

- 36) In assessing competence, it is important to:
- Confirm the auditor's successful development of competence based on specific pre-determined assessment criteria; and
 - Provide the SAI with reliable information about the successful development interventions undertaken and the impact of these interventions on the work of the SAI.
- 37) To address any deviations from the expected competency, the SAI may consider agreeing a clear remedial plan with the relevant auditor to ensure that the competency gap is addressed in a focused and transparent manner.
- 38) To apply the concept of assessment to the SAI as an organisation, its practices for competence development may also be independently assessed at regular intervals.

ENDORSMENT VERSION