



PROFESSIONAL EDUCATION FOR SAI AUDITORS (PESA)

Professional Auditor, Professional SAI.

Welcome

IDI successfully concluded the PESA pilot in 2022. Responding to positive feedback and an expressed need within the SAI Community we are offering PESA as a regular initiative extending the opportunity for professional education and certification in the SAI Community.



PESA envisions a critical mass of professional SAI auditors contributing to professional SAIs.



What is PESA?

[Learn more →](#)



Who are the role-players in PESA?

[Learn more →](#)



What are the learning outcomes of PESA?

[Learn more →](#)



How can we help?

[Learn more →](#)

What is PESA?



“Let us start by watching the video to learn more about PESA, then we can take a look at the Education, Assessment and Reflection Framework (E.A.R.). Finally we can read about both Initial and Continuing Professional Development.”

Mentor for Communications
Omega



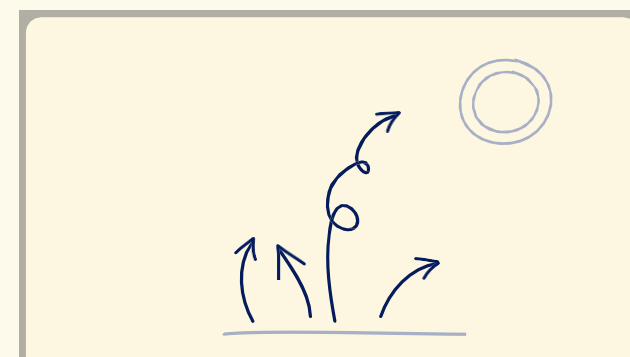
PESA Video

[Watch video](#) 



The EAR Framework

[Learn more](#) 



Professional Development

[Learn more](#) 

The EAR framework

PESA is based on the Education, Assessment and Reflection (EAR) framework:

Education

PESA emphasis robust education. It provides each participant with digitised education covering cross cutting competencies and one of the audit streams. Digitised education is supported by social learning other resources and an initial development portfolio. Each participant can access the learning materials at their own convenience.

[Learn more](#) →

E

Assessment

On successful completion of mandatory activities (digitised education and completion of the Initial Professional development portfolio) participants will be eligible to take two application based assessment exams. Participants who achieve the pass mark of 65% will be awarded a certificate of competence as an IDI Certified SAI Auditor.

[Learn more](#) →

A

Reflection

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

Reflection will run throughout PESA and will encourage the learners to ask three questions about each concept:

- what is it?
- why is it important?
- what can I do?

Reflection encourages learners to link the education to individual actions within the workplace.

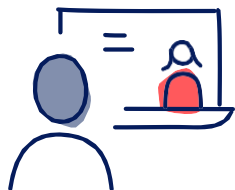
R



The EAR framework

Education

PESA is delivered on an integrated education and reflection platform.



DIGITAL EDUCATION

- Self-running digital education
- 2 papers addressing cross-cutting competencies plus
- 5 papers for Financial Audit OR Performance Audit OR Compliance Audit



SOCIAL LEARNING

- Webinars
- Tutorials
- Coaching sessions with SAI Coaches



OTHER RESOURCES

- Web resources
- Videos
- Useful links



INITIAL PROFESSIONAL DEVELOPMENT PORTFOLIO

- Reflections on how the learning applies in the SAI context
- Reflections on the requirements of professional audit practice in the context of the SAI
- SAI Auditors Development Plan

PESA digitised education for 17 papers has been developed using Storyline 360 and supports accessibility for SAI Auditors who are visually impaired, audio impaired or have motor disabilities. Accessibility features include keyboard navigation, visible focus indicators, voice over scripts, and compatibility with screen readers.

The EAR framework



Assessment

Who is eligible to take PESA Assessments?

SAI Auditors who complete the mandatory education and IPDP will be eligible to take the PESA Assessments.

What will PESA Assessments look like?

PESA Assessments will consist of two computer-marked assessments. The first assessment will cover cross-cutting competencies and the second will cover functional competencies.

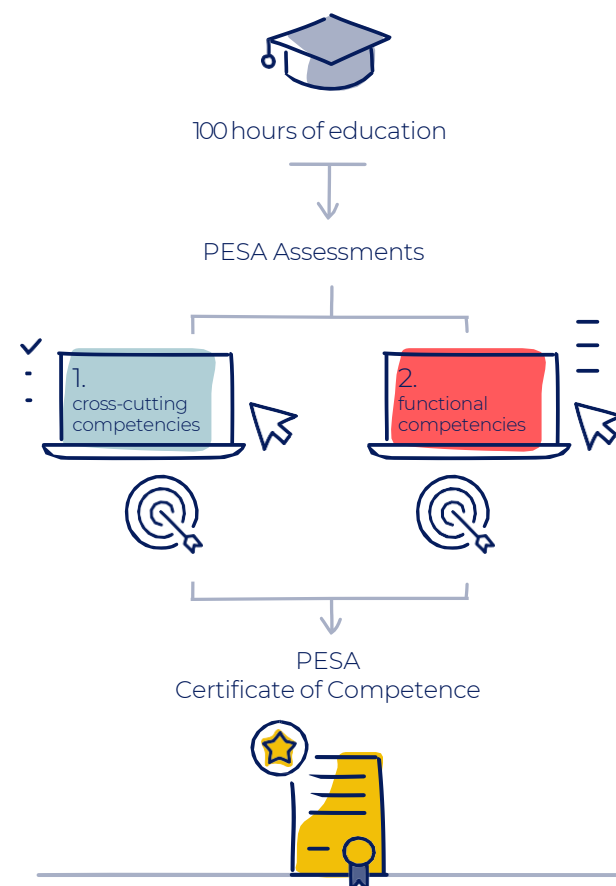
The assessments will be based on the learning outcomes. The questions will mainly be scenario or case based to test the SAI Auditors' ability to exercise professional judgement and apply their learning.

The pass mark for the assessment will be 65% and candidates will be allowed one resit to be taken within 12 months of completing the education.

The assessment will be sat either at a Pearson Vue test Centre or where this is not available at a venue outside of the SAI on the Pearson Vue 'OnVue' system with online proctoring, and the SAI will need to pay an examination fee that has been capped at 125 USD per exam (250 USD per participant).

PESA Certificate of Competence

Successful participants who pass both exams will be recognised as IDI Certified SAI (Compliance/Financial/Performance) Auditors.



Performance Audit Mentor
Sebastian



Professional Development

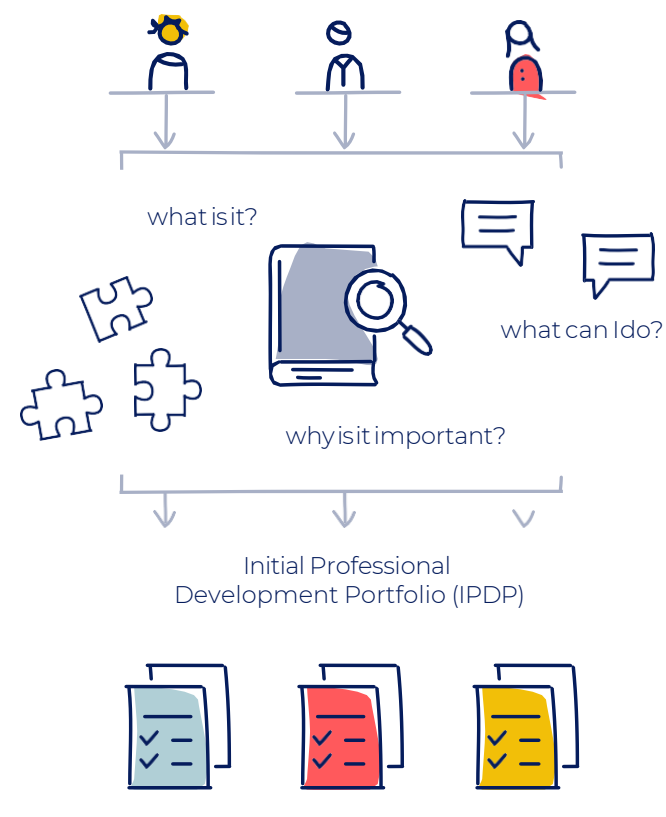
Initial Professional Development Portfolio

Each participating SAI Auditor will develop an Initial Professional Development Portfolio (IPDP). Reflecting on education in the local context.

The PESA is part of the ISSAI Implementation Initiative, and it is important that the education links to the workplace of the SAI Auditor. We want to develop the capability not just to talk about audit but to do an audit. Professional experience is required to ensure that auditors have the skills required by the SAI as well as the knowledge assessed in the exams.

The IPDP will guide the SAI Auditor through reflections to assist the learner in linking the education to their environment. They will reflect on how the learning applies in the SAI context and the requirements of professional audit practice in the context of the SAI.

These reflections will link to the self-paced learning and to the assessment. There will also be the opportunity for the learner to develop skills in managing professional development and prepare a Development Plan.



Performance Audit Mentor
Sebastian



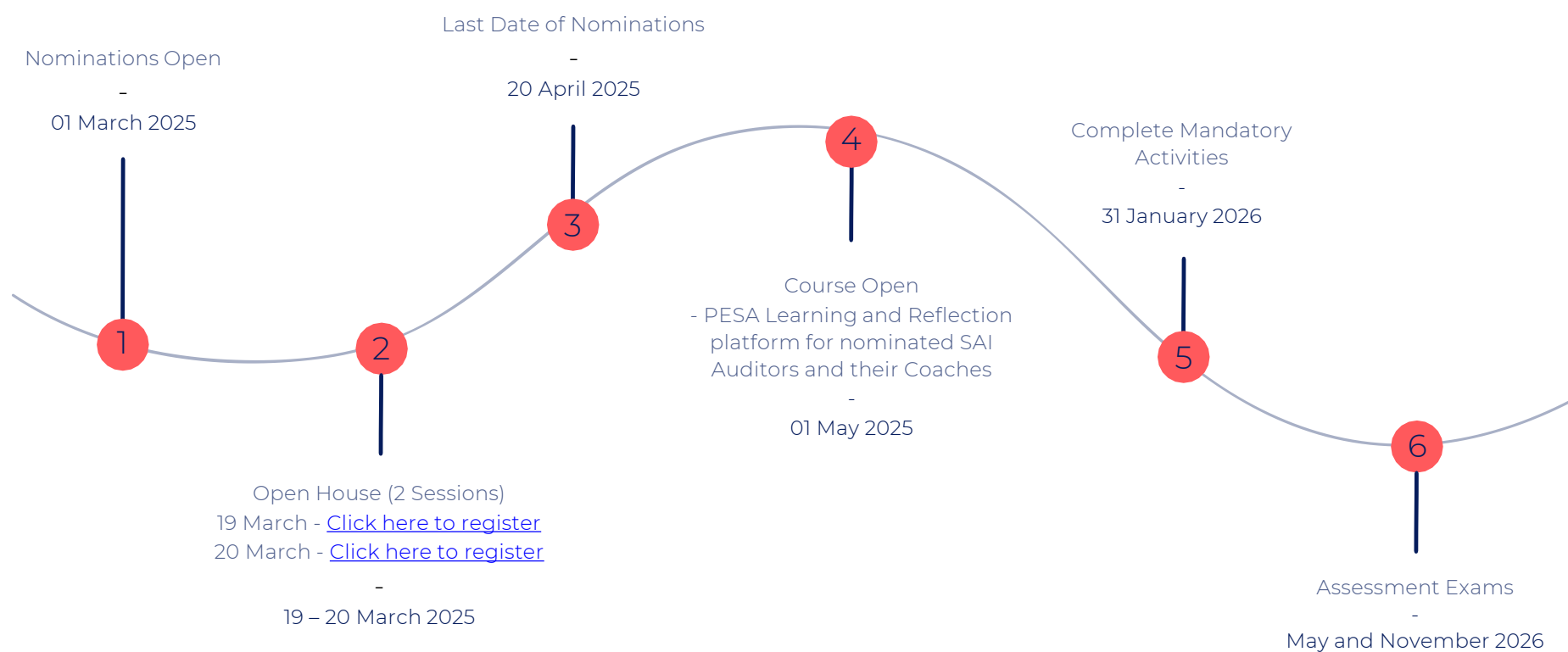
Professional Development

Continuing Professional Development

- Continuing Professional Development refers to the process of tracking and documenting the skills, knowledge and experience that individuals gain both formally and informally beyond any initial training. PESA Graduates will be required to do 10 hours of continuing professional development per annum. It's a record of what individuals experience, learn and then apply.
- IDI encourages SAs to put in place a system of continuing professional development of SAI Auditors certified through PESA. We also encourage SAI Auditors to proactively manage their professional development by seeking opportunities within their local context and continuing to record, review and reflect on their learning.
- In line with the principle partnership for professionalisation PESA SAI Auditors will be encouraged to use the IPDP as a start of their continuing professional development (CPD).
- See the PESA CPD policy [here](#)



Timeline



Financial Audit Mentor
Maitha



Who are the role-players in PESA?

There are three main roles in PESA.

PESA aims to benefit participating SAIs, SAI Auditors and SAI Coaches supporting the participating SAI Auditors.

Let's take a look in more detail:

SAI

[Learn more →](#)



SAI Auditors

[Learn more](#)



SAI Coaches

[Learn more →](#)



Financial Audit Mentor
Maitha



SAI

Responsibilities

Nominate SAI Auditor

Please ensure that nominated SAI Auditors meet the minimum requirements for participation in PESA. The number of nominations in each audit stream (compliance, financial, and performance audit) can be determined by the SAI. Please submit the nomination form with the Annexes 2 and 3.

Nominate SAI Coach

Please nominate a SAI coach for each nominated SAI Auditor. One SAI coach can look after not more than 3 SAI Auditors.

[Please see the guiding criteria for nomination of SAI Auditors and SAI Coaches](#) →

Provide resources for participation

We request that you plan for and provide sufficient time and IT resources for each nominated SAI Auditor and SAI Coach.

[Please see the minimum IT requirements](#) →

Provide funds for PESA Assessment fees

Each SAI is expected to bear the costs of PESA assessment fees for the SAI Auditor nominated by them. Assessment fees are capped at 125 USD per exam (250 USD per participant)

Provide opportunities for Continuing Professional Development (CPD) and application of learning

Benefits

We see SAIs as key partners in the development of professional SAI auditors. PESA can take care of a part of the education that SAIs need to provide for SAI auditors - the core consistency framework of competence for financial, performance and compliance auditors - and the SAI needs to take care of local context.

As a SAI you'll:

- Gain professionally trained SAI Auditor who can carry out ISSAI compliant audits, support ISSAI implementation in the SAI and act as champions for ISSAI implementation.
- Develop SAI Auditors who are part of an international network of SAI professionals. Such networking can lead to peer-to-peer exchange and support.
- Receive assurance of the education SAI auditors have gone through via a robust assessment and certification process.



Financial Audit Mentor
Maitha



SAI Auditors

Who is a SAI Auditor?

As a SAI Auditor you will:

- Complete education including digitised content and an initial professional development portfolio
- Take two competency assessments to demonstrate the competencies that you have gained
- Have one opportunity to resit the assessment If you are unsuccessful in the first attempt
- Undertake Continuing Professional Development (CPD)

Benefits

If you are a self-starting individual with a passion for professional education, you can apply to participate in this initiative.

As a SAI Auditor participating in PESA you will have a unique opportunity to:

- Gain a professional education designed for the SAI context
- Develop knowledge, skills and attributes required by a SAI auditor
- Develop a portfolio of initial professional development and create a structure for continued professional development
- Receive access to high quality learning materials
- Form a network of professionals
- Achieve a competency-based certificate to demonstrate your learning



What are the learning outcomes of PESA?

PESA provides education based on a syllabus designed to grow people towards the competencies outlined in INTOSAI's Competency framework for Public Sector Audit Professionals at Supreme Audit Institutions.

[The Competency Framework](#)

PESA learning outcomes are mapped to INTOSAI's competency framework. The learning outcomes cover the full range of competencies that are universally needed by SAI auditors. The syllabus includes outcomes related to the demonstration of knowledge, skills and personal attributes. Mapped to performance goals of a professional SAI auditor, achieving these outcomes requires you to reflect on the education and apply it in the SAI context through the initial professional development portfolio.

The Competency Framework provides for competencies that are observable and this is reflected in the learning outcomes which are designed to be measurable, and application-based. The learning outcomes will be assessed in the final competency-based assessment.

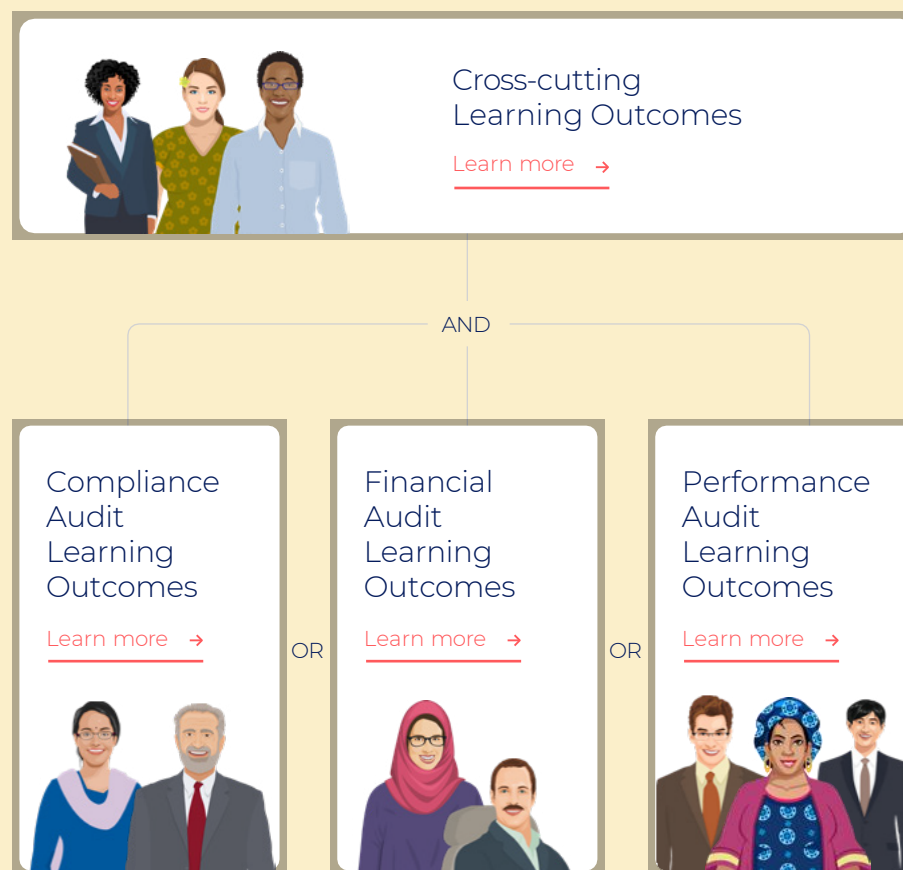
Each SAI Auditor in PESA will study seven papers in all. These include:

- 2 cross-cutting papers that cover learning outcomes related to reflecting on value and benefits of SAIs and demonstrating professional behaviour in SAI context.
- 5 functional papers related to the audit stream selected by the SAI auditor. The learning outcomes will include demonstration of deep knowledge and skills to carry out high quality audits in one of the 3 audit streams (Compliance Audit, Financial Audit or Performance Audit).

For a full course outline please visit:

<https://www.idi.no/work-streams/professional-sais/pesa/course-outlines>

Click on a section to know more about the learning outcomes.





Cross-cutting learning outcomes

Cross-cutting learning outcomes include reflecting on value and benefits of SAIs and demonstrating professional behaviour in SAI context. These learning outcomes are relevant for all SAI auditors across the three audit streams as they form the essence of any public sector audit professional in a SAI.

CROSS-CUTTING PAPER 1

Provide value and benefits for all

By studying this paper the SAI Auditor will achieve the following learning outcomes:

- **Explain** why SAIs matter, **trace the value** chain of SAI capacity, SAI outputs and SAI outcomes through which SAIs contribute to value and benefits for all, and **identify SAI auditors' actions** that contribute to the SAI's delivery of value and benefits for all
- Reflect on the **use of ISSAIs in securing high-quality audit**. Examine the **fundamental principles of public sector auditing** and **identify SAI auditors actions** for ensuring the delivery of high-quality audits
- **Select tools and techniques** for conducting high quality audits and determine ways in which the SAI can stay relevant

CROSS-CUTTING PAPER 2

Behave professionally

By studying this paper the SAI Auditor will achieve the following learning outcomes:

- Reflections on **ethical behaviour** and professional skills required to deliver effective SAI audits including **'Leave No One Behind'**
- Enhanced **skills** in areas such communication, stakeholder management, emotional intelligence
- Strengthened ability to exercise **professional judgement**, act with **courage** and **resilience** and continuously strive for **excellence**.

For a full course outline please visit
<https://www.idi.no/work-streams/professional-sais/pesa/course-outlines>

Compliance Audit Mentor
Tara



Compliance Audit learning outcomes

Compliance audit learning outcomes start with reflections on the value and benefits of compliance audit. Through the five papers, the SAI Auditor is expected to develop knowledge and skills related to, the principles of compliance audit and the process of conducting a high quality compliance audit as per ISSAIs.

COMPLIANCE AUDIT PAPER 1

Introduction, concepts, and principles of compliance audit

By studying this paper, the SAI Auditor will achieve the following learning outcomes:

- **Describe** compliance audit and the **value and benefits** of compliance audit
- **Identify** the **elements** of compliance audit. **Describe** subject matter, authorities and criteria, and the **three parties** of compliance audit; **Explain** the assurance in compliance audit
- **Explain** the concept of assurance in compliance audit
- **Describe** the general **principles** of compliance audit and the **principles** related to compliance **audit process**

COMPLIANCE AUDIT PAPER 2

Topic selection and pre-engagement considerations

By studying this paper, the SAI Auditor will achieve the following learning outcomes:

- **Describe** the **compliance framework** in public sector entities
- **Formulate** SAI level annual work plan for compliance audit, **identify** documentation and **quality control** requirements in compliance audit and **describe communication** in compliance audit
- **Identify** the **ethical** requirements in compliance audit

For a full course outline please visit
<https://www.idi.no/work-streams/professional-sais/pesa/course-outlines>

Compliance Audit Mentor
Tara



Compliance Audit learning outcomes

COMPLIANCE AUDIT PAPER 3

Engagement level compliance audit planning

By studying this paper, the SAI Auditor will achieve the following learning outcomes:

- **Outline** the compliance audit planning process
- **Determine** subject matter, audit scope and **describe** the **subject matter** operations, **identify** authorities and **criteria** of a compliance audit
- **Describe** internal control system, **compare** aspects of **internal control** frameworks, and **evaluate** the internal control system of the entity
- **Identify** inherent risk, control risk, and fraud risk and **assess** the identified **risks** and **calculate materiality** at planning stage
- **Design** audit procedures and **manage** risks in compliance audit, **prepare** audit plan for compliance audit, and **perform quality review** at planning phase

COMPLIANCE AUDIT PAPER 4

Gathering and evaluating audit evidence

By studying this paper, the SAI Auditor will achieve the following learning outcomes:

- **Select** sample for a compliance audit in SAI context
- **Gather** sufficient and appropriate evidence, **identify** the **methods of gathering audit evidence**, **outline** the process of documenting audit evidence
- **Document** the results of an observation and physical verification, **outline** the **steps in using observation** and physical verification
- **Document** audit **findings and overall conclusions based on evaluation of evidence**

COMPLIANCE AUDIT PAPER 5

Reporting and follow up

By studying this paper, the SAI Auditor will achieve the following learning outcomes:

- **Describe** the principles of compliance audit reporting, and the elements of a report for two types of compliance audit engagement
- **Formulate** conclusions, opinions and recommendations for direct reporting and attestation engagement
- **Determine** the **key considerations and key stakeholders** in communicating the report and perform **quality review** of the audit report
- **Quality review the audit report**
- **Determine** key considerations in **communicating** the report and they **key stakeholders** that the report should reach
- **Describe** the **impact framework** for compliance audit

For a full course outline please visit
<https://www.idi.no/work-streams/professional-sais/pesa/course-outlines>

Financial Audit Mentor
Steve



Financial Audit learning outcomes

Financial audit learning outcomes start with reflections on the value and benefits of financial audit. Through the five papers, the SAI Auditor is expected to develop knowledge and skills related to the principles of financial audit and the process of conducting a high quality financial audit as per ISSAIs.

FINANCIAL AUDIT PAPER 1

Introduction, concepts, and principles of financial audit

By studying this paper, the SAI Auditor will achieve the following learning outcomes:

- **Describe** the nature, purpose and objectives of financial audit in the public sector context.
- Describe how financial audits **contribute value and benefits to citizens**.
- **Identify** elements of financial auditing such as **three parties, suitable criteria, subject matter and subject matter information** in financial auditing
- **Describe** the principles related to basic concepts and audit process in financial auditing in the public sector environment
- **Determine** with whom to communicate in an entity, **explain** the matters that need to be communicated, and **outline** the communication process to be followed in an audit

FINANCIAL AUDIT PAPER 2

Pre-engagement

By studying this paper, the SAI Auditor will achieve the following learning outcomes:

- **Describe** the pre-engagement activities for financial audit carried out by SAIs.
- **Determine** whether the Financial Reporting Framework used for preparation of financial statements is acceptable and **assess** management's understanding of its responsibilities in an audit of financial statements
- **Select** an audit engagement team having appropriate competencies for the given audit engagement
- **Describe** the ethical declaration required for auditors at the pre-engagement phase of an audit and **assess** ethical threats and **suggest** safeguards for the given audit engagement
- **Create** an audit engagement letter for a financial audit

For a full course outline please visit
<https://www.idi.no/work-streams/professional-sais/pesa/course-outlines>

Financial Audit Mentor
Steve



Financial Audit learning outcomes

FINANCIAL AUDIT PAPER 3

Planning and risk assessment

By studying this paper, the SAI Auditor will achieve the following learning outcomes:

- **Describe** the planning and risk assessment activities and process
- **Describe** the process of understanding the entity and its environment including its internal control system and **perform** analytical procedures in **planning the audit**
- **Determine** materiality and performance materiality for financial statement as a whole and for classes of transactions, account balances or disclosures
- **Identify** procedures for assessing the risk of material misstatements, **identify** the financial statement assertions and their role in the audit process, and **identify and assess** the risks of material misstatements at the financial statement level and the assertions level
- **Identify** control activities that are relevant to risks of material misstatements and **evaluate** design and implementation of those control activities.
- **Identify** responses to assessed risks of material misstatements at the **financial statement level** and **design** responses to assessed risks of material misstatements at the **assertion level (tests of controls and substantive audit procedures)**

FINANCIAL AUDIT PAPER 4

Conduct a financial audit

By studying this paper, the SAI Auditor will achieve the following learning outcomes:

- **Outline** the process for **conducting phase** of the audit
- **Perform** risk response actions at the **financial statement level**
- **Perform** risk response at the **assertion level – tests of controls and substantive audit procedures** by selecting appropriate samples and document conclusions of procedures being performed. **Apply** different **sampling techniques** to select samples
- **Identify** common challenges in performing tests of controls and substantive audit procedures
- **Evaluate** whether **sufficient appropriate** audit evidence have been obtained

FINANCIAL AUDIT PAPER 5

Completion, reporting and follow-up in financial audit

By studying this paper, the SAI Auditor will achieve the following learning outcomes:

- **Outline** the process of completion, reporting and follow up phases of the financial audit
- **Evaluate** the effect of uncorrected misstatements in the financial statements and their impact on auditor's opinion
- **Perform** overall review of audit engagement to ensure the quality of audit.
- **Outline** the audit reporting process, **describe** basic elements of auditor's report, **define** different types of audit opinion, **compare** modification to auditor's report, and **formulate** key audit matters, emphasis of matter and other matter paragraphs in auditor's report
- **Create** an audit file by assembling audit working papers and other supporting documents
- **Outline** the timing and process of following up on previous and past audit reports

For a full course outline please visit
<https://www.idi.no/work-streams/professional-sais/pesa/course-outlines>

Performance Audit Mentor
Zhang Wei



Performance Audit learning outcomes

Performance audit learning outcomes start with reflections on the value and benefits of performance audit. Through the five papers, the SAI Auditor is expected to develop knowledge and skills related to the principles of performance audit and the process of conducting a high quality performance audit as per ISSAIs.

PERFORMANCE PAPER 1

Performance audit: concepts, principles and process

By studying this paper the SAI Auditor will achieve the following learning outcomes:

- **Identify** the concepts of economy, efficiency and effectiveness, **outline** the general principles of performance auditing, including SAI and auditor's responsibilities related to them, **outline** the performance audit process, **identify** its challenges, and identify ways in which performance audits contribute to SAI outputs, outcomes and impact

PERFORMANCE PAPER 2

Performance audit: tools and techniques

By studying this paper the SAI Auditor will achieve the following learning outcomes:

- **Map** tools and techniques to the performance audit process and **select** a set for a performance auditor's toolkit
- **Conduct** stakeholder, SWOT, RACI and risk analysis.
- **Select** a sample for PA
- **Analyse** and document information from interviews and observations.
- **Select** appropriate survey and focus groups questions
- **Use** root cause analysis techniques
- **Apply** content analysis, descriptive statistics, regression, trend analysis and correlation in performance audit

For a full course outline please visit
<https://www.idi.no/work-streams/professional-sais/pesa/course-outlines>

Performance Audit Mentor
Zhang Wei



Performance Audit learning outcomes

PERFORMANCE PAPER 3

Performance audit planning

By studying this paper the SAI Auditor will achieve the following learning outcomes:

- **Identify** cross-cutting considerations (materiality, documentation, communication) in planning a performance audit
- **Identify** the key decisions to be taken in developing a strategic audit portfolio for PA and **determine** criteria and appropriate data collection methods for audit topic selection
- **Determine** audit approach and criteria, **decide** on audit scope, **develop** audit objectives and questions
- **Formulate** strategy to manage audit risks
- **Document** an audit plan and **identify** challenges and drivers for planning performance audits

PERFORMANCE PAPER 4

Conducting a performance audit

By studying this paper the SAI Auditor will achieve the following learning outcomes:

- **Identify** cross-cutting considerations (materiality, documentation, communication) in conducting a performance audit
- **Determine** sufficiency and appropriateness of audit evidence
- **Document** audit findings, **develop** conclusions and **formulate** recommendations
- **Identify** challenges and drivers for conducting performance audits

PERFORMANCE PAPER 5

Performance audit report and follow-up for impact

By studying this paper the SAI Auditor will achieve the following learning outcomes:

- **Identify** cross-cutting considerations (materiality, documentation, communication) in reporting and following up on a performance audit
- **Identify** the attributes of a PA report, **write** key messages, **analyse** parts of a report and **outline** the communication process to convey audit results
- **Identify** the strategies for follow-up and facilitate audit impact
- **Identify** challenges and drivers for reporting and following up on performance audits

For a full course outline please visit
<https://www.idi.no/work-streams/professional-sais/pesa/course-outlines>

How can we help?



"I hope we have answered many of your questions. However, if you have more questions, please write to us at pesa@idi.no."

[WRITE EMAIL](#)

Open House

19 and 20 March 2025

Open House 1 – 19 March at 15:00 Oslo time: [https://zoom.us/meeting/register/EgGeR0PWT8ip5SI_Gfxl1g](https://zoom.us/join/https://zoom.us/meeting/register/EgGeR0PWT8ip5SI_Gfxl1g)

Open House 2 – 20 March at 08:00 Oslo time: [https://zoom.us/meeting/register/KV_AWzveQZS4bNouW8iH8Q](https://zoom.us/join/https://zoom.us/meeting/register/KV_AWzveQZS4bNouW8iH8Q)

SAI Nomination Form for SAI Auditors and their Coaches

SAIs are requested to submit the SAI Commitment as a PDF file (Annexe 2) and the Nomination Form (Annexe 3) in the indicated link no later than **15 April 2025**.

[REGISTRATION FORM](#)

Please visit our website for any updates

[VISIT PESA](#)

Requirements: Nomination criteria

Successful SAI Coaches from PESA who are nominated by the SAI can participate in the Special Edition – SAI Coaches

SAI Auditor

NOMINATION CRITERIA	DESCRIPTION
Audit Experience	The nominee should have at least 10 years until retirement. Ability to implement this on the ground and add value to the SAI for a longer period.
Language Skills	The nominee must be able to converse and write effectively in English.
IT Skills	The nominee must have a good working knowledge of computers and be able to use the Internet and Microsoft office products like Word, PowerPoint and Excel.
Availability of SAI Coach	The participant in PESA will need a SAI Coach to carry out the role per the PESA expectations.

For SAI Coaches

NOMINATION CRITERIA	DESCRIPTION
Audit Experience	An auditor with technical experience of the CA, PA or FA.
Language Skills	The coach must be able to converse and write effectively in English.
IT Skills	The coach must have a good working knowledge of computers and be able to use the Internet and Microsoft office products.
Able to support	In a position to support by providing technical guidance and getting the resources required.
Gender balance	To the extent possible the SAI should have a gender-equal nomination for both participants and coaches. We encourage SAI to nominate women.

Software and hardware requirements

CATEGORY	RECOMMENDED
Platform / Operating System	Windows 10, Android 10 and above
Hardware	Any Laptop / Desktop / Tablet which have latest Google Chrome or Firefox browser. Audio and video capabilities. Microphone and camera for webinars.
Software	N/A
Browser	Google Chrome or Firefox. Note that JavaScript, cookies and Pop-ups must be enabled
Internet	6 MB Minimum

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Professional Auditor, Professional SAI.

INTOSAI Development Initiative (IDI)

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