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| **Job Category Level** | **PROFESSIONALISM** | **PERFORMANCE** | **ENVIRONMENT** | **LEADERSHIP & COMMUNICATION** |
| Chief Internal Auditor | x | x | x | x |
| Senior Internal Auditor | x | x | x | x |
| Audit Assistant | x | x | x | x |
| Administrative Assistant | x | x | x | x |

## **The Competencies are based on best practise guidelines from the Institute of Internal Auditors.**

## **AUDIT**

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| **INTERNAL AUDIT COMPETENCIES** | | | | | |
| **COMPETENCY**  **AREAS** | **DEFINITION** | **SUB-COMPETEN-CIES** | * **BASIC BEHAVIOURS** | * **ABOVE EXPECTATIONS BEHAVIOURS** | * **OUTSTANDING BEHAVIOURS** |
| **1. PROFES-SIONALISM** | Competencies required to demonstrate the authority, credibility, and ethical conduct essential for a valuable internal audit activity. | Mission of internal auditing | * Describe the purpose, authority, and responsibility of the internal audit activity; distinguish between assurance and consulting services. | * Demonstrate ability to conduct both assurance and consulting engagements in conformance with the Standards. | * Review the internal audit activity’s ability to conduct both assurance and consulting activities to add value and improve the organization’s operations. |
| Internal audit charter | * Describe the purpose of an internal audit charter; identify the required elements of an internal audit charter, according to the Standards. | * Prepare an internal audit charter in conformance with the Standards, and receive approval from the board. | * Evaluate and revise an internal audit charter to achieve conformance with the Standards and promote world-class performance. |
| Organizational  independence | * Describe the importance of organizational independence of the internal audit activity; identify the elements that affect independence. | * Detect any potential impairments to internal audit independence and the impact. | * Address any potential impairments to internal audit independence to achieve conformance with the Standards; communicate the impact of any remaining impairments. |
| Individual objectivity | * Describe the importance of internal audit objectivity; identify factors that may impair, or appear to impair, objectivity. | * Detect and manage any real or perceived impairments to an individual internal auditor’s objectivity; assess and maintain internal audit objectivity. | * Develop and maintain policies that govern objectivity; recommend strategies to promote objectivity. |
| Ethical behaviour | * Describe the importance of a code of ethics for internal auditors; identify the principles of The IIA’s Code of Ethics. | * Demonstrate individual conformance with The IIA’s Code of Ethics. | * Assess the internal audit activity’s conformance with The IIA’s Code of Ethics; recommend strategies to maintain and promote the highest ethical standards for internal auditors and the internal audit activity. |
| Due professional care | * Describe due professional care. | * Demonstrate due professional care. | * Evaluate and conclude on the application of due professional care. |
| Professional  development | * Recognize the knowledge, skills, and competencies needed to fulfil the responsibilities of the internal audit activity and the need for continuing professional development. | * Demonstrate internal audit competency through continuing professional development. | * Assess the competencies required to fulfil the responsibilities of the internal audit activity; promote professional development. |

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| **2. PERFORMANCE** | Competencies required to plan and perform internal audit engagements in conformance with the Standards. | Organizational  governance | * Describe the concept of organizational governance. | * Detect risks related to the organization’s governance policies, processes, and structures. | * Recommend improvements to the organization’s governance policies, processes, and structures. |
| Fraud | * Recognize types of fraud, fraud risk, and red flags for fraud. | * Evaluate the potential for fraud and how the organization detects and manages fraud risks; recommend controls to prevent and detect fraud and educate to improve the organization’s fraud awareness. | * Apply forensic auditing techniques in fraud prevention, deterrence, and investigation. |
| Risk management | * Describe fundamental concepts of risk and risk management; describe risk management frameworks. | * Use a risk management framework to identify potential threats; examine the effectiveness of risk management within processes and functions. | * Appraise the methods used to assess the effectiveness of risk identification and management. |
| Internal control | * Identify types of controls. | * Use an internal control framework to examine the effectiveness and efficiency of internal controls. | * Evaluate and recommend improvements to the organization’s internal control framework; assess the organization’s implementation of its internal control framework. |
| Engagement planning:  • Objectives and  scope  • Risk assessment  • Work program  • Resources | * Describe the key roles and activities involved in establishing the objectives, evaluation criteria, and scope of an engagement. | * Determine the objectives, evaluation criteria, and scope of an engagement. | * Evaluate the audit engagement’s objectives and scope to ensure the quality of the engagement. |
| * Describe the purpose of performing a risk assessment during engagement planning and the steps involved. | * Complete a detailed risk assessment, including prioritizing key risks and controls. | * Evaluate the risk assessment process during the audit engagement. |
| * Describe the purpose of an engagement work program and key components. | * Prepare an engagement work program. | * Assess the audit engagement work program. |
|  |  | * Describe the factors that influence planning for staffing and resource planning for an engagement. | * Determine staff and resources for an engagement. | * Evaluate audit engagement staffing and resources. |
|  |  | Engagement  Fieldwork:  • Information gathering  • Sampling  • Computer-assisted audit tools and techniques  • Data analytics  • Evidence  • Process mapping  • Analytical review  • Documentation | * Describe the purpose of preliminary surveys of the engagement area, checklists, and risk-and-control questionnaires. | * Perform a preliminary survey of the engagement area; develop checklists and risk-and-control questionnaires; examine relevant information during an engagement. | * Evaluate engagement information- gathering activities. |
|  |  | * Describe the various approaches to sampling, including advantages and drawbacks of each. | * Apply appropriate sampling techniques. | * Evaluate audit engagement sampling activities. |
|  |  | * Describe the purpose, advantages, and disadvantages of using computer-assisted audit tools and techniques. | * Use computer-assisted audit tools and techniques. | * Evaluate the use of computer-assisted audit tools and techniques during the audit engagement. |
|  |  | * Describe data analytics, the data analytics process, and the application of data analytics methods in internal auditing. | * Apply data analytics methods. | * Evaluate the use of data analytics in internal auditing. |
|  |  | * Recognize potential sources of evidence. | * Evaluate the relevance, sufficiency, and reliability of potential sources of evidence. | * Develop guideline to ensure evidence is relevant, sufficient, and reliable. |
|  |  | * Describe the purpose, advantages, and disadvantages of various process mapping techniques. | * Apply appropriate analytical approaches and process mapping techniques. | * Evaluate process mapping of the audit engagement. |
|  |  | * Describe the purpose, advantages, and disadvantages of various analytical review techniques. | * Determine and apply analytical review techniques. | * Evaluate analytical review techniques implemented during the audit engagement. |
|  |  | * Describe documentation and workpaper requirements. | * Prepare workpapers and documentation. | * Evaluate audit engagement documentation. |
|  |  | Engagement  Outcomes:  • Communication  quality  • Conclusions  • Recommendations  • Reporting  • Residual risk and  risk acceptance  • Management  action plan  • Results monitoring | * Describe the elements of quality engagement communications. | * Demonstrate quality engagement communications, including preliminary communication with engagement clients. | * Evaluate audit engagement communications. |
|  |  | * Recognize the elements of an appropriate engagement conclusion. | * Summarize and develop engagement conclusions. | * Evaluate audit engagement conclusions. |
|  |  | * Recognize the importance of providing recommendations. | * Formulate recommendations to enhance and protect organizational value. | * Evaluate audit engagement recommendations. |
|  |  | * Describe the engagement communication and reporting process, including interim reporting, the exit conference, obtaining management’s response, the report approval process, and distribution of the report. | * Prepare an interim report; prepare a final audit report, seek approval, and distribute to appropriate parties. | * Review and approve engagement reports; recommend distribution of the report to appropriate parties. |
|  |  | * Describe the chief audit executive’s responsibility for identifying and assessing the residual risk and the process for communicating management’s acceptance of risk. | * Identify residual risk. | * Assess the impact of residual risk; communicate management’s acceptance of risk to senior management and the board. |
|  |  | * Describe engagement outcomes; describe the purpose of a management action plan. | * Assess engagement outcomes, including the management action plan. | * Evaluate the collective outcomes of engagements performed by the internal audit activity. |
|  |  | * Recognize the importance of monitoring and follow-up on the disposition of audit engagement results communicated to management and the board. | * Manage monitoring and follow-up of the disposition of audit engagement results communicated to management and the board. | * Evaluate monitoring and follow-up performed by the internal audit activity. |

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| **3. ENVIRONMENT** | Competencies required to identify and address the risks specific to the industry and environment in which the organization operates. | Organizational  strategic planning  and management  • Structure  • Performance  measures  • Organizational  behaviour  • Leadership | * Identify the risk and control implications of different organizational structures. | * Evaluate the organization’s governance structure and the impact of organizational structure and culture on the overall control environment and risk management strategy. | * Recommend improvements to the overall control environment and risk management strategy. |
| * Describe the strategic planning process. | * Analyse the organization’s strategic planning process. | * Recommend improvements to the organization’s strategic planning process. |
| * Describe common performance measures. | * Examine performance measures used by the organization. | * Select appropriate performance measures. |
| * Explain organizational behaviour and performance management techniques. | * Examine existing organizational behaviour and performance management techniques. | * Recommend appropriate organizational behaviour and performance management techniques. |
| * Describe management’s effectiveness to lead and build organizational commitment. | * Examine management’s effectiveness to lead and build organizational commitment. | * Recommend actions to improve management’s approach to leading and building organizational commitment. |
| Common business  processes | * Describe the risk and control implications of common business processes (human resources, procurement, contracting, product development, project management, sales, marketing, logistics, management of outsourced processes, etc.). | * Examine the risks and controls related to the organization’s business processes. | * Recommend actions to address risks related to the organization’s business processes. |
| Social responsibility and sustainability | * Describe corporate social responsibility and sustainability. | * Examine the organization’s approach to social responsibility and sustainability. | * Recommend actions to improve the organization’s approach to social responsibility and sustainability. |
|  |  | Information  technology  • Data analytics  • Security and privacy  • IT control  frameworks | * Describe the basic concepts of IT and data analytics. | * Apply data analytics and IT in auditing. | * Evaluate the use of data analytics and IT in auditing. |
|  |  | * Describe the various risks related to IT, information security, and data privacy. | * Identify and assess various risks related to IT, information security, and data privacy. | * Recommend actions to address IT risks, information security, and data privacy. |
|  |  | * Recognize the purpose and applications of IT control frameworks and basic IT controls. | * Apply IT control frameworks. | * Evaluate the use of IT control frameworks. |
|  |  | Accounting and finance | * Identify various financial and managerial accounting concepts and underlying principles. | * Conduct financial analyses; examine and interpret financial statements. | * Evaluate financial statement accuracy and provide assurance. |

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| **4. LEADERSHIP & COMMUNICATION** | Competencies required to provide strategic direction, communicate effectively, maintain relationships, and manage internal audit personnel and processes. | Internal audit  strategic planning  and management | * Recognize the importance of aligning the internal audit strategic plan with the organization’s strategy. | * Create the internal audit strategic plan in alignment with the organization’s strategy, risk profile, and risk management strategy; create an effective and efficient budget for the internal audit activity. | * Assess the internal audit strategic plan; evaluate and recommend improvements to the budget for the internal audit activity. |
| * Differentiate various internal audit roles, including the engagement supervisor and chief audit executive. | * Manage internal audit personnel   (including recruiting, developing, motivating, managing conflict, building teams, delegating, retaining talent, and succession planning); create policies and procedures for managing internal audit operations. | * Assess the talent management efforts of the internal audit activity; appraise policies, procedures, and administrative activities of the internal audit activity. |
| * Identify key activities in supervising engagements. | * Supervise engagements | * Assess engagement supervision activities to ensure the quality of the internal audit activity. |
| Audit plan and  Coordinating assurance efforts | * Identify sources of potential engagements, including industry trends and emerging risks. | * Conduct a risk assessment, prioritize engagements, develop a risk-based internal audit plan, and obtain board approval. | * Evaluate and revise a risk-based internal audit plan to meet the organization’s evolving needs. |
|  | * Describe coordination of internal audit efforts with the external auditor, regulatory oversight bodies, and other internal assurance functions, and potential reliance on other assurance providers. | * Prepare a risk assurance map. | * Coordinate assurance efforts with other providers to ensure proper coverage and minimize duplication of efforts. |
| Quality Assurance  and Improvement  Program | * Describe requirements of the Quality Assurance and Improvement Program. | * Schedule and complete internal and external quality assessments to meet requirements and report results. | * Assess the internal audit activity’s quality assurance and improvement practices and assess conformance with the Standards. |
| * Identify appropriate disclosure of conformance vs. non-conformance with The IIA’s International Standards for the Professional Practice of Internal Auditing. | * Formulate appropriate disclosures of conformance vs. non-conformance with the Standards. | * Assess the internal audit activity’s disclosures of conformance vs. non-conformance with the Standards. |
|  |  | Communication  • Advocacy  • Relationships  • Reporting  • Soft skills  • Innovation | * Recognize the value of advocacy and the importance of maintaining stakeholder relationships (e.g., board, senior management, audit clients, other assurance providers, and external stakeholders). | * Manage the internal audit activity’s reputation and stakeholder expectations; demonstrate sincerity, honesty, and empathy in communications with stakeholders to build trust and maintain relationships. | * Assess stakeholder relationships and recommend actions to achieve improvements; evaluate the advocacy efforts of the internal audit activity. |
|  |  | * Describe appropriate communications between internal auditors and stakeholders, including key performance indicators; recognize that the chief audit executive reports on the overall effectiveness of the organization’s internal control and risk management processes to senior management and the board. | * Prepare relevant and appropriate communications for internal audit stakeholders, including reports to senior management and the board (e.g., significant risk exposures, key performance indicators, etc.). | * Assess internal audit communications with stakeholders, including key performance indicators to evaluate the success of the internal audit activity, and recommend improvements. |
|  |  | * Recognize the importance of written and verbal communication skills, including soft skills such as conflict management, influence, and persuasion. | * Demonstrate soft skills (conflict management, influence, and persuasion); provide insightful consultation to contribute to the organization’s effectiveness; detect opportunities for change and facilitate change. | * Assess the internal audit activity’s written and verbal communication skills, soft skills, and innovation; recommend improvements. |