narrative performance report. The assessor should consider whether suitable systems are in place to protect the independence of the SAI.

In SAIs with jurisdictional functions, there are usually two kinds of staff: control personnel including magistrates, and administrative or support personnel. Control personnel (Magistrates or Judges, Rapporteurs, Auditors and Assistants) and Court Registrars are civil servants whose recruitment, remuneration and promotion all depend on laws, regulations and practices governing the civil service. Magistrates (or Judges) should be granted independence in their work by national law. This means that the legal framework should provide for the judges’ irremovability from their appointed positions. Criteria for promotion may not always be clearly defined.

Sources of good practice for this domain are ISSAI 150, ISSAI 140, GUID 1950, GUID 1951, CBC HRM Guide 2022, AFROSAI-E HRM Guide and the PASAI HR Guide 2024.

**Performance Indicators:**

SAI-22: Human Resource Management

SAI-23: Learning and Professional Development

### SAI-22: Human Resource Management

This indicator assesses elements of the SAI’s human resource management. The CBC HRM Guide 2022 defines human resource management (HRM) as a function that encompasses all people related approaches that will support the SAI’s strategic objectives and operational systems to maximise its performance (CBC HRM Guide 2022, Chapter 2). According to ISSAI 150, a SAI should have a strategy for how it operationalises its auditing mandate. An important part of the strategy is to ensure that the SAI has adequate human resources and competent staff (ISSAI 150:AM16).

In some countries SAI staff are part of the public sector pool of employees and are therefore not recruited directly by the SAI. While there may be advantages to this solution, it may also affect its independence. This should then be reflected in SAI-1.

Suggested assessment approach

In evaluating an SAI’s human resource management, assessors should establish which functions are under the control of the SAI itself. Indicator dimensions and criteria which relate to functions and processes determined outside the SAI should be considered not applicable, and the no score methodology should be applied (see section 3.2.4). However, human resource management functions and processes should still be explained in the narrative description of the indicator. The SAI should nevertheless communicate its needs to the entity undertaking such processes on its behalf and try to influence the processes to fit its needs (ISSAI 150:AM24-25). Using professional judgement, depending on the level of the SAI’s influence, some functions and processes may still be assessed although they are determined outside the SAI.

Dimensions to be assessed:

1. Competence-based Human Resources Strategy
2. Human Resources Function
3. Human Resources Recruitment
4. Performance Management, Remuneration and Employee Wellness

**(i) Competence-based Human Resources Strategy[[1]](#footnote-2):** A human resources strategy aligns human resources with the intended direction of an organization. The strategy is underpinned by values, culture, principles etc. It may be a stand-alone document or integrated into other documents such as the SAI’s strategic plan. Overall, the strategy should be comprehensive and aligned with the SAI strategic plan, developed and executed in close cooperation with management and aim at ensuring adequate human resources to fulfill the SAI mandate.

**(ii) Human Resources Function\*:** Human resource management staff should be capacitated by means of having appropriate skills, experience and resources to support the SAI Strategy. The human resource function is responsible for developing and maintaining the HR strategy, developing and maintaining the competency framework, supporting management on human resource matters and maintaining HR processes required to operationalise the HR strategy, among other functions.

**(iii) Human Resources Recruitment:** An SAI should have transparent recruitment processes, which should be driven by assessments of its needs.

**(iv) Performance Management, Remuneration and Employee Wellness:** In order to keep staff motivated and deliver high quality audits, an SAI needs to evaluate individual performance and use this as a basis for promotion and remuneration decisions. Equally, the SAI should consider occupational wellness and safety issues in compliance with national regulations. The SAI needs to create and maintain a safe work environment where staff are free to voice their concerns.

| **SAI-22** Dimension & Minimum Criteria for Dimension Score | Key references |
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| Dimension (i) Competence-based Human Resource Strategy | |
| For effective management of human resources:   1. The SAI has developed and documented a comprehensive Human Resource Strategy. *CBC HRM Guide 2022:* *Chapter 1 and 2; PASAI HR Guide: Chapter 2.*   The human resource strategy:   1. Is aligned with the SAI strategic plan. *CBC HRM Guide 2022: Chapter 2; PASAI HR Guide: Chapter 2* 2. Is underpinned by a documented competency framework, dealing with audit professionals as well as corporate support staff. *GUID 1950: pg 17-39; AFROSAI-E HRM Guide: Step 1 pg 30; CBC HRM Guide 2022: Chapter 4; PASAI HR Guide: Chapter 4* 3. Aims to ensure adequate human resources to fulfil SAI mandate. *ISSAI 150 Requirement 1:16; AFROSAI-E HRM Guide: HR Planning, p. 28* 4. Is reviewed and regularly updated in line with the review of the SAI strategy. *PASAI HR Guide: Chapter 2* 5. Is developed and executed in close cooperation with management. *CBC HRM Guide 2022: Chapter 2 Step 5* 6. Is supported by an operational plan containing performance indicators and that is implemented, reviewed and updated annually. *CBC HRM Guide 2022: Chapter 2;* *PASAI HR Guide: Chapter 2.* 7. Includes/integrates gender, diversity, and inclusion. *CBC HRM Guide 2022: Chapter 7; PASAI HR Guide, Chapter 9*   **Score = 4:** All of the criteria above are in place.  **Score = 3:** At least seven of the criteria above are in place.+  **Score = 2:** At least four of the criteria above are in place.  **Score = 1:** At least three of the criteria above is in place.  **Score = 0:** Less than three of the criteria above are in place. | ISSAI 150  CBC HRM Guide 2022  PASAI HR Guide 2024  AFROSAI-E HRM Guide |
| Dimension (ii) Human Resource Function | |
| 1. The SAI should have a dedicated human resource management function. *CBC HRM Guide 2022: Chapter 3; PASAI HR Guide: Chapter 1* 2. The human resource function should be capacitated by means of having appropriate skills, experience, and resources to support the SAI strategy*. ISSAI 140:42;* *CBC HRM Guide 2022: Chapter 3*   The human resource function has the mandate and responsibility for:   1. Developing and maintaining a competence-based human resources strategy, policies and an operational plan. *CBC HRM Guide 2022:* *Chapter 1 and 2; PASAI HR Guide: Chapter 2 and 3.* 2. Developing and maintaining a competency framework for all staff. *ISSAI 150 Requirement 1:15-23; GUID 1950:AM17-39; CBC HRM Guide Chapter 4; PASAI HR Guide, Chapter 4* 3. Providing management with support regarding human resource matters, including advising on legislation and regulations about human resource matters. *CBC HRM Guide 2022, Chapter 2 and 3; PASAI HR Guide: Chapter 2* 4. Maintaining and reviewing HR processes relevant to operationalising the SAI's HR strategy. *ISSAI 150:25, CBC HRM Guide 2022: Chapter 2. PASAI HR Guide: Chapter 2 and 3*   **Score = 4:** All of the criteria above are in place.  **Score = 3:** At least five of the criteria above are in place.  **Score = 2:** At least three of the criteria above are in place.  **Score = 1:** At least one of the criteria above are in place.  **Score = 0:** None of the criteria above are in place. | ISSAI 150  GUID 1950  CBC HRM Guide 2022  PASAI HR Guide 2024 |
| Dimension (iii) Human Resources Recruitment | |
| To effectively manage the attraction, recruitment, selection and induction of staff:   1. Advertisements are widely circulated to enable reaching a large and diverse pool of qualified candidates. *CBC HRM Guide 2022: Chapter 5;* *PASAI HR Guide: Chapter 5;* *AFROSAI-E HRM Guide: pg 36* 2. An employer value proposition section is included in the advertisement to promote working in the SAI desirable. *PASAI HR Guide: Chapter 5* 3. Recruitment is based on the SAIs competency framework and/or job profiles, and an analysis of organisational needs. *GUID 1950:AM17-39; AFROSAI-E HRM Guide: pg 30, step 1;* *CBC HRM Guide 2022: Chapter 4; PASAI HR Guide: Chapter 4* 4. The job advertisement contains the job description and competencies required, information on the selection process, and other information in compliance with national regulations. *CBC HRM Guide 2022: Chapter 5; PASAI HR Guide: Chapter 5; AFROSAI-E HRM Guide: pg 36* 5. Recruitment is managed through a structured, transparent and documented process. *CBC HRM Guide 2022: Chapter 5; PASAI HR Guide: Chapter 5; AFROSAI-E HRM Guide: pg 36* 6. Procedures are in place for recruitment that adhere to diversity requirements, and constitutional and legal guidelines *CBC HRM Guide 2022: Chapters 5 and 7; PASAI HR Guide: Chapters 5 and 9* 7. Evaluation/selection of candidates are transparent and evidence-based and aligned with the requirements outlined in the circulated job profiles. *AFROSAI-E HRM Guide: pg 36* 8. The induction program provides a comprehensive onboarding process that familiarises new employees with the institutional culture, policies, procedures, and work environment. *CBC HRM Guide 2022: Chapter 5; AFROSAI-E HRM Guide: pg 36; PASAI HR Guide: Chapter 5*     **Score = 4:** All of the criteria above are in place.  **Score = 3:** At least six of the criteria above are in place.  **Score = 2:** At least four of the criteria above are in place.  **Score = 1:** At least two of the criteria above are in place.  **Score = 0:** Less than two of the criteria above are in place. | GUID 1950  CBC HRM Guide 2022  PASAI HR Guide 2024  AFROSAI-E HRM Guide |
| Dimension (iv) Performance Management, Remuneration and Employee Wellness | |
| To manage performance of staff:   1. The SAI has established a performance management process that includes a description of how performance contributes to the overall goals of the SAI, monitoring and assessing progress, and providing employees with continuous feedback and support on individual performance. *CBC HRM Guide 2022: Chapter 6; PASAI HR Guide: Chapter 6; AFROSAI-E HRM Guide: pg 45* 2. Individual performance agreements are documented with clear expectations and understanding about the role of the employee, as well as agreements on annual deliverables to the desired quality level. *CBC HRM Guide 2022: Chapter 6; PASAI HR Guide: Chapter 6; AFROSAI-E HRM Guide: pg 45* 3. A process for managing poor performance is established with the aim to improve, based on constructive continuous feedback, proof of support, and an agreed corrective action plan. *PASAI HR Guide: Chapter 6* 4. Where relevant to and under the control of the SAI, a process for promotion is established and includes an assessment of performance and potential to perform at a higher level. *AFROSAI-E HRM Guide: pg 60* 5. The SAI has mechanisms in place to allow departing employees a safe and confidential environment to provide feedback about their experiences and, where relevant, corrective action is taken *AFROSAI-E HRM Guide: pg 100*. 6. Where under the control of the SAI, procedures are in place to link remuneration to staff performance. *AFROSAI-E HRM Guide: pg 60* 7. The SAI has policies/processes in place for developing and maintaining occupational wellness and safety issues in compliance with national regulations. *CBC HRM Guide 2022: Chapter 9; PASAI HR Guide: Chapter 8; AFROSAI-E HRM Guide: pg 45* 8. The SAI has an employee wellness plan that is relevant and appropriate to its circumstances, and aims to enhance the employer value proposition. *CBC HRM Guide 2022: Chapter 9; PASAI HR Guide: Chapter 8; AFROSAI-E HRM Guide: Chapter 8*   **Score = 4:** All of the criteria above are in place.  **Score = 3:** At least six of the criteria above are in place.  **Score = 2:** At least four of the criteria above are in place.  **Score = 1:** At least two of the criteria above are in place.  **Score = 0:** Less than two of the criteria above are in place. | CBC HRM Guide 2022  PASAI HR Guide 2024  AFROSAI-E HRM Guide |

**SAI-23: Learning and Professional Development**

According to ISSAI 140, the quality objectives associated with SAI resources include a requirement for SAI staff to develop and maintain appropriate competencies needed for performing their roles (ISSAI 140, pg 14). Given that SAIs are highly knowledge-based, the learning aspect of human capital development has become a critical success factor in the delivery of the SAI mandate. Learning and professional development therefore play a crucial role in ensuring SAI staff are equipped with the right competencies to perform their assigned tasks and meet current and future needs (CBC HRM Guide 2022, Chapter 8). In the modern era labour market, qualified and experienced talents are hard to attract and recruit which makes internal learning and professional development even more important in ensuring quality audit and support staff. This is relevant for almost all SAIs due to the challenge of brain drain or competition from private companies and other organisations that offer better terms and conditions of service.

ISSAI 150 requires the SAI to establish dedicated pathways for professional development of auditors, specifically tailored to its mandate, regulatory framework, organisation structure and needs” (ISSAI 150, organisational requirement 3). ISSAI 150 provides further guidance on the approaches to embarking on professional development, “In applying its mind to the development of pathways for professional development, a SAI should consider distinguishing between processes of:

1. Initial professional development (developing a baseline of competence to be able to manage an audit in line with the auditing standards that the SAI has adopted or linked to a specific position in the SAI); and
2. Continuing professional development (maintaining and keeping competencies relevant, as well as ensuring future readiness” (ISSAI 150 pg 12).

Note that although point (a) above refers to professional development for the audit function, the SAI should also consider professional development of the non-audit staff (GUID 1950, Section C – Other Considerations).

INTOSAI-P 12 states that SAIs should promote continuing professional development that contributes to individual, team and organisational excellence. SAIs should have a Learning and Professional Development (L&PD) strategy, including training, that is based on the minimum levels of qualifications, experience, and competence required to carry out the SAI’s work (INTOSAI-P 12: Principle 12). It is important to note that the SAI’s L&PD strategy does not always have to be a comprehensive document. A brief but sufficiently detailed outline of the SAI’s long-term plan for L&PD is sufficient for some SAI contexts e.g small SAIs. People development is a strategic tool for a SAI’s continuing growth, productivity and ability to retain valuable and capable employees. Moreover, the ability of the workforce to learn new skills, model new behaviours and adapt continuously is key to sustaining success and growth (CBC HRM Guide 2022, Chapter 8).

Learning and professional development should be conducted in a planned and systematic way aimed at improving job performance, achieving strategic goals and objectives, and delivering value to stakeholders. The actions or activities to implement the L&PD strategy should be outlined in the SAI’s overall plan for learning and professional development. . The overall plan should be implemented and aim at enhancing, or at the minimum maintaining the staff capacities and competencies in terms of desired skills, knowledge, and attitudes (CBC HRM Guide 2022, Chapter 8).

The SAI should monitor and evaluate the results of learning and professional development (CBC HRM Guide 2022, Chapter 8). ISSAI 150 requires the SAI to develop and implement means for assessing competencies and following up on auditor development progression or self-development periodically (ISSAI 150, organisational requirement 4).

This indicator assesses how the SAI as an organization can promote and ensure learning and professional development to improve and maintain the competency of its staff.

Dimensions to be assessed:

1. Plans and Processes for Competency-based Learning and Professional Development
2. Learning and Professional Development for Financial, Performance, and Compliance Audit[[2]](#footnote-3)
3. Learning and Professional Development for SAIs with Jurisdictional Responsibilities
4. Plans and Processes for Competency-based Learning and Professional Development**:** The SAI should establish a learning and professional development (L&PD) strategy to ensure its staff have the competency and skills to perform their roles and enable the SAI to achieve its objectives. It is important that the L&PD strategy is aligned to the SAI’s organisational strategy, HR strategy mandate, regulatory framework, organisation structure and needs. To operationalise the L&PD strategy, the SAI should develop and implement an overall operational plan based on a learning needs analysis. Additionally, the SAI should demonstrate that it has identified relevant dedicated pathways for professional development of all staff.

The SAI should determine and document the relevant competencies required to fulfill its mandate and procedures for selecting staff to participate in L&PD interventions. The SAI should further establish a mechanism to monitor and evaluate the results of L&PD.

1. **Learning and Professional Development for Financial, Performance and Compliance Audit:** The SAI should establish and implement learning and professional development plans for each of its professions or cadres and monitor and evaluate the results. This dimension sets out criteria for learning and professional development for the three audit disciplines, financial , performance and compliance audit.

To allocate a score of ‘met’ to a criterion, the feature being assessed should be fulfilled in all three audit types. If the criterion requirement is not fulfilled in one or two audit types, the criterion should be allocated a score of ‘not met’. However, the dimension narrative should acknowledge the audit type where the criterion requirement is in place.

1. **Learning and Professional Development for SAIs with Jurisdictional Responsibilities** - SAIs with jurisdictional responsibilities should establish and implement learning and professional development plans for each of its professions or cadres and monitor and evaluate the results. The learning and professional development for SAIs with jurisdictional responsibilities is aligned to the functions essential to the implementation of jurisdictional competencies (i.e. Investigators/rapporteurs, public prosecutor and judges or members of the jurisdictional collegial body ). This dimension sets out criteria for learning and professional development for jurisdictional activities

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| **SAI-23** Dimension & Minimum Criteria for Dimension Score | Key references | |
| Dimension (i) Plans and Processes for competency-based Learning and Professional Development | | |
| When establishing plans and procedures for learning and professional development –  (a) The SAI has developed a professional development and learning strategy, including identifying relevant dedicated pathways for professional development of all auditors and other staff. *ISSAI 150, Requirement 1.AM16. GUID 1950, section* *5(c); CBC HRM Guide 2022, Chapter 8*  (b) This strategy is tailored to the SAI’s institutional and HR strategy, mandate, regulatory framework, organisation structure and needs, and is linked to the goals/objectives stated in the operational plan of the SAI*: ISSAI 150, Requirement 3:AM27; GUID 1951:AM16-20; CBC HRM Guide 2022, Chapter 8*  (c) The SAI has determined and documented a competence framework (or an alternative such as competency profiles and/or job profiles) defining relevant competencies required for all auditors to fulfill the SAI mandate, as well as competencies for corporate support functions*: ISSAI 150, Requirement 1:AM 21; CBC HRM Guide 2022, Chapter 4*  (d) The SAI has developed and implemented an overall plan to coordinate and integrate learning and professional development in the SAI: *CBC HRM Guide 2022, Chapter 4 and 8;*  (e) The SAI has established dedicated pathways for the identified professional development needs of staff based on the competencies needed*: ISSAI 150: Requirement 1:AM15 and Requirement 3:AM 27: GUID 1951: AM13-43; CBC HRM Guide 2022, Chapter 8*  (f) All members of staff should have a competency-based individual development plan that is based on an annual appraisal, that addresses deviations in expected competencies *[ISSAI 150, Requirement 4.AM37]* and the implementation of the plan is monitored at least annually: *ISSAI 150, Requirement 3.AM33; CBC HRM Guide 2022 Chapter 8*.  (g) The SAI has developed and implemented the means for assessment of competencies and following up of staff development progression or self-development on a periodic basis: *ISSAI 150, Requirement 4.AM34-38*; *CBC HRM Guide 2022, Chapter 8*  **Score = 4:** All of the criteria above are in place.  **Score = 3:** At least five of the criteria above are in place.  **Score = 2:** At least three of the criteria above are in place.  **Score = 1:** At least one of the criteria above are in place.  **Score = 0:** None of the criteria above are in place. | ISSAI 150  GUID 1950  GUID 1951  CBC HRM Guide 2022 | |
| Dimension (ii)Learning andProfessional Development for Financial, Performance and Compliance Audit |  |
| **SAI-23** Dimension & Minimum Criteria for Dimension Score | Key references |
| For learning and professional development in financial, performance and compliance audit, the SAI should:  a) For each audit type, assign responsibility for professional development to a person or persons with sufficient and appropriate experience and authority in the SAI: *CBC HRM Guide 2022, Chapter 8;* PASAI HR Guide, Chapter 1 and 4  b) Develop appropriately tailored competency requirements for different staff grades in financial, performance and compliance auditing. *GUID 1950: AM 17-53; CBC HRM Guide 2022 Chapter 4;* PASAI HR Guide, Chapter 1 and 4  c) Develop and implement a plan for professional development for financial, performance and compliance audit staff based on an analysis adequately addressing identified needs and competency requirements for different staff grades. *CBC HRM Guide 2022, Chapter 4 and 8;* PASAI HR Guide, Chapter 1 and 4  d) The pathways for learning and professional development in financial, performance and compliance auditing should contain appropriate elements of: (derived from ISSAI 150:AM30 and AM33)  I. External learning opportunities (such as a degree at a university, SAI academy or similar institution);  II. Internal learning opportunities (such as specific training courses); ISSAI 150 pg. 13  III. Practical experience;  IV. Targeted goalsetting; self-reflection and assessment; and immediate, meaningful feedback per individual participant.  V. Continuing professional development  **Score = 4:** All of the criteria above are in place.  **Score = 3:** At least three of the criteria above are in place.  **Score = 2:** At least two of the criteria above are in place.  **Score = 1:** At least one of the criteria above is in place.  **Score = 0:** None of the criteria above are in place. | ISSAI 150  GUID 1950  CBC HRM Guide 2022  PASAI HR Guide  2024 |

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| **SAI-23** Dimension & Minimum Criteria for Dimension Score | Key references |
| Dimension (iii) Learning and Professional Development for jurisdictional functions | |
| For learning and professional development relating to jurisdictional functions, the SAI should:  a) Assign responsibility for professional development to a person or persons with sufficient and appropriate experience and authority in the SAI: *CBC HRM Guide 2022, Chapter 8;* PASAI HR Guide, Chapter 1 and 4  b) Develop appropriately tailored competency requirements for different staff grades in dealing with jurisdictional functions, i.e. investigators/rapporteurs, public prosecutors, and members of the jurisdictional collegial body (judges). *GUID 1950: AM 17-53; CBC HRM Guide 2022 Chapter 4;* PASAI HR Guide, Chapter 1 and 4  c) Develop and implement a plan for professional development for staff dealing with jurisdictional functions based on an analysis adequately addressing identified needs and competency requirements for different staff grades. *CBC HRM Guide 2022, Chapter 4 and 8;* PASAI HR Guide, Chapter 1 and 4  d) The pathways for professional development and training in jurisdictional functions should contain appropriate elements of: (derived from ISSAI 150:AM30 and AM33)  I. External learning opportunities (such as a degree at a university, SAI academy or similar institution);  II. Internal learning opportunities (such as specific training courses  III. Practical experience;  IV. Targeted goalsetting; self-reflection and assessment; and immediate, meaningful feedback per individual participant.  V. Continuing professional development  **Score = 4:** All of the criteria above are in place.  **Score = 3:** At least three of the criteria above are in place. **Score = 2:** At least two of the criteria above are in place. **Score = 1:** At least one of the criteria above is in place.  **Score = 0:** None of the criteria above are in place. | ISSAI 150  GUID 1950  CBC HRM Guide 2022  PASAI HR Guide 2024 |

1. SAI 22 dimensions (i) and (ii) in the old version of domain E have been transposed in this enhanced version of HR indicators. HR strategy, which is dimension (ii) in the old version is now dimension (i) in this enhanced version. HR function, which is dimension (i) in the old version is now dimension (ii) in this enhanced version of HR indicators. Assessors should take note of this when comparing assessment results in a repeat assessment. [↑](#footnote-ref-2)
2. In the old version of domain E indicators, L&PD for financial, performance and compliance audit are presented as separate dimensions (ii), (iii) and (iv) respectively. In this enhanced version of HR indicators, the three audit types financial, performance and compliance audit have been combined into a single dimension – dimension (ii). L&PD for SAIs with jurisdictional responsibilities has been introduced as a new dimension (iii) in this enhanced SAI 23. [↑](#footnote-ref-3)