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MINISTRY OF FINANCE

ROYAL GOVERNMENT OF BHUTAN

# Competency Based Framework for Internal Auditors



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## **1 Background**

### **1.1 About the Internal Audit Function**

In the 1990's, the Royal Government of Bhutan (RGoB) embarked on series of measures intended to enhance good governance underpinned by need to improve transparency, accountability, efficiency, and effectiveness of government operations. As part of these measures, the government decided to enhance the internal control framework by establishing an internal audit service (IAS) as an integral part of that control framework.

The Royal Civil Service Commission (RCSC), taking the aspirations of enhancing good governance, during its 152<sup>nd</sup> Meeting held on 1st March 2000, approved the staffing pattern for the Internal Audit Units (IAU) in the Ministries. Accordingly, Internal Audit Units were established for the first time on 1<sup>st</sup> June 2000 and the RCSC selected civil servants from different fields and posted them as Internal Auditors to six Ministries with 17 staff selected from various discipline within the civil service.

The Ministry of Finance (MoF) was assigned with the coordinating responsibility of Internal Auditors by an executive order from the Honorable Prime Minister in 2006. Subsequently, the coordinating body for IAS was identified under section 23(o) of the Public Finance Act in 2007 and the Ministry of Finance started administering the Internal Audit Service (IAS). Later in 2008, the RCSC as part of the 10th FYP, approved the establishment of Central Coordinating Agency (CCA) and internal audit positions in 10 Ministries and 20 Dzongkhags.

In 2009, Central Coordinating Agency (CCA) under the Ministry of Finance was established to facilitate smooth functioning of IAUs. The Chief Internal Auditor reports to the Finance Secretary. The internal audit units in the ministries, dzongkhags and autonomous agencies reports to their respective heads of the management.

Internal Audit Standards, Internal Audit Activity Charter, code of ethics, manuals, and guidelines are in place for the day-to-day management and functioning of CCA and IAUs. Currently Internal Audit Service has 46 staff in various position levels with diploma and masters' qualification.

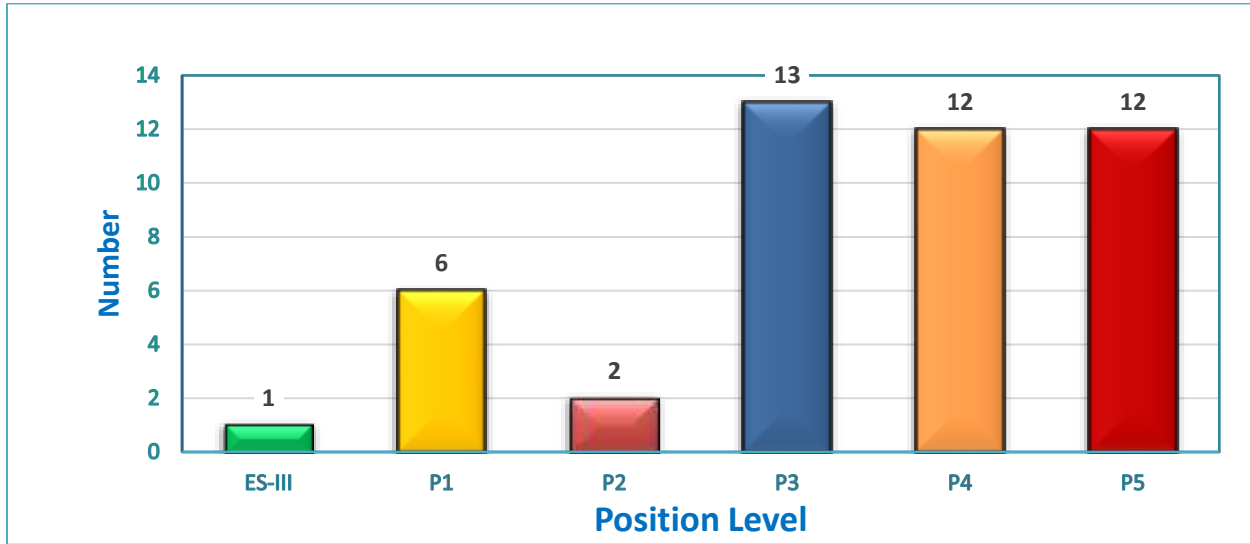
### 1.1.1 Key Milestones



**1.1.2 Existing strength of Internal Auditors**

As of June 2021, there were 46 internal auditors as shown in figure 1. Their distribution as per position levels in ministries, dzongkhags and autonomous agencies are shown in figure 2.

Figure 1: Number of Internal Auditors as per position level



**Table 1:** Number of Internal Auditors employed in various organizations as per position level

Organization	Number	ES	P1	P2	P3	P4	P5
Ministry (10)	22	01	04	02	10	03	02
Dzongkhag (13)	13	-	-	-	01	07	05
Autonomous Agency (6)	06	-	-	-	01	-	05
CCA (5)	05	-	02		01	02	-

**1.2 Vision of the Central Coordinating Agency (CCA).**

*“Assuring an efficient civil service in support of good governance through the institutionalization of a strengthened internal control system.”*

### 1.3 Missions of Internal Audit Coordinating Agency (CCA).

*“Strengthen internal control mechanism in civil service agencies through effective administration of internal audit service”.*

### 1.4 Core Values



**1.5 Core Functions**

Internal Audit Service	Core Functions
Central Coordinating Agency (CCA)	<ul style="list-style-type: none"> <li>• Develop, review and modify the Charter, Standards, Manuals, and Code of Ethics.</li> <li>• Liaise with other national, regional and international bodies.</li> <li>• Develop Professional competencies of Internal Auditors</li> <li>• Ensure quality, uniformity and consistency of Internal Audit function.</li> </ul>
Internal Audit Units	<ul style="list-style-type: none"> <li>• Review governance and risk management systems of the government agency;</li> <li>• Asses control and ensure compliance;</li> <li>• Evaluate the adequacy and reliability of information for informed decision making of agency’s operation;</li> <li>• Conduct risk based, performance and systems audit to strengthen internal control mechanism;</li> <li>• Evaluate risk and protect assets;</li> <li>• Provide assurance that appropriate institutional policies and procedures and good practices are followed by agency.</li> <li>• Analyze emerging trends, challenges, opportunities and offer advice for improvement.</li> <li>• Serve, support and influence management at all levels to promote good governance.</li> </ul>

**2 Competency-Based Framework for Internal Auditors**

**2.1 Introduction**

The Competency based Framework for Internal Auditors provides a clear and concise professional development plan for internal auditors at every level of their career. The framework defines 3 Key roles, 3 Competency areas, 16 Key Competencies, and 21 Behavior Indicators for 4 different proficiency levels. The comprehensive and concurrent strategy defines and delivers the knowledge, skills and abilities necessary to navigate a successful career in internal auditing focused on best practices and practical applications. The CBF for internal auditors is focused on four distinct competency levels that progress from foundation, intermediate, experience and advance.



The Organization's success is driven by the capability of its employees and competency based framework helps in building the future of the organization by linking individuals' capabilities to organizational goals. Thus, Competency Framework for Internal Auditors is developed to guide the Internal Auditors in its capacity development initiatives that are provided based on the competency gaps identified in the framework. It sets out basic competency requirements for an internal auditor and brings clarity in performance standards that are expected of individuals at different level of proficiency.

CBF is a framework that broadly defines the blueprint for excellent performance of internal auditors within an agency. This framework is expected to guide CCA to identify skills, assist continuous development and professionalization of internal auditors to discharge their duties in a most effective and efficient manner. Currently, CCA does not have a structured plan toward providing targeted HR development opportunities to the internal auditors. HR interventions are mostly ad-hoc and largely contingent on what is available and offered by the RGoB. These practices do not provide avenues for the CCA to plan HR interventions strategically. Hence, it does not create a uniform pool of competent internal auditors equipped with the necessary Knowledge, Skills and Attributes (KSA) at all levels. The framework also serves as an effective onboarding tool or a multi-year training plan that helps the CCA to continuously identify and fill skill gaps within the internal audit functions.

## **2.2 Purpose**

The CBF highlights the knowledge, skills and abilities required for Internal Auditors to achieve a high level of professional competence and deliver the highest standard services. The framework is developed with the following aim and objectives.

## **2.3 Aim**

Build a fraternity of Internal Audit who are highly knowledgeable, skillful and competent in delivering efficient and effective services of the highest standard.

## **2.4 Objectives**

- To enable Internal Audit Service, have an efficient and competent workforce by aligning knowledge, skills and capabilities with organizational priorities resulting in enhancement of delivery of quality audit services;
- To identify critical performance gaps based on current responsibilities and develop HR development plans to ensure continuous professional development; and
- To be used in implementing various HR initiatives such as succession planning, transfers, and performance management for effective overall organizational development.

## 2.5 Framework Development Processes

The development of the framework involved identifying Role Profiles, Competency Areas, Key Competencies, Behavioral Indicators and Proficiency Levels through a rigorous consultative process with key stakeholders.

The development of the framework involved the following processes:



**2.5.1 Timeline and activities carried out by the working group to develop CBF:**



**2.6 Structure**

**2.6.1 Diagrammatic overview of the CBF for Internal Auditors**

Through this framework development process, we identified 3 competency areas, 16 Key Competencies and developed 21 BIs across 4 proficiency levels and 154 proficiency descriptors for Internal Auditors as depicted in the figure 2 & 3 below: -

Figure 2: Overview of CBF for Internal Auditors

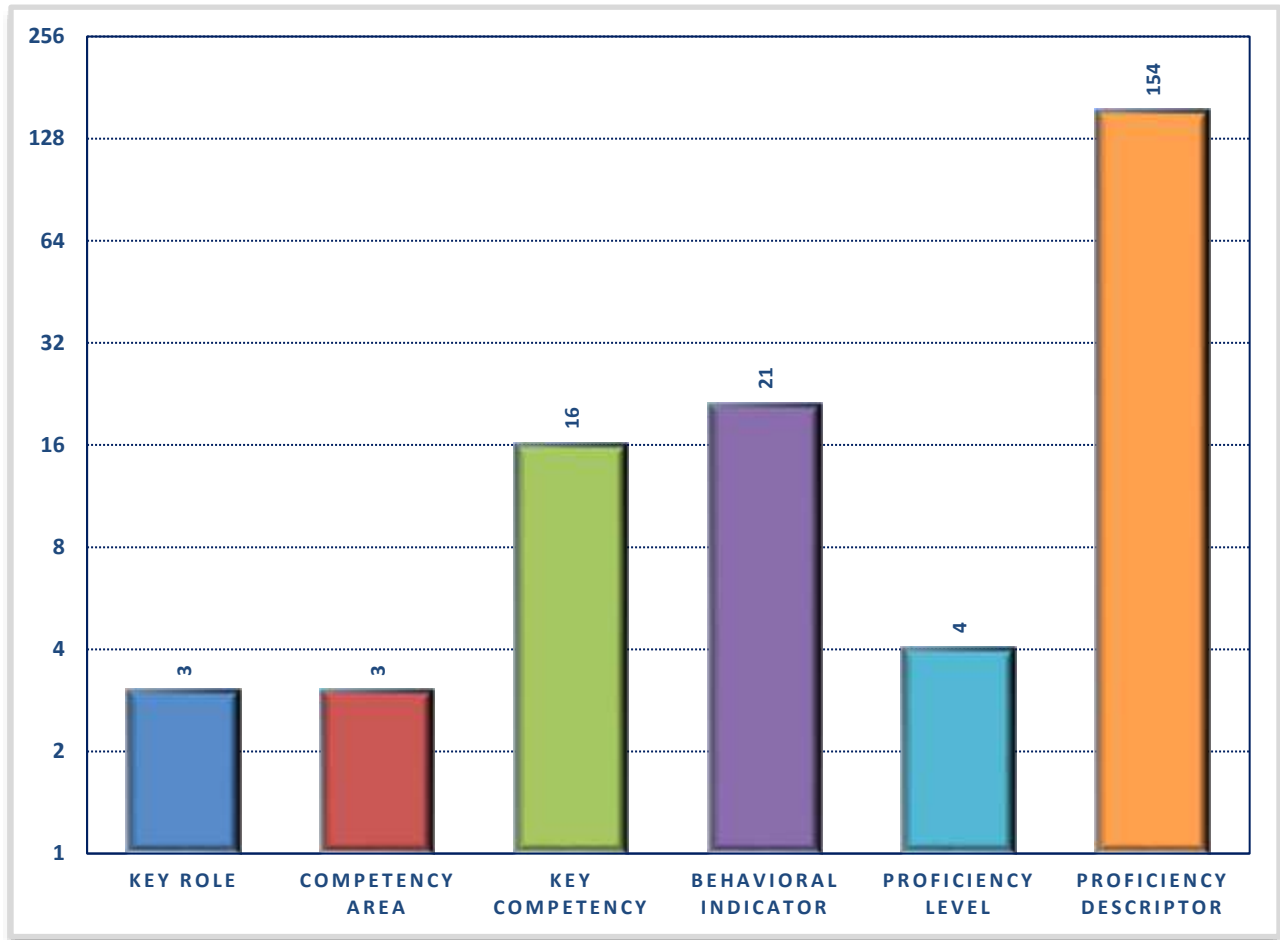
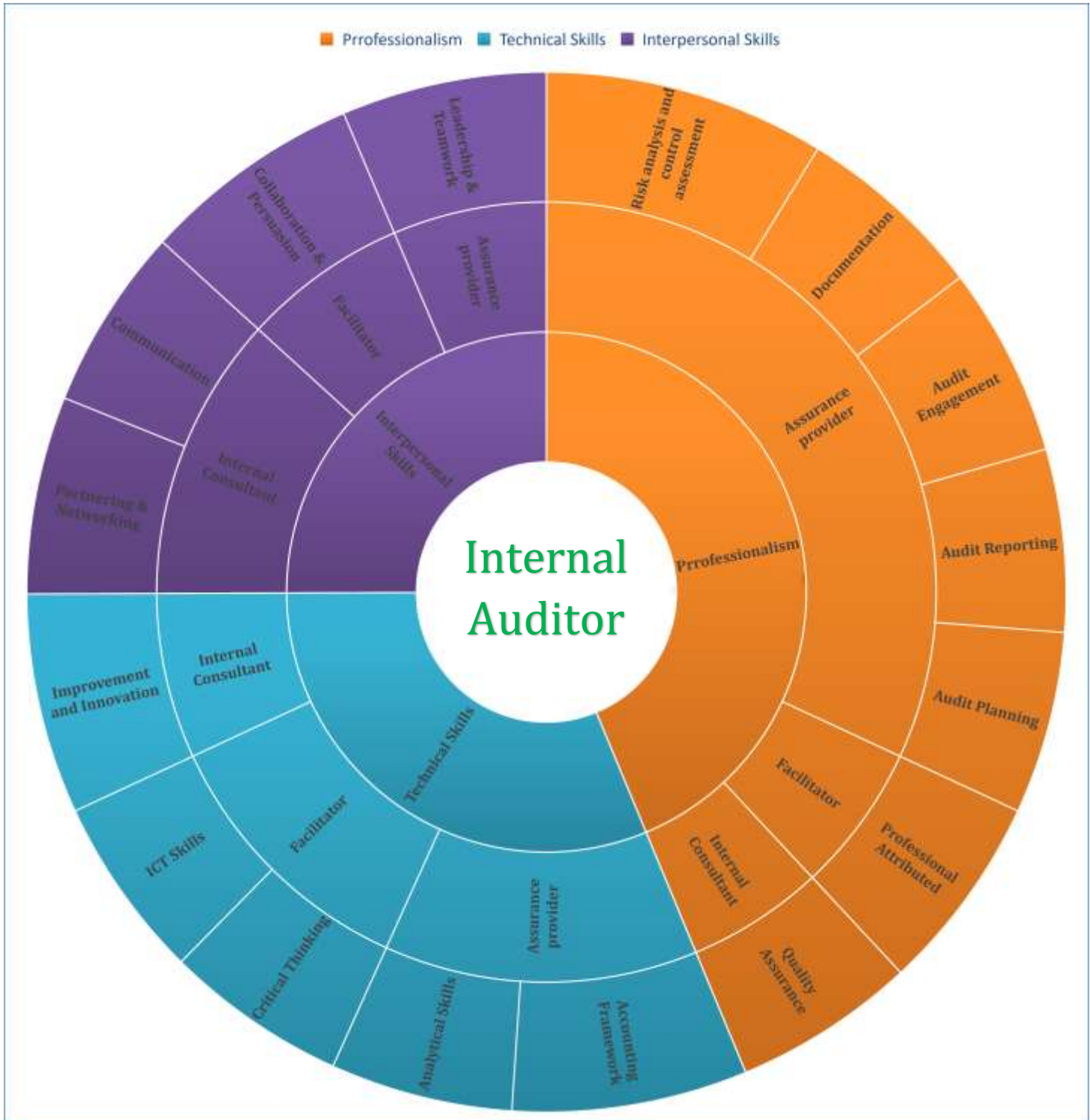


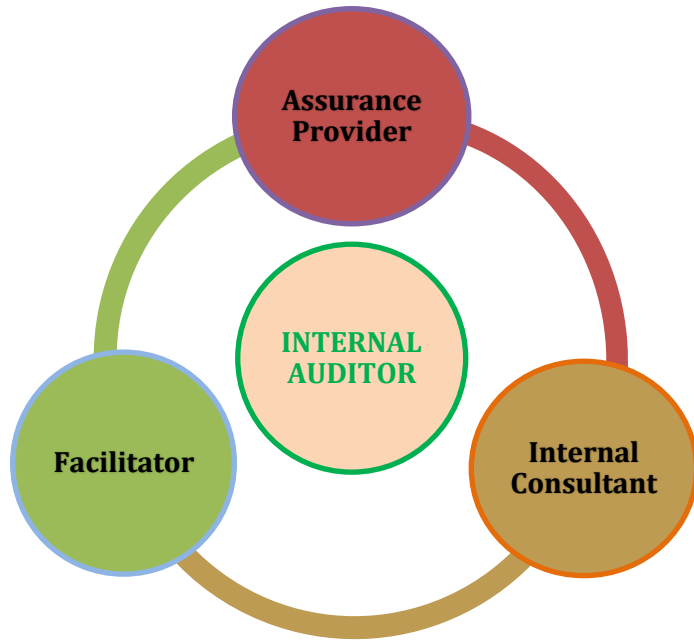
Figure 3: Overview of CBF for Internal Auditors



### 2.6.2 Identification of Key Role

The key role is an organized set of behaviors that are crucial to achieve the current and future goals of the agency. Following are the key roles expected to be performed by the Internal Auditor: -

- a. Assurance Provider
- b. Internal Consultant
- c. Facilitator



### 2.6.3 Description of Role Profile

The role profile is the description of roles that internal auditors are expected to demonstrate in achieving the outcomes of respective agencies. It defines outcomes and competencies for an individual role. It concentrates on outcomes rather than duties, which provides better guidance than a job description on expectations. It does not constrain Internal Auditors to carry out a prescribed set of tasks.

### 2.6.4 Role Profile of Internal Auditor

SN	Key Role	Role Description
1	Assurance Provider	<ol style="list-style-type: none"> <li>1. Apply systematic and disciplined approach in evaluating adequacy and effectiveness of governance, risk management, and control processes to ensure agency's objectives are achieved.</li> <li>2. Diagnose complex and problems by leveraging digital capabilities and provides solution options for continuous improvement of the organization.</li> <li>3. Engage in evaluating critical risks and control weaknesses to advise the management to strategize corrective measures</li> <li>4. Assess whether things are going as they should for an organization to meet its strategic, financial, and operational goals, and to maintain an ethical environment and culture of accountability.</li> </ol>
2	Internal Consultant	<ol style="list-style-type: none"> <li>1. Align with stakeholder expectations to foster support for change.</li> <li>2. Understand the nature of risk to advise the management on its degree of likelihood and impact</li> <li>3. Analyze emerging trends and challenges and provide corrective measures for strategic intervention by head of agencies.</li> <li>4. Ensure the reliability, coherence, and transparency of information needed for informed decision making.</li> <li>5. Conceive proactive ideas and recommend policy options.</li> <li>6. Evaluate emerging technologies, analyze opportunities, and offer recommendations for improvement</li> </ol>
3	Facilitator	<ol style="list-style-type: none"> <li>1. Serve as internal control mechanism to mitigate risk related to audit issues, corruption, and fraud in the organization.</li> <li>2. Support management to promote good governance in the agency.</li> <li>3. Influence management at all levels to improve organizational environment.</li> </ol>

### 2.6.5 Identification of Competency Areas

The competency area is the clustering of key competencies by related behavior and functions of each role. It comprises a set of Knowledge, Skills and Abilities (KSA) that result in essential

behaviors expected from Internal Auditor. The framework has identified 3 competency areas as follows: -

Role #	Key Role	Competency Area
1	1. Assurance Provider	1.1 Professionalism
		1.2 Technical Skills
		1.3 Interpersonal Skills
2	2. Internal Consultant	2.1 Professionalism
		2.2 Technical Skills
		2.3 Interpersonal Skills
3	3. Facilitator	3.1 Professionalism
		3.2 Technical Skills
		3.3 Interpersonal Skills

### 2.6.6 Identification of Key Competencies

The key competency is an observable behavior that indicates the presence of the particular competency. Generally, it is broadly divided as core competency, leadership competency and technical or functional competency. The framework has identified 3 key competencies as presented below: -

SN	Key Role	Competency Area	Key Competencies
1	Assurance Provider	1.1 Professionalism	1.1.1 Audit Planning
			1.1.2 Audit Engagement
			1.1.3 Risk Analysis and control assessment
			1.1.4 Audit Reporting
			1.1.5 Documentation
		1.2 Technical	1.2.1 Analytical Skills
			1.2.2 Accounting Framework
1.3 Interpersonal	1.3.1 Team Work		
2	Internal Consultant	2.1 Professionalism	2.1.1 Quality Assurance
		2.2 Technical	2.2.1 Improvement and innovation
		2.3 Interpersonal	2.3.1 Communication
			2.3.2 Partnering and Networking
		3	Facilitator
3.1.2 ICT Skills			
3.1.3 Critical Thinking			
3.2 Technical	3.2.1 Collaboration and Persuasion		



### 2.6.7 Identification of Behavioral Indicators

The Behavioral Indicators is the description of competencies based on various proficiency levels. It outlines a collection of desired and observable motives, traits and behaviors when executing or carrying out the assigned task. It serves as a tool to guide evaluations of employee performance. The framework has identified 77 behavioral indicators.

#### A: Competency Areas, Key Competencies and Behavioral Indicators

Competency Area	Key Competency	Behavior Indicators
<b>Key Role 1: Assurance Provider</b>		
1.1 Professionalism	1.1.1 Audit Planning	1.1.1.1 Evaluates adequacy and effectiveness of governance, internal controls and risk management processes.
		1.1.1.2 Establishes an internal audit plan that responds to the needs of the agency.
	1.1.2 Audit Engagement	1.1.2.1 Manages the audit engagement to perform the audit as per the auditing standards
	1.1.3 Risk Analysis and control assessment	1.1.3.1 Assists the agency in maintaining effective controls in response to risks to provide reliability and integrity of financial information, operational efficiency, and compliance to regulations.
	1.1.4 Audit reporting	1.1.4.1 Assess engagement results in accordance with the engagement objectives to draw conclusions and make recommendations for improvements.
	1.1.5 Documentation	1.1.5.1 Maintains documents to provide sufficient evidence of work performed and support conclusions consistent with other requirements.
1.2 Technical	1.2.1 Analytical Skills	1.2.1.1 Determines strategies to apply appropriate analytical tools for sampling and testing of data.

	1.2.2 Accounting Framework	1.2.2.1 Evaluates the financial statements to determine the risk and impact of misstatements and compliance to accounting standards.
<b>Key Role 2: Internal Consultant</b>		
2.1 Professionalism	2.1.1 Quality Assurance	2.1.1.1 Performs quality assurance review and foster commitment to learning to enhance the credibility of internal audit function.
2.2 Technical	2.2.1 Improvement and innovation	2.2.1.1 Makes a significant contribution to organizational change and improvement strategy
2.2 Interpersonal	2.2.1 Communication	2.2.1.1 Communicates in a clear and focused style using effective verbal, non-verbal, graphical, written and oral communication techniques in formal and informal situations.
	2.2.2 Partnering and Net working	2.2.2.1 Leverages network effectively to research, and define agency issues for generating and informing innovative delivery solutions.
<b>Key Role 3: Facilitator</b>		
3.1 Professionalism	3.1.1 Professional Attributes	3.1.1.1 Leads by example as an auditing professional to promote the value of internal auditing.
3.2 Technical	3.2.1 ICT Skills	3.2.1.1 Uses the existing and emerging systems to determine the application methods to enhance effectiveness of internal audit
	3.2.2 Critical Thinking	3.2.2.1 Applies creative and innovative ideas to enhance capability of internal auditors
3.3 Interpersonal	3.3.1 Collaboration and Persuasion	3.3.1.1 Demonstrates effective collaboration and persuasion skills to achieve desired outcomes.

### 2.6.8 Classification of Proficiency Levels

The proficiency level is categorized based on the level of expertise. It describes the levels of a competency required to perform a specific job successfully. There is a progression of proficiencies at each level. The proficiency level of Internal Auditor is

categorized into four levels as i) Foundation (P5 & P4), ii) Intermediate (P3) and iii) Experienced (P2) and iv) Advanced (P1). The framework has identified 21 behavioral indicators across four levels of proficiency.

The proficiency will enable individual officials to distinguish the type of competencies expected in their career path, which will give them an opportunity to enhance competency in achieving current as well future career goals. As the officials in position levels of P5 & P4 play similar roles, their proficiency levels are merged together. Further, the proficiency level will set a benchmark for the recruitment and deployment. The proficiency levels of each key competency are detailed below:

**B: Proficiency Levels**

<b>Key Role 1: Assurance Provider</b>			
<b>Competency Area: 1.1 Professionalism</b>			
<b>Key Competency: 1.1.1 Audit Planning</b>			
<b>Behavior Indicator: 1.1.1.1 Evaluates adequacy and effectiveness of governance, internal controls and risk management processes</b>			
<b>Foundation</b>	<b>Intermediate</b>	<b>Experienced</b>	<b>Advanced</b>
<ol style="list-style-type: none"> <li>Understands the organizational structure, processes, operations, systems and mandates of the agency.</li> <li>Understands the basic concepts of organizational governance.</li> </ol>	<ol style="list-style-type: none"> <li>Acquires sufficient knowledge on organizational structures, processes, operations, systems and mandates of the agency.</li> <li>Understands the implementation of governance arrangement.</li> </ol>	<ol style="list-style-type: none"> <li>Analyzes and evaluates agency organizational structures, processes, operations and systems.</li> <li>Evaluates complex governance concepts to recommend different approaches.</li> </ol>	<ol style="list-style-type: none"> <li>Reviews the assessment of agency's organizational structures, processes, operations and systems.</li> <li>Reviews the assessment of complex governance concepts and recommend different approaches.</li> </ol>

<b>Behavior Indicator: 1.1.1.2 Establishes an internal audit plan that responds to the needs of the agency</b>			
<b>Foundation</b>	<b>Intermediate</b>	<b>Experienced</b>	<b>Advanced</b>
1. Understands the main aspects of audit planning and assists in developing audit plan.	1. Applies audit planning process to develop a risk-based audit plan.	1. Reviews internal audit plan. 2. Formulates strategic plan or multiyear rolling plan relevant to the agency conforming to audit planning standards.	1. Provides guidance and clear direction to subordinates on audit planning process. 2. Formulates strategic plan or multiyear rolling plan relevant to the agency conforming to audit planning standards.
<b>Competency Area: 1.1 Professionalism</b>			
<b>Key Competency: 1.1.2 Risk Analysis and Control Assessment</b>			
<b>Behavior Indicator: 1.1.2.1 Evaluates risk based on the risk management framework to provide assurance on design and effectiveness of risk management.</b>			
<b>Foundation</b>	<b>Intermediate</b>	<b>Experienced</b>	<b>Advanced</b>
1. Recognizes risk management concepts and is aware of elements of risks faced by the agency which are applicable to the engagement.	1. Understands the risk management culture and elements of risk faced by agency applicable to the engagement.	1. Identifies the implications of the agency's level of risk, risk tolerance, and approach to managing risk and provide recommendation.	1. Evaluates and identifies changes that would improve the agency's risk management processes.
<b>Behavior Indicator: 1.1.2.2 Determines the design and effectiveness of controls in agency that responds to risk.</b>			
<b>Foundation</b>	<b>Intermediate</b>	<b>Experienced</b>	<b>Advanced</b>
1. Recognizes agency's internal control system,	1. Evaluates and tests agency's internal	1. Compares agency's internal control system	1. Evaluates sufficiency and approves strategies

<p>including internal control activities in response to risk.</p> <p>2. Devises testing and analysis in evaluation of internal controls.</p>	<p>control system, including internal control activities in response to potential risk.</p> <p>2. Analyzes results of test to determine if it confirms to the engagement objectives.</p>	<p>against internal control frameworks (COSO Framework) to identify unique engagement requirements and makes recommendations.</p> <p>2. Reviews control test results and recommend improvements to engagement objectives.</p>	<p>related to internal control evaluation.</p> <p>2. Diagnoses ineffective control design and provides solution</p>
<p><b>Competency Area: 1.1 Professionalism</b></p>			
<p><b>Key Competency: 1.1.3 Audit Engagement</b></p>			
<p><b>Behavior Indicator: 1.1.3.1 Prepares engagement plan to establish engagement objectives.</b></p>			
<p><b>Foundation</b></p>	<p><b>Intermediate</b></p>	<p><b>Experienced</b></p>	<p><b>Advanced</b></p>
<p>1. Aware of the risks specifically affecting engagement (e.g. Material non-compliance risk, fraud risk, misstatement)</p> <p>2. Explains and identifies appropriate evidence gathering techniques /methods</p> <p>3. Collects evidences from different sources by performing evidence gathering</p>	<p>1. Conducts preliminary risk assessment and determines engagement objective and scope.</p> <p>2. Establishes the objectives, scope including limitations, timing, deliverables, applicable due dates related to audit engagement.</p>	<p>1. Determines engagement procedures and prepares audit program and communicates with the management.</p> <p>2. Revises the objectives, scope including limitations, timing, deliverables, applicable due dates related to audit engagement.</p>	<p>1. Reviews engagement program and ensures adequate resources.</p> <p>2. Ensures the engagement is executed to meet objectives including scope limitations, type of service, timing, deliverables, applicable due dates and end user considerations.</p>

<p>techniques/methods to meet sufficiency and appropriateness of evidences.</p>			
<p><b>Behavior Indicator: 1.1.3.2 Obtains sufficient and appropriate audit evidences by performing appropriate audit procedures and methods to establish audit findings, conclusion and recommendations.</b></p>			
<p><b>Foundation</b></p>	<p><b>Intermediate</b></p>	<p><b>Experienced</b></p>	<p><b>Advanced</b></p>
<ol style="list-style-type: none"> <li>1. Aware of the risks specifically affecting engagement (e.g. Material non-compliance risk, fraud risk, misstatement)</li> <li>2. Explains and identifies appropriate evidence gathering techniques /methods</li> <li>3. Collects evidences from different sources by performing evidence gathering techniques/methods to meet sufficiency and appropriateness of evidences.</li> </ol>	<ol style="list-style-type: none"> <li>1. Demonstrates adequate understanding of audit evidence gathering techniques and methods by defining risks specifically affecting engagement (e.g., material non-compliance risk, fraud risk, misstatement)</li> <li>2. Applies sampling concepts to executes sampling procedures, document results, and extract sample findings to determine additional steps.</li> <li>3. Evaluates the evidence gathered to form the engagement conclusion for reporting.</li> </ol>	<ol style="list-style-type: none"> <li>1. Decides whether the audit evidence is sufficient and appropriate to provide the basis of conclusion in relation to the degree of risk.</li> <li>2. Evaluates sampling strategy and recommend changes, as needed, and design templates and strategies for sampling in different situation.</li> <li>3. Exercises professional judgment to determine the nature, timing and extent of the audit procedures to be performed</li> </ol>	<ol style="list-style-type: none"> <li>1. Reviews agency’s policies, tools, and processes to improve information identification.</li> <li>2. Evaluates and concludes on sufficiency of risk mitigation strategy to a given risk profile.</li> <li>3. Approves the templates and strategies for sampling in different situations and issue guidance on evaluating sampling results and findings.</li> </ol>

<b>Competency Area: 1.1 Professionalism</b>			
<b>Key Competency: 1.1.4 Documentation</b>			
<b>Behavior Indicator: 1.1.4.1 Documents sufficient evidence to support engagement conclusions.</b>			
<b>Foundation</b>	<b>Intermediate</b>	<b>Experienced</b>	<b>Advanced</b>
Understands and follows documentation procedures and protocols.	Documents audit evidences and working papers for the entire audit process to support the results.	<ol style="list-style-type: none"> <li>1. Evaluates whether engagements are properly documented in accordance with the governing requirements.</li> <li>2. Maintains confidentiality and safe custody of audit documents to meet professional requirement.</li> </ol>	<ol style="list-style-type: none"> <li>1. Directs the subordinates to comply with documentation requirements and retention policy to preserve critical information.</li> <li>2. Reviews the documentation procedures to support accuracy and completeness</li> </ol>
<b>Behavior Indicator: 1.1.4.2. Maintains adequate audit working papers in printed and electronic forms consistent with professional requirements.</b>			
<b>Foundation</b>	<b>Intermediate</b>	<b>Experienced</b>	<b>Advanced</b>
Understands and maintains adequate working papers to establish clear link between audit findings and work performed.	Provides documentary evidence to support accuracy and completeness of work done	<ol style="list-style-type: none"> <li>1. Evaluates accuracy, completeness, logical arrangement and relevance of working papers to support findings and recommendations.</li> <li>2. Reviews and approves work papers for the audit</li> </ol>	<ol style="list-style-type: none"> <li>1. Facilitates and provides supervisory and quality assurance reviews to evaluate skills and competencies of internal auditors.</li> <li>2. Recommends requirement for future developments of internal auditors.</li> </ol>

		tests conducted and evidence gathered.	
<b>Competency Area: 1.1 Professionalism</b>			
<b>Key Competency: 1.1.5 Audit Reporting</b>			
<b>Behavior Indicator: 1.1.5.1 Communicates the engagement results to strengthen governance, risk and control mechanisms.</b>			
<b>Foundation</b>	<b>Intermediate</b>	<b>Experienced</b>	<b>Advanced</b>
<ol style="list-style-type: none"> <li>1. Demonstrates an understanding of internal auditing standards on communication and drafts audit observation sheet.</li> <li>2. Records the minutes of audit meetings (entry/exit) using standard format.</li> </ol>	<ol style="list-style-type: none"> <li>1. Evaluates the observation sheet to draw potential recommendations.</li> <li>2. Evaluates the audit observations with the management responses and prepare draft audit report.</li> </ol>	<ol style="list-style-type: none"> <li>1. Prepares engagement report in the standard format and communicate to the management.</li> <li>2. Determines the quantitative and qualitative assessment of findings and their impact on conclusions.</li> </ol>	<ol style="list-style-type: none"> <li>3. Institutes proper communication strategy for dissemination of audit results.</li> <li>4. Coaches the subordinates to hone their communication skill.</li> </ol>
<b>Behavior Indicator: 1.1.5.2 Monitors the implementation of audit recommendations accepted by the management.</b>			
<b>Foundation</b>	<b>Intermediate</b>	<b>Experienced</b>	<b>Advanced</b>
Understands the established procedures for conducting follow up on audit recommendations.	Evaluates the actions taken by the management on audit recommendations and prepare follow up action taken report.	Designs monitoring tools and techniques for follow-up audit.	Develops the follow up strategies on audit recommendations.



<b>Competency Area: 1.2 Technical</b>			
<b>Key Competency: 1.2.1 Analytical Skills</b>			
<b>Behavior Indicator: 1.2.1.1 Determines strategies to apply appropriate analytical tools for sampling and testing of data.</b>			
<b>Foundation</b>	<b>Intermediate</b>	<b>Experienced</b>	<b>Advanced</b>
<ol style="list-style-type: none"> <li>Understands purpose and limitations of analytical procedures, control testing and substantive testing.</li> <li>Recognizes analytical concepts, tools and methodologies</li> </ol>	<ol style="list-style-type: none"> <li>Identifies opportunities to use analytical capabilities to achieve engagement objectives</li> <li>Applies understanding of analytical procedures, control testing, and substantive testing to develop a plan or testing strategy</li> </ol>	<ol style="list-style-type: none"> <li>Evaluates and approves plan or testing strategy for analytical procedures, control testing, and substantive testing</li> <li>Develops, uses and interprets the results of advanced analytics and adjusts engagement procedures accordingly</li> </ol>	<ol style="list-style-type: none"> <li>Approves plan or testing strategy for analytical procedures, control testing, and substantive testing pertaining to high-risk, complex, or unusual subject matters</li> <li>Develops new strategies to incorporate advanced analytics.</li> </ol>
<b>Competency Area: 1.2 Technical</b>			
<b>Key Competency: 1.2.2 Accounting Framework</b>			
<b>Behavior Indicator: 1.2.2.1 Evaluates the financial statements to determine the risk and impact of misstatements and compliance to applicable accounting standards.</b>			
<b>Foundation</b>	<b>Intermediate</b>	<b>Experienced</b>	<b>Advanced</b>
Aware of the basic accounting concepts and financial statements of the agency to identify risks.	Understands the accounting concepts and financial statements to identify risks unique to the agency	Analyzes the accounting system and financial statements to determine the effect on the engagement due to misstatement and compliance risk and provide recommendation	valuates the accounting system and financial statements of the agency to determine engagement effectiveness and provide recommendations.

<b>Competency Area: 1.3 Interpersonal</b>			
<b>Key Competency: 1.3.1 Teamwork</b>			
<b>Behavior Indicator: 1.3.1.1 Formulates strategies to maximize team synergy and performance.</b>			
<b>Foundation</b>	<b>Intermediate</b>	<b>Experienced</b>	<b>Advanced</b>
Aware of the responsibilities as a team member to share ideas and knowledge	Carries out the responsibilities as assigned by the team leader to achieve the objectives.	Implements strategies to maximize team synergy and improve performance.	Formulates strategies, allocates resources and delegates responsibilities to achieve the objectives.

<b>Key Role 2: Internal Consultant</b>			
<b>Competency Area: 2.1 Professionalism</b>			
<b>Key Competency: 2.1.1 Quality Assurance</b>			
<b>Behavior Indicator: 2.1.1.1 Performs quality assurance review and foster commitment to learning to enhance the credibility of internal audit function</b>			
<b>Foundation</b>	<b>Intermediate</b>	<b>Experienced</b>	<b>Advanced</b>
<ol style="list-style-type: none"> <li>1. Aware of the basic internal auditing standards to conduct internal audits.</li> <li>2. Understands the purpose of conducting quality assurance review as per the QAIP standards to ascertain effectiveness</li> </ol>	<ol style="list-style-type: none"> <li>1. Identifies the applicable standards to conduct internal audit.</li> <li>2. Ensures compliance to the requirements of relevant standards to ascertain quality engagements.</li> </ol>	<ol style="list-style-type: none"> <li>1. Plans and conducts continuous/periodic assessments to ensure quality of internal audit works.</li> <li>2. Evaluates information gathered and prepares the quality assurance review reports and</li> </ol>	<ol style="list-style-type: none"> <li>1. Ensures timely quality assurance review to facilitate external quality assurance and improve the capability of internal auditors.</li> <li>2. Seeks feedback and acts on it to assure quality</li> </ol>

and quality of internal audit.		provide recommendations for improvement.	compliance of individuals and team.  3. Leads quality assurance reviews including confirmation from agency.
<b>Competency Area: 2.2. Technical</b>			
<b>Key Competency: 2.2.3 Improvement and Innovation</b>			
<b>Behavior Indicator: Makes a significant contribution to organizational change and improvement strategy</b>			
<b>Foundation</b>	<b>Intermediate</b>	<b>Experienced</b>	<b>Advanced</b>
<ol style="list-style-type: none"> <li>1. Seeks and justifies opportunities for continuous improvement.</li> <li>2. Encourages others to embrace change by explaining the intended benefits.</li> </ol>	<ol style="list-style-type: none"> <li>1. Identifies the risks associated with change and adapts audit activity to manage the risks.</li> <li>2. Adjusts team priorities to new and changing priorities of the organization</li> </ol>	<ol style="list-style-type: none"> <li>1. Accommodates new priorities and implements positive changes in area of work.</li> <li>2. Assesses the potential barriers and resources for change initiatives</li> </ol>	<ol style="list-style-type: none"> <li>1. Encourages others to propose innovative ideas and provides positive feedback to ensure new ideas are progressed.</li> <li>2. Implements change programs across the audit function and team.</li> </ol>

<b>Competency Area: 2.3 Interpersonal</b>			
<b>Key Competency: 2.2.1 Communication</b>			
<b>Behavior Indicator: 2.2.1.1 Communicates in a clear and focused style using effective verbal, non-verbal, graphical, written and oral communication techniques in formal and informal situations.</b>			
<b>Foundation</b>	<b>Intermediate</b>	<b>Experienced</b>	<b>Advanced</b>
<ol style="list-style-type: none"> <li>1. Demonstrates and delivers verbal and written information in a clear manner.</li> <li>2. Listens actively and acknowledge hearing different perspective to react appropriately</li> </ol>	<ol style="list-style-type: none"> <li>1. Uses communication tools and techniques appropriately to communicate effectively in a timely manner.</li> <li>2. Develops techniques of persuasive verbal and written communication.</li> </ol>	<ol style="list-style-type: none"> <li>1. Draws on a range of experiences and techniques to adapt communication style to challenging situations and audiences.</li> <li>2. Presents ideas to the client convincingly to achieve specific outcomes.</li> </ol>	<ol style="list-style-type: none"> <li>1. Conveys ideas and thoughts in a clear focused style using effective communication techniques in formal and informal situations.</li> <li>2. Delivers confident and engaging presentations to a wide range of audiences.</li> <li>3. Advises, coaches and mentors others in effective communication techniques.</li> </ol>

<b>Competency Area: 2.2 Interpersonal</b>			
<b>Key Competency: 2.2.2 Partnering and networking</b>			
<b>Behavior Indicator: 2.2.2.1 Leverages network effectively to research, and define agency issues for generating and informing innovative delivery solutions.</b>			
<b>Foundation</b>	<b>Intermediate</b>	<b>Experienced</b>	<b>Advanced</b>
1. Understands and engages expertise of others alongside own.	1. Develops network to support and add value to client engagements, including within own agency and external professional networks.	1. Leverages effective, established networks to create added value for the agency.	1. Leverages network effectively to research and define agency issues that generate innovative and delivery solutions for agency.  2. Shares acquired knowledge and experience with others in appropriate ways in order to build value for the agency.

<b>Key Role 3: Facilitator</b>			
<b>Competency Area: 3.1 Professionalism</b>			
<b>Key Competency: 3.1.1 Professional Attributes</b>			
<b>Behavior Indicator: 3.1.1 Leads by example as an auditing professional to promote the value of internal auditing.</b>			
<b>Foundation</b>	<b>Intermediate</b>	<b>Experienced</b>	<b>Advanced</b>
<ol style="list-style-type: none"> <li>1. Aware of the code of ethics to behave in a transparent manner and is accountable for meeting performance targets.</li> <li>2. Applies ethical principles and values to the activities being audited</li> <li>3. Maintains independence and objectivity in all situations.</li> </ol>	<ol style="list-style-type: none"> <li>1. Demonstrates an understanding of the applicable code of ethics and acts accordingly, in letter and spirit, in every situation.</li> <li>2. Exercises due professional care</li> <li>3. Maintains independence and objectivity in all situations.</li> </ol>	<ol style="list-style-type: none"> <li>1. Demonstrates ethical behavior in all situations and displays personal accountability.</li> <li>2. Demonstrates compliance with culture, policies and procedures of oversight bodies.</li> <li>3. Maintains independence and objectivity in all situations.</li> </ol>	<ol style="list-style-type: none"> <li>1. Demonstrates highest ethical behavior in all situations to lead and promote credibility of the Internal Audit profession.</li> <li>2. Ensures compliance with culture, policies and procedures of oversight bodies.</li> <li>3. Advocates the use of ethical principles and values to the activities being audited</li> <li>4. Maintains independence and objectivity in all situations.</li> </ol>

<b>Competency Area: 3.2 Technical</b>			
<b>Key Competency: 3.2.1 ICT Skills</b>			
<b>Behavior Indicator: 3.2.2.1 Uses the existing and emerging systems to determine the application methods to enhance effectiveness of internal audit</b>			
<b>Foundation</b>	<b>Intermediate</b>	<b>Experienced</b>	<b>Advanced</b>
<ol style="list-style-type: none"> <li>Understands the purpose, advantages, and disadvantages of using computer assisted audit tools and techniques.</li> <li>Aware of IT security and infrastructure knowledge.</li> <li>Effectively uses Microsoft office</li> <li>(word processing, spreadsheet, presentation)</li> </ol>	<ol style="list-style-type: none"> <li>Applies computer-assisted audit tools and techniques to enhance the effectiveness of auditing.</li> <li>Possesses knowledge of operating system platforms.</li> <li>Effectively uses statistical package where appropriate</li> </ol>	<ol style="list-style-type: none"> <li>Formulates computer-assisted audit tools and techniques during the audit engagement.</li> <li>Describe data analytics, the data analytics process, and the application of data analytics methods in internal auditing.</li> </ol>	<ol style="list-style-type: none"> <li>Applies data analytics methods.</li> <li>Evaluates the use of data analytics in internal auditing.</li> </ol>
<b>Competency Area: 3.2 Technical</b>			
<b>Key Competency: 3.2.2 Critical Thinking</b>			
<b>Behavior Indicator: 3.2.1 Applies creative and innovative ideas to enhance capability of internal auditors.</b>			
<b>Foundation</b>	<b>Intermediate</b>	<b>Experienced</b>	<b>Advanced</b>
<ol style="list-style-type: none"> <li>Applies problem solving techniques for routine situations.</li> </ol>	<ol style="list-style-type: none"> <li>Selects and uses appropriate research, business intelligence</li> </ol>	<ol style="list-style-type: none"> <li>Ensures that the relevant tools and techniques are</li> </ol>	<ol style="list-style-type: none"> <li>Uses critical thinking to identify and propose</li> </ol>

<p>2. Selects and uses a variety of manual and automated tools and techniques to obtain data and other information on business process.</p>	<p>and problem solving techniques to analyze and solve complex situations.</p> <p>2. Analyzes and appraises the efficiency and effectiveness of business processes.</p>	<p>used during the business process analysis.</p>	<p>tactics for business process improvement.</p> <p>2. Ensures that information in decision making is relevant, accurate and sufficient.</p>
<p><b>Competency Area: 3.3 Interpersonal</b></p>			
<p><b>Key Competency: 3.3.1 Collaboration and persuasion</b></p>			
<p><b>Behavior Indicator: 3.3.1.1 Demonstrates effective collaboration and persuasion skills to achieve desired outcomes</b></p>			
<p><b>Foundation</b></p>	<p><b>Intermediate</b></p>	<p><b>Experienced</b></p>	<p><b>Advanced</b></p>
<p>1. Upholds service oriented attitude</p> <p>2. Participates fully as a team player</p>	<p>1. Nurtures and builds effective partnerships with audit engagement clients to achieve results.</p> <p>2. Puts people at ease and builds open, constructive relationships with all parties.</p>	<p>1. Nurtures and builds effective strategic partnerships with key internal and external stakeholder individuals and groups to achieve results.</p> <p>2. Uses a range of strategies to build active consensus and support.</p>	<p>1. Shows resilience in difficult situations to push through resistance and then work with people in a constructive manner.</p> <p>2. Leads by example with regard to respect, helpfulness and cooperation.</p>



## **2.7 Training Needs Analysis**

The Training Needs is the differences between desired capability and current capability. The Training Needs Analysis is the process of recognizing the skills gap and needs of training. It is the procedure to determine whether the training will bring out the solution to the problem. It ensures that training is targeting the correct competencies, the correct employees and the needs of the Department. The training can reduce, if not eliminate, the gap by equipping the Internal Auditors with knowledge and skills. It should be the shared responsibility of employee and Department to build and enhance their capability and competency.

The training needs analysis is carried out in consultation with the stakeholders through interview, survey and FGD. The questionnaire consists of both closed and open-ended questions. The questionnaire is based on 21 behavioral indicators of different proficiency levels on Likert Scale of “Competent” and “Not Competent” followed by open ended questions asking the likely reasons for ‘Not Competent’ and suggest interventions to address the gap. The behavioral indicators were assessed by proficiency level to identify the performance gaps.

**2.7.1 Training Needs Assessment at Foundation Proficiency Level**

Key Role: Assurance Provider					
Key Competency	Behavior Indicator	Proficiency Level	Current performance (Adequate/ Inadequate)	Likely reason for performance gap	Competency Building Interventions
Audit Planning	1. Evaluates adequacy and effectiveness of governance, internal controls and risk management processes.	1. Understands the organizational structure, processes, operations, systems and mandates of the agency. 2. Understands the basic concepts of organizational governance.	Adequate	Not Applicable	NA
	1. Establishes an internal audit plan that responds to the needs of the agency	1. Understands the main aspects of audit planning and assists in developing audit plan.	Inadequate	Lack of Technical Tools, New recruits	1. Fundamentals of Risk based Internal Auditing 2. Tools for new

Risk and control assessment	Evaluates risk based on the risk management framework to provide assurance on design and effectiveness of risk management.	1. Recognizes risk management concepts and is aware of elements of risks faced by the agency which are applicable to the engagement.	Inadequate	Complex Concepts, Lack of Technical Tools, Lack of Knowledge, New recruits	internal Auditors 3. CIA Part I or Internal Audit Essentials 4. Essential skills and practices 5. Internal Control-Guidelines, concepts and implementation.
	Determines the design and effectiveness of controls in agency that responds to risk.	1. Recognizes agency's internal control system, including internal control activities in response to risk. 2. Devises testing and analysis in evaluation of internal controls.	Inadequate	Complex Concepts, Lack of Technical Tools, Lack of Knowledge, New recruits	
Audit Engagement	Prepares engagement plan to establish engagement objectives.	1. Explains the agency's operational function and gathers information appropriately. 2. Identifies information necessary for the engagement and their sources including how engagement scope or approach affects information required	Inadequate	New recruits, Lack of Knowledge	Audit engagement fundamentals

	Obtains sufficient and appropriate audit evidences by performing appropriate audit procedures and methods to establish audit findings, conclusion and recommendations.	<ol style="list-style-type: none"> <li>1. Aware of the risks specifically affecting engagement (e.g. Material non-compliance risk, fraud risk, misstatement)</li> <li>2. Explains and identifies appropriate evidence gathering techniques /methods</li> <li>3. Collects evidences from different sources by performing evidence gathering techniques/methods to meet sufficiency and appropriateness of evidences.</li> </ol>	Inadequate	New recruits, Lack of Knowledge	
Documentation	Documents sufficient evidence to support engagement conclusions.	<ol style="list-style-type: none"> <li>1. Understands and follows documentation procedures and protocols.</li> </ol>	Inadequate	Not aware, New recruits	1. Documenting Internal Audit
	Maintains adequate audit working papers in printed and electronic forms consistent with professional requirements.	<ol style="list-style-type: none"> <li>1. Understands and maintains adequate working papers to establish clear link between audit findings and work performed.</li> </ol>	Inadequate	New recruits, Not aware	

Audit Reporting	Communicates the engagement results to strengthen governance, risk and control mechanisms.	1. Demonstrates an understanding of internal auditing standards on communication and drafts audit observation sheet. 2. Records the minutes of audit meetings (entry/exit) using standard format.	Inadequate	Lack of Knowledge, New recruits	1. Developing audit observation 2. Audit Report writing
	Monitors the implementation of audit recommendations accepted by the management.	1. Understands the established procedures for conducting follow up on audit recommendations.	Inadequate	Lack of Knowledge	
Analytical Skills	Determines strategies to apply appropriate analytical tools for sampling and testing of data.	1. Understands purpose and limitations of analytical procedures, control testing and substantive testing. 2. Recognizes analytical concepts, tools and methodologies	Inadequate	Lack of Knowledge, New recruits	1. Statistical Sampling for Internal Auditors 2. Data Analytics essentials

Accounting Framework	Evaluates the financial statements to determine the risk and impact of misstatements and compliance to applicable accounting standards.	1. Aware of the basic accounting concepts and financial statements of the agency to identify risks.	Inadequate	Lack of Skill	Accounting and Risk Indicators
Leadership and Teamwork	Formulates strategies to maximize team synergy and performance.	1. Aware of the responsibilities as a team member to share ideas and knowledge.	Inadequate	Lone Auditor	NA

Key Role: Internal Consultant					
Key Competency	Behavior Indicator	Proficiency Level	Current performance (Adequate/ Inadequate)	Likely reason for performance gap	Competency Building Interventions
Quality Assurance	Performs quality assurance review and foster commitment to learning to enhance the credibility of internal audit function.	1. Aware of the basic internal auditing standards to conduct internal audits. 2. Understands the purpose of conducting quality assurance review as per the QAIP standards to ascertain effectiveness and quality of internal audit.	Adequate	Not Applicable	NA
Improvement and Innovation	Makes a significant contribution to organizational change and improvement strategy	1. Seeks and justifies opportunities for continuous improvement. 2. Encourages others to embrace change by explaining the intended benefits.	Inadequate	Challenging, Lack of Knowledge, New recruits	1. Internal Audit best practices and principles 2. Change management

Communication	Communicates in a clear and focused style using effective verbal, non-verbal, graphical, written and oral communication techniques in formal and informal situations.	<ol style="list-style-type: none"> <li>1. Demonstrates and delivers verbal and written information in a clear manner.</li> <li>2. Listens actively and acknowledge hearing different perspective to react appropriately.</li> </ol>	Inadequate	Challenging, New recruits	1. Interviewing and negotiating skills
Partnering & Networking	Leverages network effectively to research, and define agency issues for generating and informing innovative delivery solutions.	1. Understands and engages expertise of others alongside own.	Adequate	Not Applicable	NA



<b>Key Role : Facilitator</b>					
<b>Key Competency</b>	<b>Behavior Indicator</b>	<b>Proficiency Level</b>	<b>Current performance (Adequate/ Inadequate)</b>	<b>Likely reason for performance gap</b>	<b>Competency Building Interventions</b>
Professional Attributes	Leads by example as an auditing professional to promote the value of internal auditing.	<ol style="list-style-type: none"> <li>1. Aware of the code of ethics to behave in a transparent manner and is accountable for meeting performance targets.</li> <li>2. Applies ethical principles and values to the activities being audited</li> <li>3. Maintains independence and objectivity in all situations.</li> </ol>	Adequate	Not Applicable	NA

<b>Key Role : Facilitator</b>					
<b>Key Competency</b>	<b>Behavior Indicator</b>	<b>Proficiency Level</b>	<b>Current performance (Adequate/ Inadequate)</b>	<b>Likely reason for performance gap</b>	<b>Competency Building Interventions</b>
ICT Skills	Uses the existing and emerging systems to determine the application methods to enhance effectiveness of internal audit.	<ol style="list-style-type: none"> <li>1. Recognises computer assisted audit tools and techniques.</li> <li>2. Aware of IT security and infrastructure.</li> <li>3. Possesses knowledge of existing digital platform of the agency.</li> <li>3. Effectively uses Microsoft office (word processing, spreadsheet, presentation)</li> </ol>	Inadequate	Inadequate IT Skills	<ol style="list-style-type: none"> <li>1. Training on IAMS/CAATs</li> <li>2. International Computer Driving License (ICDL)</li> </ol>
Critical Thinking	Applies creative and innovative ideas to enhance capability of internal auditors	<ol style="list-style-type: none"> <li>1. Applies problem solving techniques for routine situations.</li> <li>2. Selects and uses a variety of manual and automated tools and techniques to obtain data and other information on business process.</li> </ol>	Inadequate	Lack of Technical Tools, Lack of Knowledge	<ol style="list-style-type: none"> <li>1. Critical Thinking in the audit process</li> <li>2. Process Auditing</li> </ol>

<b>Key Role : Facilitator</b>					
<b>Key Competency</b>	<b>Behavior Indicator</b>	<b>Proficiency Level</b>	<b>Current performance (Adequate/ Inadequate)</b>	<b>Likely reason for performance gap</b>	<b>Competency Building Interventions</b>
Collaboration and Persuasion	Demonstrates effective collaboration and persuasion skills to achieve desired outcomes.	1. Upholds service oriented attitude 2. Participates fully as a team player	Adequate	Not Applicable	NA

**2.7.2 Training Needs Assessment at Intermediate Proficiency Level**

<b>Key Role: Assurance Provider</b>					
<b>Key Competency</b>	<b>Behavior Indicator</b>	<b>Proficiency Level</b>	<b>Current performance (Adequate/ Inadequate)</b>	<b>Likely reason for performance gap</b>	<b>Competency Building Interventions</b>
Audit Planning	1. Evaluates adequacy and effectiveness of governance, internal controls and risk management processes.	1. Acquires sufficient knowledge on organizational structures, processes, operations, systems and mandates of the agency.	Inadequate	Complex Concepts, Lack of skills, Lack of knowledge	1. Advanced risk based auditing 2. Developing Audit process and Procedures 3. Tools for

<b>Key Role: Assurance Provider</b>					
<b>Key Competency</b>	<b>Behavior Indicator</b>	<b>Proficiency Level</b>	<b>Current performance (Adequate/ Inadequate)</b>	<b>Likely reason for performance gap</b>	<b>Competency Building Interventions</b>
		2. Understands the implementation of governance arrangement.			internal Auditors
	1.Establishes an internal audit plan that responds to the needs of the agency	1. Applies audit planning process to develop a risk-based audit plan.	Inadequate	Lack of skills	
Risk and control assessment	Evaluates risk based on the risk management framework to provide assurance on design and effectiveness of risk management.	1. Understands the risk management culture and elements of risk faced by agency applicable to the engagement.	Inadequate	Lack of Technical tools, Lack of skills, No risk management framework	1. Tools and techniques for root cause analysis 2. COSO Enterprise Risk Management and Internal control framework. 3. CIA Part II- Practice of internal auditing. 4. CIA exam Part III-
	Determines the design and effectiveness of controls in agency that responds to risk.	1. Evaluates and tests agency’s internal control system, including internal control activities in response to potential risk. 2. Analyzes results of test to determine if it	Inadequate	Lack of knowledge, Lack of skills, Lack of Technical tools	

Key Role: Assurance Provider					
Key Competency	Behavior Indicator	Proficiency Level	Current performance (Adequate/ Inadequate)	Likely reason for performance gap	Competency Building Interventions
		confirms to the engagement objectives.			Business Knowledge for Internal Auditing.
Audit Engagement	Prepares engagement plan to establish engagement objectives.	1. Conducts preliminary risk assessment and determines engagement objective and scope. 2. Establishes the objectives, scope including limitations, timing, deliverables, applicable due dates related to audit engagement.	Inadequate	Lack of skills, Lack of Technical tools	1. Developing Audit Work Programs 2. Auditing organizational processes and procedures for results
	Obtains sufficient and appropriate audit evidences by performing appropriate audit procedures and methods to establish audit findings,	1. Demonstrates adequate understanding of audit evidence gathering techniques and methods by defining risks specifically affecting engagement (e.g.,	Inadequate	Lack of skills, Lack of Technical tools, No Training	

<b>Key Role: Assurance Provider</b>					
<b>Key Competency</b>	<b>Behavior Indicator</b>	<b>Proficiency Level</b>	<b>Current performance (Adequate/ Inadequate)</b>	<b>Likely reason for performance gap</b>	<b>Competency Building Interventions</b>
	conclusion and recommendations.	material non-compliance risk, fraud risk, misstatement) 2. Applies sampling concepts to execute sampling procedures, document results, and extract sample findings to determine additional steps. 3. Evaluates the evidence gathered to form the engagement conclusion for reporting.			
Documentation	Documents sufficient evidence to support engagement conclusions.	1. Documents audit evidences and working papers for the entire audit process to support the results.	Inadequate	Lack of knowledge, Lack of skills, No practical Experience	1. Documenting Internal Audit 2. Audit Evidence and work papers

<b>Key Role: Assurance Provider</b>					
<b>Key Competency</b>	<b>Behavior Indicator</b>	<b>Proficiency Level</b>	<b>Current performance (Adequate/ Inadequate)</b>	<b>Likely reason for performance gap</b>	<b>Competency Building Interventions</b>
	Maintains adequate audit working papers in printed and electronic forms consistent with professional requirements.	1. Provides documentary evidence to support accuracy and completeness of work done	Inadequate	Lack of skills	
Audit Reporting	Communicates the engagement results to strengthen governance, risk and control mechanisms.	1. Evaluates the observation sheet to draw potential recommendations. 2. Evaluates the audit observations with the management responses and prepare draft audit report.	Adequate	Not Applicable	NA
	Monitors the implementation of audit recommendations accepted by the management.	1. Evaluates the actions taken by the management on audit recommendations and prepare follow	Adequate	Not Applicable	NA

<b>Key Role: Assurance Provider</b>					
<b>Key Competency</b>	<b>Behavior Indicator</b>	<b>Proficiency Level</b>	<b>Current performance (Adequate/ Inadequate)</b>	<b>Likely reason for performance gap</b>	<b>Competency Building Interventions</b>
		up action taken report.			
Analytical Skills	Determines strategies to apply appropriate analytical tools for sampling and testing of data.	1. Identifies opportunities to use analytical capabilities to achieve engagement objectives 2. Applies understanding of analytical procedures, control testing, and substantive testing to develop a plan or testing strategy	Inadequate	Lack of skills, No Training	1. Statistical Sampling for Internal Auditors 2. Data Analytics essentials
Accounting Framework	Evaluates the financial statements to determine the risk and impact of misstatements and compliance to applicable accounting standards.	1. Understands the accounting concepts and financial statements to identify risks unique to the agency.	Inadequate	Lack of skills, Lack of knowledge, Complex Concepts	1. Public financial management 2. Forensic Auditing



<b>Key Role: Assurance Provider</b>					
<b>Key Competency</b>	<b>Behavior Indicator</b>	<b>Proficiency Level</b>	<b>Current performance (Adequate/ Inadequate)</b>	<b>Likely reason for performance gap</b>	<b>Competency Building Interventions</b>
Leadership and Teamwork	Formulates strategies to maximize team synergy and performance.	1. Carries out the responsibilities as assigned by the team leader to achieve the objectives.	Inadequate	Lone Auditor	NA

<b>Key Role: Internal Consultant</b>					
<b>Key Competency</b>	<b>Behavior Indicator</b>	<b>Proficiency Level</b>	<b>Current performance (Adequate/ Inadequate)</b>	<b>Likely reason for performance gap</b>	<b>Competency Building Interventions</b>
Quality Assurance	Performs quality assurance review and foster commitment to learning to enhance the credibility of internal audit function.	1. Identifies the applicable standards to conduct internal audit. 2. Ensures compliance to the requirements of relevant standards to ascertain quality engagements.	Inadequate	Lack of knowledge, Lack of skills, No Training	Performing an Effective Quality Assessment

<b>Key Role: Internal Consultant</b>					
<b>Key Competency</b>	<b>Behavior Indicator</b>	<b>Proficiency Level</b>	<b>Current performance (Adequate/ Inadequate)</b>	<b>Likely reason for performance gap</b>	<b>Competency Building Interventions</b>
Improvement and Innovation	Makes a significant contribution to organizational change and improvement strategy	<ol style="list-style-type: none"> <li>1. Identifies the risks associated with change and adapts audit activity to manage the risks.</li> <li>2. Adjusts team priorities to new and changing priorities of the organization.</li> </ol>	Inadequate	Lack of skills, No Training, Complex Concepts	<ol style="list-style-type: none"> <li>1. Innovation in internal audit -I</li> <li>2. Change management</li> <li>3. Auditing of projects and contracts</li> </ol>
Communication	Communicates in a clear and focused style using effective verbal, non-verbal, graphical, written and oral communication techniques in formal and informal situations.	<ol style="list-style-type: none"> <li>1. Uses communication tools and techniques appropriately to communicate effectively in a timely manner.</li> <li>2. Develops techniques of persuasive verbal and written communication.</li> </ol>	Inadequate	Lack of skills	<ol style="list-style-type: none"> <li>1. Communication skills for internal auditors</li> <li>2. Effective Writing for Internal Auditors</li> </ol>

<b>Key Role: Internal Consultant</b>					
<b>Key Competency</b>	<b>Behavior Indicator</b>	<b>Proficiency Level</b>	<b>Current performance (Adequate/ Inadequate)</b>	<b>Likely reason for performance gap</b>	<b>Competency Building Interventions</b>
Partnering & Networking	Leverages network effectively to research, and define agency issues for generating and informing innovative delivery solutions.	1. Develops network to support and add value to client engagements, including within own agency and external professional networks.	Inadequate	Lack of skills	Fundamentals of teaming and partnering.

<b>Key Role : Facilitator</b>					
<b>Key Competency</b>	<b>Behavior Indicator</b>	<b>Proficiency Level</b>	<b>Current performance (Adequate/ Inadequate)</b>	<b>Likely reason for performance gap</b>	<b>Competency Building Interventions</b>
Professional Attributes	Leads by example as an auditing professional to promote the value of internal auditing.	1. Demonstrates an understanding of the applicable code of ethics and acts accordingly, in letter and spirit, in every situation. 2. Exercises due professional care 3. Maintains	Inadequate	Lack of skills, No Training	Ethics Essentials

<b>Key Role : Facilitator</b>					
<b>Key Competency</b>	<b>Behavior Indicator</b>	<b>Proficiency Level</b>	<b>Current performance (Adequate/ Inadequate)</b>	<b>Likely reason for performance gap</b>	<b>Competency Building Interventions</b>
		independence and objectivity in all situations.			
ICT Skills	Uses the existing and emerging systems to determine the application methods to enhance effectiveness of internal audit.	<ol style="list-style-type: none"> <li>1. Applies computer-assisted audit tools and techniques to enhance the effectiveness of auditing.</li> <li>2. Possesses knowledge of existing digital platform of the agency.</li> <li>3. Effectively uses Microsoft office and statistical package where appropriate</li> </ol>	Inadequate	Lack of skills	<ol style="list-style-type: none"> <li>1. Training on IAMS/CAATs,</li> <li>2. International Computer Driving License (ICDL)</li> </ol>
Critical Thinking	Applies creative and innovative ideas to enhance capability of internal auditors	<ol style="list-style-type: none"> <li>1. Selects and uses appropriate research, business intelligence and problem solving techniques to analyze and solve complex situations.</li> <li>2. Analyzes and appraises the efficiency and effectiveness of business processes.</li> </ol>	Inadequate	Lack of skills	<ol style="list-style-type: none"> <li>1.How to Effectively Use Critical Thinking</li> <li>2. Analyzing &amp; Improving Business Processes</li> <li>3. Process Auditing</li> </ol>

<b>Key Role : Facilitator</b>					
<b>Key Competency</b>	<b>Behavior Indicator</b>	<b>Proficiency Level</b>	<b>Current performance (Adequate/ Inadequate)</b>	<b>Likely reason for performance gap</b>	<b>Competency Building Interventions</b>
Collaboration and Persuasion	Demonstrates effective collaboration and persuasion skills to achieve desired outcomes.	<ol style="list-style-type: none"> <li>1. Nurtures and builds effective partnerships with audit engagement clients to achieve results.</li> <li>2. Puts people at ease and builds open, constructive relationships with all parties.</li> </ol>	Inadequate	Lack of skills	1. The Effective Auditor: Understanding and Applying Emotional Intelligence

2.7.3 Training Needs Assessment at Experienced Proficiency Level

Key Role: Assurance Provider					
Key Competency	Behavior Indicator	Proficiency Level	Current performance (Adequate/ Inadequate)	Likely reason for performance gap	Competency Building Interventions
Audit Planning	Evaluates adequacy and effectiveness of governance, internal controls and risk management processes.	1. Analyzes and evaluates organizational structures, processes, operations and systems. 2. Evaluates complex governance concepts to recommend different approaches.	Inadequate	Inadequate Skills, Complex concepts	1. Advanced Risk-based Internal Auditing 2. Tools and techniques for root cause analysis 3. COSO Enterprise Risk Management and Internal control framework.
	Establishes an internal audit plan that responds to the needs of the agency	1. Reviews internal audit plan. 2. Formulates strategic plan or multiyear rolling plan relevant to the agency conforming to audit planning standards.	Inadequate	Lack of skills	

Key Role: Assurance Provider					
Key Competency	Behavior Indicator	Proficiency Level	Current performance (Adequate/ Inadequate)	Likely reason for performance gap	Competency Building Interventions
Risk and control assessment	Evaluates risk based on the risk management framework to provide assurance on design and effectiveness of risk management.	1. Identifies the implications of the agency's level of risk, risk tolerance, and approach to managing risk and provide recommendation.	Inadequate	Lack of skills, Complex concepts, Lack of appropriate tools	
	Determines the design and effectiveness of controls in agency that responds to risk.	1. Compares agency's internal control system against internal control frameworks (COSO Framework) to identify unique engagement requirements and makes recommendations. 2. Reviews control test results and recommend improvements to engagement objectives.	Inadequate	Lack of skills, Lack of appropriate tools, No training	

<b>Key Role: Assurance Provider</b>					
<b>Key Competency</b>	<b>Behavior Indicator</b>	<b>Proficiency Level</b>	<b>Current performance (Adequate/ Inadequate)</b>	<b>Likely reason for performance gap</b>	<b>Competency Building Interventions</b>
Audit Engagement	Prepares engagement plan to establish engagement objectives.	1. Determines engagement procedures and prepares audit program and communicates with the management. 2. Revises the objectives, scope including limitations, timing, deliverables, applicable due dates related to audit engagement.	Adequate	Not Applicable	NA
	Obtains sufficient and appropriate audit evidences by performing appropriate audit procedures and methods to establish audit findings, conclusion and recommendations.	1. Decides whether the audit evidence is sufficient and appropriate to provide the basis of conclusion in relation to the degree of risk. 2. Evaluates sampling strategy and recommend changes, as needed, and design templates and	Inadequate	Lack of skills, Lack of appropriate tools, Complex concepts	Tools for Audit Managers



Key Role: Assurance Provider					
Key Competency	Behavior Indicator	Proficiency Level	Current performance (Adequate/ Inadequate)	Likely reason for performance gap	Competency Building Interventions
		strategies for sampling in different situation. 3. Exercises professional judgment to determine the nature, timing and extent of the audit procedures to be performed.			
Documentation	Documents sufficient evidence to support engagement conclusions.	1. Evaluates whether engagements are properly documented in accordance with the governing requirements. 2. Maintains confidentiality and safe custody of audit documents to meet professional requirement.	Inadequate	Lack of skills, No training	Documenting Internal Audit evidence and work papers.
	Maintains adequate audit working papers in printed and electronic forms	1. Evaluates accuracy, completeness, logical arrangement and relevance of working	Inadequate	Lack of skills, No training	

Key Role: Assurance Provider					
Key Competency	Behavior Indicator	Proficiency Level	Current performance (Adequate/ Inadequate)	Likely reason for performance gap	Competency Building Interventions
	consistent with professional requirements.	papers to support findings and recommendations. 2. Reviews and approves work papers for the audit tests conducted and evidence gathered.			
Audit Reporting	Communicates the engagement results to strengthen governance, risk and control mechanisms.	1. Prepares engagement report in the standard format and communicate to the management. 2. Determines the quantitative and qualitative assessment of findings and their impact on conclusions.	Adequate	Not Applicable	NA
	Monitors the implementation of audit recommendations accepted by the management.	1. Designs monitoring tools and techniques for follow-up audit.	Inadequate	Lack of appropriate tools	NA

<b>Key Role: Assurance Provider</b>					
<b>Key Competency</b>	<b>Behavior Indicator</b>	<b>Proficiency Level</b>	<b>Current performance (Adequate/ Inadequate)</b>	<b>Likely reason for performance gap</b>	<b>Competency Building Interventions</b>
Analytical Skills	Determines strategies to apply appropriate analytical tools for sampling and testing of data.	<ol style="list-style-type: none"> <li>Evaluates and approves plan or testing strategy for analytical procedures, control testing, and substantive testing</li> <li>Develops, uses and interprets the results of advanced analytics and adjusts engagement procedures accordingly</li> </ol>	Inadequate	Lack of skills, No training	<ol style="list-style-type: none"> <li>Statistical Sampling for Internal Auditors</li> <li>Data Analytics essentials</li> </ol>
Accounting Framework	Evaluates the financial statements to determine the risk and impact of misstatements and compliance to applicable accounting standards.	<ol style="list-style-type: none"> <li>Analyzes the accounting system and financial statements to determine the effect on the engagement due to misstatement and compliance risk and provide recommendation.</li> </ol>	Inadequate	Lack of skills, No training	<ol style="list-style-type: none"> <li>Financial auditing for internal auditors</li> <li>Forensic Auditing</li> </ol>

<b>Key Role: Internal Consultant</b>					
<b>Key Competency</b>	<b>Behavior Indicator</b>	<b>Proficiency Level</b>	<b>Current performance (Adequate/ Inadequate)</b>	<b>Likely reason for performance gap</b>	<b>Competency Building Interventions</b>
Leadership and Teamwork	Formulates strategies to maximize team synergy and performance.	1. Implements strategies to maximize team synergy and improve performance.	Inadequate	Lack of skills, Lone auditor	Developing leadership skills for team leaders
Quality Assurance	Performs quality assurance review and foster commitment to learning to enhance the credibility of internal audit function.	1. Plans and conducts continuous/periodic assessments to ensure quality of internal audit works. 2. Evaluates information gathered and prepares the quality assurance review reports and provide recommendations for improvement.	Inadequate	Lack of skills, Not experienced	Building sustainable quality program
Improvement and Innovation	Makes a significant contribution to organizational change and improvement strategy	1. Accommodates new priorities and implements positive changes in area of work. 2. Assesses the potential barriers and	Inadequate	Lack of skills	1. Innovation in internal audit - II 2. Change management

<b>Key Role: Internal Consultant</b>					
<b>Key Competency</b>	<b>Behavior Indicator</b>	<b>Proficiency Level</b>	<b>Current performance (Adequate/ Inadequate)</b>	<b>Likely reason for performance gap</b>	<b>Competency Building Interventions</b>
		resources for change initiatives			
Communication	Communicates in a clear and focused style using effective verbal, non-verbal, graphical, written and oral communication techniques in formal and informal situations.	1. Draws on a range of experiences and techniques to adapt communication style to challenging situations and audiences. 2. Presents ideas to the client convincingly to achieve specific outcomes.	Inadequate	Lack of skills	Communication and Negotiation Skills for the 21st Century Auditor
Partnering & Networking	Leverages network effectively to research, and define agency issues for generating and informing innovative delivery solutions.	1. Leverages effective, established networks to create added value for the agency.	Inadequate	Lack of skills	1. 5 Phase Partnering Process 2. Strategic Partner Leadership Model

<b>Key Role: Facilitator</b>					
<b>Key Competency</b>	<b>Behavior Indicator</b>	<b>Proficiency Level</b>	<b>Current performance (Adequate/ Inadequate)</b>	<b>Likely reason for performance gap</b>	<b>Competency Building Interventions</b>
Professional Attributes	Leads by example as an auditing professional to promote the value of internal auditing.	<ol style="list-style-type: none"> <li>1. Demonstrates ethical behavior in all situations and displays personal accountability.</li> <li>2. Demonstrates compliance with culture, policies and procedures of oversight bodies.</li> <li>3. Maintains independence and objectivity in all situations.</li> </ol>	Adequate	Not Applicable	NA
ICT Skills	Uses the existing and emerging systems to determine the application methods to enhance effectiveness of internal audit.	<ol style="list-style-type: none"> <li>1. Formulates computer-assisted audit tools and techniques during the audit engagement.</li> <li>2. Applies data analytics in internal auditing.</li> <li>3. Manages data effectively including its confidentiality</li> </ol>	Inadequate	Lack of skills	<ol style="list-style-type: none"> <li>1. Training on IAMS/CAATs,</li> <li>2. International Computer Driving License (ICDL)</li> </ol>

<b>Key Role: Facilitator</b>					
<b>Key Competency</b>	<b>Behavior Indicator</b>	<b>Proficiency Level</b>	<b>Current performance (Adequate/ Inadequate)</b>	<b>Likely reason for performance gap</b>	<b>Competency Building Interventions</b>
Critical Thinking	Applies creative and innovative ideas to enhance capability of internal auditors	1. Ensures that the relevant tools and techniques are used during the business process analysis.	Inadequate	Lack of skills, Lack of appropriate tools	1. Audit Evidence and Professional Judgment 2. Tools and techniques for business process analysis. 3. Process Auditing
Collaboration and Persuasion	Demonstrates effective collaboration and persuasion skills to achieve desired outcomes.	1. Nurtures and builds effective strategic partnerships with key internal and external stakeholder individuals and groups to achieve results. 2. Uses a range of strategies to build active consensus and support.	Inadequate	Inadequate Skills	1. Collaborative planning Process 2. The Effective Auditor: Understanding and Applying Emotional Intelligence

2.7.4 Training Needs Assessment at Advanced Proficiency Level

Key Role: Assurance Provider					
Key Competency	Behavior Indicator	Proficiency Level	Current performance (Adequate/ Inadequate)	Likely reason for performance gap	Competency Building Interventions
Audit Planning	1. Evaluates adequacy and effectiveness of governance, internal controls and risk management processes.	1. Reviews the assessment of agency's organizational structures, processes, operations and systems. 2. Reviews the assessment of complex governance concepts and recommend different approaches.	Inadequate	No field experience, No Training	1. Advanced Risk-based Internal Auditing 2. Modernizing and upgrading the internal audit function. 3. Strategic audit planning for audit managers
	1. Establishes an internal audit plan that responds to the needs of the agency	1. Provides guidance and clear direction to subordinates on audit planning process. 2. Formulates strategic plan or multiyear rolling plan relevant to the agency conforming to	Inadequate	Lack of Skills	



Key Role: Assurance Provider					
Key Competency	Behavior Indicator	Proficiency Level	Current performance (Adequate/ Inadequate)	Likely reason for performance gap	Competency Building Interventions
		audit planning standards.			
Risk and control assessment	Evaluates risk based on the risk management framework to provide assurance on design and effectiveness of risk management.	1. Identifies changes that would improve the agency's risk management processes.	Inadequate	Lack of framework , No Training	
	Determines the design and effectiveness of controls in agency that responds to risk.	1. Evaluates sufficiency and approves strategies related to internal control evaluation. 2. Diagnoses ineffective control design and provides solution	Inadequate	Complex concepts, No Training	
Audit Engagement	Prepares engagement plan to establish engagement objectives.	1. Reviews engagement program and ensures adequate resources. 2. Ensures the engagement is	Adequate	Not Applicable	NA

<b>Key Role: Assurance Provider</b>					
<b>Key Competency</b>	<b>Behavior Indicator</b>	<b>Proficiency Level</b>	<b>Current performance (Adequate/ Inadequate)</b>	<b>Likely reason for performance gap</b>	<b>Competency Building Interventions</b>
		executed to meet objectives including scope limitations, type of service, timing, deliverables, applicable due dates and end user considerations.			
	Obtains sufficient and appropriate audit evidences by performing appropriate audit procedures and methods to establish audit findings, conclusion and recommendations.	<ol style="list-style-type: none"> <li>1. Reviews agency’s policies, tools, and processes to improve information identification.</li> <li>2. Evaluates and concludes on sufficiency of risk mitigation strategy to a given risk profile.</li> <li>3. Approves the templates and strategies for sampling in different situations and issue guidance on evaluating sampling results and findings.</li> </ol>	Inadequate	No field experience, Lack of technical tools	Tools for Audit Managers

<b>Key Role: Assurance Provider</b>					
<b>Key Competency</b>	<b>Behavior Indicator</b>	<b>Proficiency Level</b>	<b>Current performance (Adequate/ Inadequate)</b>	<b>Likely reason for performance gap</b>	<b>Competency Building Interventions</b>
Documentation	Documents sufficient evidence to support engagement conclusions.	<ol style="list-style-type: none"> <li>1. Directs the subordinates to comply with documentation requirements and retention policy to preserve critical information.</li> <li>2. Reviews the documentation procedures to support accuracy and completeness.</li> </ol>	Inadequate	Lack of Skills, No Training	Documenting Internal Audit evidence and work papers
	Maintains adequate audit working papers in printed and electronic forms consistent with professional requirements.	<ol style="list-style-type: none"> <li>1. Facilitates and provides supervisory and quality assurance reviews to evaluate skills and competencies of internal auditors.</li> <li>2. Recommends requirement for future developments of internal auditors.</li> </ol>	Inadequate	Lack of Skills, Lack of Knowledge, No Training	
Audit Reporting	Communicates the engagement results	<ol style="list-style-type: none"> <li>1. Institutes proper communication</li> </ol>	Adequate	Not Applicable	NA

<b>Key Role: Assurance Provider</b>					
<b>Key Competency</b>	<b>Behavior Indicator</b>	<b>Proficiency Level</b>	<b>Current performance (Adequate/ Inadequate)</b>	<b>Likely reason for performance gap</b>	<b>Competency Building Interventions</b>
	to strengthen governance, risk and control mechanisms.	strategy for dissemination of audit results. 2. Coaches the subordinates to hone their communication skill.			
	Monitors the implementation of audit recommendations accepted by the management.	1. Develops the follow up strategies on audit recommendations.	Inadequate	Lack of technical tools	NA
Analytical Skills	Determines strategies to apply appropriate analytical tools for sampling and testing of data.	1. Approves plan or testing strategy for analytical procedures, control testing, and substantive testing pertaining to high-risk, complex, or unusual subject matters 2. Develops new strategies to incorporate advanced analytics.	Inadequate	Lack of Knowledge, Lack of Skills, No Training	1. Statistical Sampling for Internal Auditors 2. Data Analytics essentials

<b>Key Role: Assurance Provider</b>					
<b>Key Competency</b>	<b>Behavior Indicator</b>	<b>Proficiency Level</b>	<b>Current performance (Adequate/ Inadequate)</b>	<b>Likely reason for performance gap</b>	<b>Competency Building Interventions</b>
Accounting Framework	Evaluates the financial statements to determine the risk and impact of misstatements and compliance to applicable accounting standards.	1. Evaluates the accounting system and financial statements of the agency to determine engagement effectiveness and provide recommendations.	Inadequate	Lack of Skills	Forensic Auditing

<b>Key Role: Internal Consultant</b>					
<b>Key Competency</b>	<b>Behavior Indicator</b>	<b>Proficiency Level</b>	<b>Current performance (Adequate/ Inadequate)</b>	<b>Likely reason for performance gap</b>	<b>Competency Building Interventions</b>
Leadership and Teamwork	Formulates strategies to maximize team synergy and performance.	1. Formulates strategies, allocates resources and delegates responsibilities to achieve the objectives.	Adequate	Not Applicable	NA

<b>Key Role: Internal Consultant</b>					
<b>Key Competency</b>	<b>Behavior Indicator</b>	<b>Proficiency Level</b>	<b>Current performance (Adequate/ Inadequate)</b>	<b>Likely reason for performance gap</b>	<b>Competency Building Interventions</b>
Quality Assurance	Performs quality assurance review and foster commitment to learning to enhance the credibility of internal audit function.	<ol style="list-style-type: none"> <li>1. Ensures timely quality assurance review to facilitate external quality assurance and improve the capability of internal auditors.</li> <li>2. Seeks feedback and acts on it to assure quality compliance of individuals and team.</li> <li>3. Leads quality assurance reviews including confirmation from agency.</li> </ol>	Inadequate	Inexperienced , No Training	<ol style="list-style-type: none"> <li>1. Building sustainable quality program</li> <li>2. Breaking Down the Standards for the CAE</li> </ol>
Improvement and Innovation	Makes a significant contribution to organizational change and improvement strategy	<ol style="list-style-type: none"> <li>1. Encourages others to propose innovative ideas and provides positive feedback to ensure new ideas are</li> </ol>	Inadequate	Lack of Skills, No Training	<ol style="list-style-type: none"> <li>1. Agile Auditing</li> <li>2. Innovation in internal audit -II</li> <li>3. Internal Audit best practices and principles</li> </ol>

<b>Key Role: Internal Consultant</b>					
<b>Key Competency</b>	<b>Behavior Indicator</b>	<b>Proficiency Level</b>	<b>Current performance (Adequate/ Inadequate)</b>	<b>Likely reason for performance gap</b>	<b>Competency Building Interventions</b>
		progressed. 2. Implements change programs across the audit function and team.			4. Change management
Communication	Communicates in a clear and focused style using effective verbal, non-verbal, graphical, written and oral communication techniques in formal and informal situations.	1. Conveys ideas and thoughts in a clear focused style using effective communication techniques in formal and informal situations. 2. Delivers confident and engaging presentations to a wide range of audiences. 3. Advises, coaches and mentors others in effective communication techniques.	Inadequate	Lack of Skills	Communication and Negotiation Skills for the 21st Century Auditor

<b>Key Role: Internal Consultant</b>					
<b>Key Competency</b>	<b>Behavior Indicator</b>	<b>Proficiency Level</b>	<b>Current performance (Adequate/ Inadequate)</b>	<b>Likely reason for performance gap</b>	<b>Competency Building Interventions</b>
Partnering & Networking	Leverages network effectively to research, and define agency issues for generating and informing innovative delivery solutions.	<ol style="list-style-type: none"> <li>1. Leverages network effectively to research and define agency issues that generate innovative and delivery solutions for agency.</li> <li>2. Shares acquired knowledge and experience with others in appropriate ways in order to build value for the agency.</li> </ol>	Inadequate	Lack of Skills, No Training	<ol style="list-style-type: none"> <li>1. 5 Phase Partnering Process</li> <li>2. Strategic Partner Leadership Model</li> </ol>



<b>Key Role: Facilitator</b>					
<b>Key Competency</b>	<b>Behavior Indicator</b>	<b>Proficiency Level</b>	<b>Current performance (Adequate/ Inadequate)</b>	<b>Likely reason for performance gap</b>	<b>Competency Building Interventions</b>
Professional Attributes	Leads by example as an auditing professional to promote the value of internal auditing.	<ol style="list-style-type: none"> <li>1. Demonstrates highest ethical behavior in all situations to lead and promote credibility of the Internal Audit profession.</li> <li>2. Ensures compliance with culture, policies and procedures of oversight bodies.</li> <li>3. Advocates the use of ethical principles and values to the activities being audited</li> <li>3. Maintains independence and objectivity in all situations.</li> </ol>	Adequate	Not Applicable	NA
ICT Skills	Uses the existing and emerging systems to determine the application methods to enhance effectiveness of internal audit.	<ol style="list-style-type: none"> <li>1. Evaluates the use of data analytics in internal auditing.</li> </ol>	Inadequate	Lack of Skills	Data Analytics and visualization

<b>Key Role: Facilitator</b>					
<b>Key Competency</b>	<b>Behavior Indicator</b>	<b>Proficiency Level</b>	<b>Current performance (Adequate/ Inadequate)</b>	<b>Likely reason for performance gap</b>	<b>Competency Building Interventions</b>
Critical Thinking	Applies creative and innovative ideas to enhance capability of internal auditors	1. Uses critical thinking to identify and propose tactics for business process improvement. 2. Ensures that information in decision making is relevant, accurate and sufficient.	Inadequate	Lack of Skills	Audit Evidence and Professional Judgment
Collaboration and Persuasion	Demonstrates effective collaboration and persuasion skills to achieve desired outcomes.	1. Shows resilience in difficult situations to push through resistance and then work with people in a constructive manner. 2. Leads by example with regard to respect, helpfulness and cooperation.	Adequate	Not Applicable	NA

**2.7.5 Proposed Long-term Program (Specialization)**

Currently, Internal Audit service has a total of 46 Internal Auditors in the Professional and Management Category with the service years ranging from 2 to 21 years. Out of the 46 internal auditors, 13 has a Master’s degree and 31 with Post Graduate Diploma in Financial Management from Royal Institute of Management and two with Diploma level only. Currently, there are 12 Internal Auditors with 8-13 years of service without Master’s degree and 17 internal auditors with less than 8 years of service without Master’s degree. Therefore, the following Long Term Training program is being proposed for 29 Internal Auditors to upgrade their qualification and 10 provisional slots for new recruits in the Internal Audit Service.

Program
Masters in Professional Accounting-CPA extension
Master of Big Data Auditing
MBA

Besides, the long term training in masters, the following certification programs are identified and proposed for 17 internal auditors:

Professional Certification
Certified Internal Auditor (CIA)
Certification in Risk Management Assurance (CRMA)
Qualification in Internal Audit Leadership (QIAL)
Certified Fraud Examiner (CFE)

## 2.8 Mandatory Short-term Programs and Learning Objectives

The framework has highlighted the likely reasons for the gaps and interventions were proposed above. In order to provide a capacity building program, the following are the expected learning objectives. The respective proficiency level officials will be able to achieve the objectives mentioned against each of the training.

<b>Proficiency Level: Foundation</b>		
<b>Training/Intervention</b>	<b>Method of Intervention</b>	<b>Learning Objectives</b>
1. Fundamentals of Risk based Internal Auditing 2. Tools for new internal Auditors 3. CIA Part I or Internal Audit Essentials 4. Essential skills and practices 5. Internal Control-Guidelines, concepts and implementation.	1. Class room training (In country), 2. OJT & Coaching 3. Professional certification 4. Procure IAMS and train on its application.	Gathers information relevant to development of internal audit plan
		Able to comprehend the aspects of risk management framework and apply it in risk and control assessment
		Understand the control testing procedures to analyze control risk relevant to the agency
1. Audit engagement fundamentals	1. Class room training (In-country), 2. OJT & Coaching	Comprehend agency's operational function and gather information
		Able to identify risk affecting engagement and gathers evidences by performing appropriate information gathering techniques
1. Documenting Internal Audit	1. Tailor made course	Describe documentation procedures and protocols
		Maintain adequate working paper to support the work performed
1. Developing audit observation 2. Audit Report writing	1. Class room training (In-country)	Understand reporting requirements of an auditor and prepare audit observation sheet
		Explain the audit follow-up procedures

<b>Proficiency Level: Foundation</b>		
<b>Training/Intervention</b>	<b>Method of Intervention</b>	<b>Learning Objectives</b>
1. Statistical Sampling for Internal Auditors 2. Data Analytics essentials	Class room training (Ex-country)	Explain the purpose and limitations of analytical procedures, control testing and substantive testing clearly
1. Accounting and Risk Indicators	Class room training (In-country)	Read financial statements of agency and identify financial risk relevant to the agency.
1. Internal Audit best practices and principles 2. Change management	Classroom training (Ex-country)	Conceive opportunities for continuous improvement and encourage others to embrace change.
1. Interviewing and negotiating skills	Classroom training (Ex-country)	Demonstrates verbal and written information clearly. Apply active listening and react appropriately
1. Training on IAMS/CAATs 2. International Computer Driving License (ICDL)	Classroom training (In-country)	Recognize computer assisted tools and techniques, IT security and infrastructure and apply latest Microsoft office package effectively.
1. Critical Thinking in the audit process 2. Process Auditing	1. Classroom training (Ex-country) 2. Coaching	Apply problem solving techniques for routine situation Apply both manual and automated tools and techniques in obtaining data and other information.

<b>Proficiency Level: Intermediate</b>		
<b>Training/Intervention</b>	<b>Method of Intervention</b>	<b>Learning Objectives</b>
1. Advanced risk based auditing 2. Developing Audit process and Procedures 3. Tools for internal Auditors	Classroom training (Ex-country)	Identifies risk relevant to agency's governance and control system during the internal audit annual planning.
		Follows the internal audit planning process and develops the risk based internal audit plan.

<b>Proficiency Level: Intermediate</b>		
<b>Training/Intervention</b>	<b>Method of Intervention</b>	<b>Learning Objectives</b>
<ol style="list-style-type: none"> <li>1. Tools and techniques for root cause analysis</li> <li>2. COSO Enterprise Risk Management and Internal control framework.</li> <li>3. CIA Part II-Practice of internal auditing.</li> <li>4. CIA exam Part III-Business Knowledge for Internal Auditing.</li> </ol>	<ol style="list-style-type: none"> <li>1. Classroom training (Ex-country)</li> <li>2. Procure IAMS and train on its application</li> <li>3. Professional certification</li> </ol>	Ability to apply risk and control assessment tools to identify elements of risk faced by the agency
		Conduct control test and validates the engagement objectives
<ol style="list-style-type: none"> <li>1. Developing Audit Work Programs</li> <li>2. Auditing organizational processes and procedures for results</li> </ol>	Tailor made course	Conduct preliminary risk assessment and establish engagement objectives and scope.
		Conversant with evidence gathering techniques and executes sampling procedures to evaluate evidences gathered to form audit conclusion.
<ol style="list-style-type: none"> <li>1. Documenting Internal Audit</li> <li>2. Audit Evidence and work papers</li> </ol>	Tailor made course	Apply documentation procedures and protocol correctly to support the audit results
		Ensure complete and accurate documentary evidence of work done.
<ol style="list-style-type: none"> <li>1. Statistical Sampling for Internal Auditors</li> <li>2. Data Analytics essentials</li> </ol>	Classroom training (Ex-country)	Analyze the capabilities of analytical tools and apply it for control and substantive testing in auditing process.
<ol style="list-style-type: none"> <li>1. Public Financial Management</li> </ol>	Classroom training (Ex-country)	Identify financial risk unique to the agency and determine effect on the engagement objective .
<ol style="list-style-type: none"> <li>1. Performing an Effective Quality Assessment</li> </ol>	Classroom training (In-country)	Identify and comply with relevant provisions of standards on QAIP

<b>Proficiency Level: Intermediate</b>		
<b>Training/Intervention</b>	<b>Method of Intervention</b>	<b>Learning Objectives</b>
<ol style="list-style-type: none"> <li>1. Innovation in internal audit –I</li> <li>2. Change management</li> <li>3. Auditing of projects and contracts</li> <li>4. Design Thinking</li> </ol>	Classroom training (Ex/In-country)	Identify emerging risk and set priorities with the organizational change.
<ol style="list-style-type: none"> <li>1. Communication skills for internal auditors</li> <li>2. Effective Writing for Internal Auditors</li> </ol>	<ol style="list-style-type: none"> <li>1. Classroom training (In-country)</li> <li>2. Coaching.</li> </ol>	Apply communication tools and techniques appropriately
<ol style="list-style-type: none"> <li>1. Fundamentals of teaming and partnering.</li> </ol>	<ol style="list-style-type: none"> <li>1. Membership to Professional Bodies (IIA)</li> <li>2. International Exposure (IIA conference, Exchange Program )</li> <li>2. Short term Training (Ex-country)</li> </ol>	Discover supportive network within the agency and external professional network
<ol style="list-style-type: none"> <li>1. Ethics Essentials</li> </ol>	Tailor made course	Demonstrates an understanding of the applicable code of ethics and acts accordingly in every situation.
<ol style="list-style-type: none"> <li>1. Training on IAMS/CAATs,</li> <li>2. International Computer Driving License (ICDL)</li> </ol>	Classroom training (In-country)	Applies computer-assisted audit tools and techniques and statistical package. Choose relevant operating system software.

<b>Proficiency Level: Intermediate</b>		
<b>Training/Intervention</b>	<b>Method of Intervention</b>	<b>Learning Objectives</b>
<ol style="list-style-type: none"> <li>How to Effectively Use Critical Thinking</li> <li>Analyzing &amp; Improving Business Processes</li> <li>Process Auditing</li> </ol>	Classroom training (Ex-country)	Select appropriate problem solving techniques and analyzes the efficiency and effectiveness of business processes.
<ol style="list-style-type: none"> <li>The Effective Auditor: Understanding and Applying Emotional Intelligence</li> </ol>	Classroom training (Ex-country)	Illustrate effective partnership with audit clients and develop constructive relationships with others.

<b>Proficiency Level: Experienced</b>		
<b>Training/Intervention</b>	<b>Method of Intervention</b>	<b>Learning Objectives</b>
<ol style="list-style-type: none"> <li>Advanced Risk-based Internal Auditing</li> <li>Tools and techniques for root cause analysis</li> <li>COSO Enterprise Risk Management and Internal control framework.</li> </ol>	<ol style="list-style-type: none"> <li>Classroom training (Ex-country).</li> <li>Procure IAMS and train on its application</li> </ol>	Able to analyze and evaluate complex organizational governance and applies different approaches to develop risk-based audit plan
		<ol style="list-style-type: none"> <li>Able to review internal audit plan and make changes where required</li> <li>Formulate strategic plan or multiyear rolling plan relevant to the agency conforming to audit planning standards.</li> </ol>
		Ability to Identify and analyze the implications of the agency's level of risk, risk tolerance, and approach to managing risk and provide recommendation.
		Evaluate agency's internal control system with control framework to identify unique engagement requirement.



<b>Proficiency Level: Experienced</b>		
<b>Training/Intervention</b>	<b>Method of Intervention</b>	<b>Learning Objectives</b>
1. Tools for Audit Managers	Classroom training (Ex-country)	Synthesize evidences gathered by analyzing sampling strategy and form an opinion on the sufficiency of evidence to draw conclusion from an audit engagement.
1. Documenting Internal Audit evidence and work papers.	Tailor made course	Interpret internal auditing standards on documentation correctly and maintain safe custody and confidentiality of information.
		Evaluate sufficiency, completeness and relevance of work papers in conformity with internal auditing standards
1. Statistical Sampling for Internal Auditors 2. Data Analytics essentials	Classroom training (Ex-country)	Approve testing strategy for analytical procedures, control testing, and substantive testing and adjust engagement plan.
1. Financial auditing for internal auditors 2. Forensic Auditing	Classroom training (Ex-country)	Refine engagement objectives based on analysis of financial statement.
1. Developing leadership skills for team leaders	Classroom training (In-country)	Maximize team synergy to increase motivational levels among team members and improve inter-team communication
Building sustainable quality program	Classroom training (Ex-country)	Prepare quality assurance review reports
2. Innovation in internal audit –II 3. Change management 4. Design Thinking	Classroom training (Ex-country)	Review organizational change initiatives and recommend improvements.
1. Communication and Negotiation Skills for the 21st Century Auditor	Classroom training (Ex-country)	Deduce communication style suiting challenging situations and audiences to present ideas convincingly
1. 5 Phase Partnering Process 2. Strategic Partner Leadership Model	Classroom training (Ex-country)	Choose effective networks that create added value for the agency.
1. Training on IAMS/CAATs	Classroom training (In-country)	Formulates computer-assisted audit tools and techniques Apply data analytics in internal auditing and manage data

<b>Proficiency Level: Experienced</b>		
<b>Training/Intervention</b>	<b>Method of Intervention</b>	<b>Learning Objectives</b>
2. International Computer Driving License (ICDL)		effectively.
1. Audit Evidence and Professional Judgment 2. Tools and techniques for business process analysis. 3. Process Auditing	Classroom training (Ex-country)	Formulate relevant tools and techniques for business process analysis.
1. Collaborative planning Process 2. The Effective Auditor: 3. Understanding and Applying Emotional Intelligence	Classroom training (Ex-country)	Apply range of strategies to build active consensus and support.

<b>Proficiency Level: Advanced</b>		
<b>Training/Intervention</b>	<b>Method of Intervention</b>	<b>Learning Objectives</b>
1. Advanced Risk-based Internal Auditing 2. Modernizing and upgrading the internal audit function. 3. Strategic audit planning for audit managers	1. Classroom training (Ex-country) 2. Procure IAMS and train on its application	Able to guide subordinates on planning process and recommend changes for improvement to management
		1. Evaluate risk based audit plan and coach on techniques to develop comprehensive audit plan. 2. Formulate strategic plan or multiyear rolling plan relevant to the agency conforming to audit planning standards.
		Synthesize and evaluate the agency's risk management processes.
		Diagnose ineffective control designs and approve control testing strategy.
1. Tools for Audit Managers	Procure IAMS and train on its application	Enhance agency's information dissemination and risk strategy and provide guidance on auditing procedure

<b>Proficiency Level: Advanced</b>		
<b>Training/Intervention</b>	<b>Method of Intervention</b>	<b>Learning Objectives</b>
1. Documenting Internal Audit evidence and work papers	Tailor made course	Evaluate documentation requirements and explain retention policy to preserve critical information
		Evaluate quality of work performed in conformance with the applicable standards and enhance capacity of internal auditors.
1. Statistical Sampling for Internal Auditors 2. Data Analytics essentials	Classroom training (Ex-country)	Approve testing strategy and devise new strategy to incorporate advanced analytics in auditing process.
1. Forensic Auditing	Classroom training (Ex-country)	Evaluate the accounting system and financial statements of the agency to assess effectiveness of engagement and provide recommendations.
1. Building sustainable quality program 2. Breaking Down the Standards for the CAE	Classroom training (Ex-country)	Lead Quality assurance review of internal audit in conformity with the applicable standards.
1. Agile Auditing 2. Innovation in internal audit –II 3. Internal Audit best practices and principles 4. Change management 5. Design Thinking	Classroom training (Ex-country)	Evaluate innovation proposals and encourage out of the box & creative thinking
1. Communication and Negotiation Skills for the 21st Century Auditor	Classroom training (Ex-country)	Integrate effective communication techniques in both formal and informal situations by selecting appropriate presentation style.
1. 5 Phase Partnering Process 2. Strategic Partner Leadership Model	Classroom training (Ex-country)	Determine effective network that generates innovative and delivery solutions, and appropriate ways to build value for the agency.
1. Data Analytics and visualization	Classroom training (Ex-country)	Evaluates the use of data analytics in internal auditing

<b>Proficiency Level: Advanced</b>		
<b>Training/Intervention</b>	<b>Method of Intervention</b>	<b>Learning Objectives</b>
1. Audit Evidence and Professional Judgment	Classroom training (Ex-country)	Appraise critical thinking in business improvement Determine relevant, accurate and sufficient information for decision making.

### 2.9 Implementation of Competency based Framework

The implementation of training and other interventions are based on the mandatory programs/interventions listed under section 2.8 under the training needs analysis (Section 2.7) of this document. The mandatory list of training/intervention includes all the programs against the behavior indicators that are inadequate under the Training Needs Analysis. Different methods of interventions were identified for inadequate BIs under different roles of internal auditors across all the proficiency levels. Some of the common methods that are required for improving performance are classroom training, long term training, professional certification programs, on the job training (OJT), coaching and mentoring, self-learning, online learning, workshops and seminars. The plan of implementing CBF is presented in the table below: -

**2.9.1 Prioritized mandatory short-term training**

Mandatory short-term training listed under section 2.8 is further prioritized as tabulated in table 2:

**Table 2:** Showing training interventions to enhance proficiency

Key Competency	Training Title	Proficiency Level	Method of Intervention
1. Audit Planning 2. Risk & Control Assessment	Fundamentals of Risk based Internal Auditing	P5, P4	Class room training (In country)
	Advance Risk Based Internal Auditing	P3	Class room training (Ex-country)
	Tools for Internal Auditors	P3	Class room training (Ex-country)
	Strategic Audit Planning for Internal Auditors	P2, P1	Class room training (Ex-country)
Audit Engagement	Audit engagement fundamentals	P4	Class room training (In country)
	Auditing organizational processes and procedures for results	P3	Tailor made program
Documentation	Documenting Internal Audit Evidence and Work papers	P5	Tailor made course
Audit Reporting	Audit Report writing	P5	Workshops
1. Analytical Skills 2. Improvement & Innovations	Statistical Sampling for Internal Auditors	P5, P4	Class room training (Ex-country)
	Data Analytic Essentials	P4, P3	Class room training (Ex-country)
1. Communication 2. Critical Thinking	Change management	P2, P1	Class room training (Ex-country)
	Interviewing and negotiating skills for 21 <sup>st</sup> Century Auditors	P5, P4	Class room training (Ex-country)

Key Competency	Training Title	Proficiency Level	Method of Intervention
	Critical Thinking in the audit process	P3	Class room training (Ex-country)
Accounting Framework	Accounting and Risk Indicators	P3	Class room training (In-country)
	Public Financial Management	P5, P4	Class room training (Ex-country)
	Financial Auditing for Internal Auditors	P5, P4	Class room training (Ex-country)
Leadership & Teamwork	Developing Leadership Skills for Team Leaders	P2	Class room training (In-country)
Quality Assurance	Performing an Effective Quality Assessment	P2, P1	Class room training (Ex-country)
	Building sustainable quality program	P3	Class room training (In-country)
Profession Attributes	Ethics Essentials	P5	Class room training (Ex-country)
Partnering & Networking	Fundamentals of Teaming & Partnering	P3	Class room training (Ex-country)
	5-Phase Partnering Process	P2	Class room training (Ex-country)
	Strategic Partner Leadership Mode	P2, P1	Class room training (Ex-country)
ICT Skills	Training on IAMS/CAATs	P5, P4	Classroom training (In-country)
	International Computer Driving License (ICDL)	P5, P4	Classroom training (In-country)
Collaboration & Persuasion	The Effective Auditor: Understanding & Applying Emotional Intelligence	P3, P2	Class room training (Ex-country)

**2.9.2 Total mandatory short-term training prioritized based on proficiency levels and long-term training/certification programs for Internal Auditors tagged with each proficiency levels.**

Table 3: Prioritized Training Interventions for Internal Auditors

Sl. No.	Proficiency Level	No. of Training	Category of Training						
			Short-term Training						Long-term Training
			In-country Training		Ex-country Training		Tailor Made		Master's Program/Certification Course
			No.	%	No.	%	No.	%	
1	Foundation	13	07	53.85	05	38.5	01	7.65	CIA Part – I, MBA, Master of Accounting & Business Law
2	Intermediate	17	04	23.5	11	64.7	02	11.8	CIA Part - II & III, , Master of Big Data Auditing, Masters in Professional Accounting-CPA extension
3	Experience	18	04	22.2	13	72.2	01	5.6	Certification in Risk Management Assurance (CRMA), Certified Fraud Examiner (CFE)
4	Advance	11	02	18.2	08	72.7	01	9.1	Qualification in Internal Audit Leadership (QIAL)
<b>Total</b>		<b>59</b>	<b>17</b>		<b>37</b>		<b>05</b>		

- Only 59 short-term trainings were prioritized as critical interventions from 90 short-term trainings that were identified under section 2.8 of this document.
- 39 slots of proposed long-term trainings identified under section 2.7.5 of this document were prioritized for each proficiency level as depicted in table –2 above.
- 17 slots for professional certification programs identified under section 2.7.5 as specialization program were prioritized for each proficiency level as shown in the table – 2 above.

- Implementation to be initiated and spearheaded by the Central Coordinating Agency for Internal Audit Service in close coordination with HR Division, Ministry of Finance and RCSC.

## **2.10 Recommendations**

1. It is imperative for internal auditors to develop specific competencies to perform the required tasks efficiently. Developing an individual development plan based on the CBF would gauge whether individuals meet the competencies required of their proficiency level and enable them to work on the performance gaps. In light of this, the task force recommends for integration of the CBF into the performance evaluation of internal auditors to build human resource capacity; and
2. While mandatory short-term trainings, and long-term trainings have been identified and prioritized in this document, the CCA should select training institutes and nominate internal auditors based on their proficiency level and propose financial resources annually to ensure successful implementation of the CBF.

## **2.11 Conclusion**

The Competency-based Framework identified Key roles, Competency Areas, and Key Competencies required of internal auditors to deliver on their mandate. 21 Behavior Indicators were developed to evaluate the proficiencies of internal auditors under proficiency levels elevated from P5 to P1 and accordingly training need assessment was conducted. In order to address the performance gaps, this document identifies various interventions to enhance capacity and capabilities of the internal auditors efficiently and effectively. These interventions include short term training, long term training, OJT, coaching and mentoring, professional certification and tailor made training programs.

The implementation of CBF for Internal Auditors will not only enhance professional and technical capacity but also enable continuous professional development for effective service delivery. It is important for each individual to be able to deliver competencies expected of them and develop themselves through stages of proficiency from foundation level to advance level. This document will help the CCA to prioritize and implement methods of interventions to address the competency gaps within the internal audit functions. However, the successful implementation of CBF for internal auditors will depend on adequate financial resources provided for various interventions prioritized within each financial year.



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