

Internal Audit Administrator - Operations

COMPETENCY MODEL

Competency Model – Internal Audit Administrator - Operations

INTERNAL AUDIT SERVICES | SOCIAL SECURITY BOARD

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Organization of the Internal Audit Administrator -Operations - Competency Model Document

The Internal Audit Administrator-Operations Competency Model Document is arranged in the following two parts:

PART ONE: THE COMPETENCY MODEL

The competency model is presented as a graphic that visually communicates, briefly, all the competencies that are applicable to the role of Internal Auditor at Level Seven - Specialist. This graphic is supported by a brief narrative providing the following information:

- Distinction between a competency and a competency model.
- Competency groups applicable to the role and the specific competencies that make up each group.
- A quick reference table showing all competencies and their definitions.

Part One is a snapshot of the full collection of knowledge, skills, abilities, behaviours and attitudes required for effective performance as Internal Auditor.

PART TWO: THE COMPETENCY GUIDE

The Competency Guide expands the model shown in Part One by providing the following information to assist in understanding the competency model and its applicability:

- A **one-page illustration** on how to read and interpret the Competency Guide.
- A **definition** of each competency in the model – what the competency means in the context of the job.
- A progressive 5-point **proficiency scale** representing varying levels of strength in each competency that comprises the model.
- **Indicators** that are associated with each competency and that describe what each competency looks like in practice at each of the five levels of strength on the proficiency scale.

PART 1: Internal Audit Administrator- Operations Competency Model

What is a Competency?

A **Competency** refers to a specific and observable skill, ability, expertise, knowledge, attitude, or behaviour that is needed to perform successfully in a job role.

What is a Competency Model?

A **Competency Model** is a set of interrelated competencies that collectively define the requirements for effective performance in a specific job role. In other words, a competency model is a collection of the most important and relevant skills, abilities, knowledge, behaviours, and attitudes that are needed to be successful in a job role.

The Fraud Investigator Competency Model is made up of three main groups of competencies:

- core competencies
- functional competencies*
- technical competencies*

Core Competencies

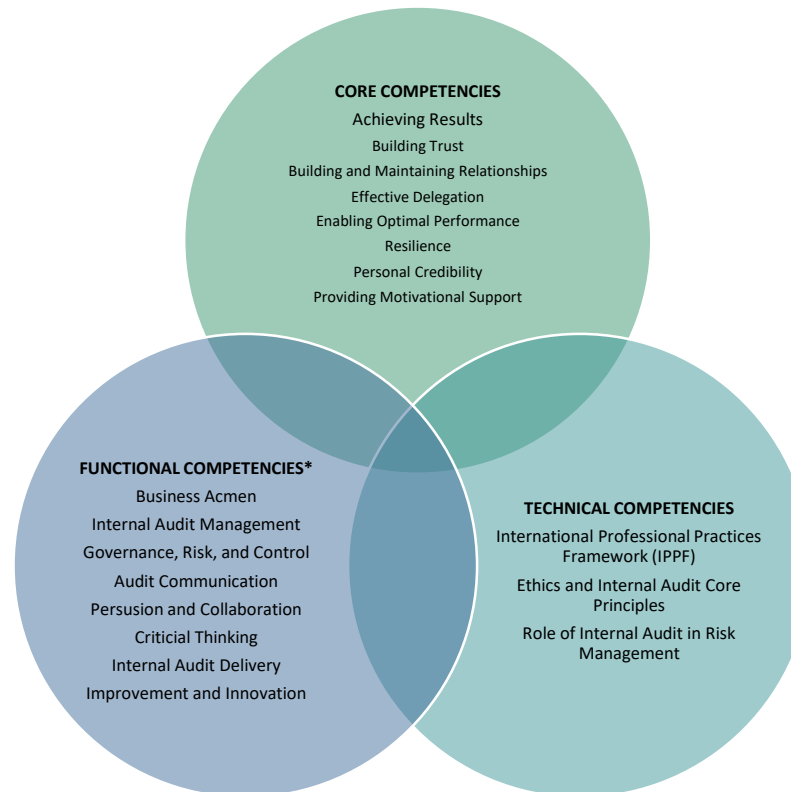
The **Core Competencies** embody the organization's values – its A.T.I.R.E. They describe the behaviours required of any employee who holds a role at Level Seven (Specialist) at the Social Security Board. These behaviours facilitate the proper application of the specialized skills, knowledge and abilities that are unique to a

*Functional and Technical Competencies**

The **Functional and Technical Competencies** describe those specialized skills, knowledge and abilities required specifically to perform in the Fraud Investigator job role.

Core + Functional + Technical Competencies = Success

This combination underscores the fact that the Fraud Investigator results from the successful application of behaviour, ability, and specialized knowledge, and skill. Success results not only from what one **knows** and **is able to do** but also from **how** one does it. None is sufficient in isolation.



Internal Audit Administrator- Operations Competency Model
(Levels Seven – Specialist)

Competency Type	Competency Name	Definition
CORE COMPETENCIES	Achieving Results	Maintaining consistent focus on the efforts necessary to achieve quality results in line with operational and strategic goals, objectives, and priorities.
	Building Trust	Interacting with others in ways that inspire confidence in one's intentions and those of the organization.
	Building and Maintain Relationships	The ability to successfully establish and maintain reciprocal, high trust, harmonious working relationships that create value for others, support the achievement of role-related objectives and furthers the aims and objectives of the organization.
	Effective Delegation	Allocating autonomy and authority and/or task responsibility to maximize the individual's contribution to organizational success.
	Enabling Optimal Performance	Applying strategies and tactics that build the capacity, capability, and confidence of others to fulfil current and future job roles and responsibilities as effectively as possible.
	Resilience	The ability to maintain stamina and performance under stressful conditions and rebound from setbacks and adversities.
	Personal Credibility	Demonstrated concern that one be perceived as responsible, reliable, and trustworthy.
	Providing Motivational Support	Skill at enhancing others' commitment to their work.
FUNCTIONAL COMPETENCIES*	Business Acumen	Maintains expertise of the business environment, industry practices, and specific organizational factors.
	Internal Audit Management	Supports and manages the internal audit function.
	Governance, Risk, and Control	Applies a thorough understanding of governance, risk, and control appropriate to the organization and to own role within the organization.
	Audit Communication	Effectively imparts or interchanges thoughts, opinions, or information by oral, written, and visual means.
	Persuasion and Collaboration	Works with and motivates others to achieve organizational objectives.
	Critical Thinking	Applies process analysis, business intelligence and problem-solving techniques.
	Internal Audit Delivery	Carries out internal audit engagements.
	Improvement and Innovation	Embraces change and new ideas, engaging in activities that add value to the organization.
TECHNICAL COMPETENCY*	International Professional Practices Framework (IPPF)	Applies the International Professional Practices Framework.
	Ethics and Internal Audit Core Principles	Promotes and applies internationally recognized core principles and rules of conduct for the Internal Audit profession.
	Role of Internal Audit in Risk Management	Evaluate the effectiveness and contribute to the improvement of the risk management process.

ART 2: The Competency Guide

How to Read the Competency Guide

Competency Type: A word that describes the type of skill, knowledge or ability that's required for the role. The type of competency can be core, behavioural, functional, or technical.

Functional Competency: Persuasion and Collaboration

Definition: Works with and motivates others to achieve organizational objectives.

Competency Name: This is the name given to the specific skill, ability, expertise, or behaviour that is required to successfully perform in the role. The role of Internal Auditor requires the skill of Persuasion and Collaboration to be successful in performing this role.

Competency Definition: The definition explains what the required skill, ability, expertise, or behaviour is about in the context of the role. E.g. "Persuasion and Collaboration" is about "working with and motivating others to achieve organizational objectives."

Proficiency Level (scale): This is a 5-point numerical scale that measures how strong someone is in a required skill, ability, expertise, or behaviour; 1 is the lowest level of strength, while 5 is the highest level of strength in a competency.

Proficiency Description: Immediately below the proficiency level is the description of the proficiency: a statement that describes what the numerical rating on the proficiency scale represents. E.g., 2 represents potential for growth in the competency required for the role.

1=Introductory Minimal demonstration of behaviours related to the competency.	2=Basic Demonstration of behaviours related to the competency, indicates <u>potential for growth</u> .	3=Proficient Demonstration of behaviours related to the competency indicates <u>adequate strength</u> to fully perform job role.	4=Mastery Demonstration of behaviours related to the competency definitively indicates a <u>high level of development</u> .	5=Specialist/ Authority Demonstration of behaviours related to the competency indicates a <u>very high level of development</u> and serves as a <u>role model</u> for others.
Displays service-oriented attitude. Collaborates with others and encourages others to work collaboratively. Recognizes own limitations and seeks advice and support where required. Participates fully as a team player.	Approach to work shows a good example of respect, helpfulness and cooperation. Maintains independence and objectivity in all situations. Respects confidentiality and secures the trust of other parties.	Puts people at ease and builds open, constructive relationships with all parties. Anticipates and makes allowances for the impact of own interpersonal style on others when communicating and building relationships. Nurtures and builds effective partnerships with audit engagement clients to achieve results.	Manages conflict by negotiating and resolving disagreements. Assesses the organization's politics and decides on appropriate courses of action.	Identifies and manages the needs and expectations of stakeholders.

Indicators: For each proficiency level there are statements that describe the behaviours, skills, knowledge, abilities seen at that level and for that competency. Indicators are intended to show what the level "looks like" but do not provide an exhaustive list. Here, indicators are illustrated as a series of connected steps, indicating there is a gradual progression in complexity of the indicators from one level to the next. As one progresses through each level, the indicators get more complex, indicating that growth and development is a process that happens over time. As that process occurs there is a gradual increase in strength of the required skills, knowledge, or behaviours.

Core Competencies

The core competency group for a Internal Audit Administrator -Operations at the Supervisory Levels (Level six – Nine) contains the eight core competencies which are universal to all positions at those organizational levels:

1. Achieving Results
2. Building Trust
3. Building and Maintain Relationships
4. Effective Delegation
5. Enabling Optimal Performance
6. Resilience
7. Personal Credibility
8. Providing Motivational Support

These eight competencies are referred to as “core” competencies because they reflect and embody the organization’s core values:

A **Accountability:** “We are responsible, reliable and answerable to the public, as well as to our own standards.”

T **Transparency:** “We are open, straightforward, and honest, ensuring visibility and clarity in the process and results. Through transparency, we promote an environment of inclusive communication.”

I **Integrity:** “We uphold the highest standards of ethics and integrity. Through this, we endeavour to build trust.”

R **Respect:** “We are respectful of all people, all customers, and of ourselves.”

E **Excellence:** “We endeavour to excel in whatever we do, with a focus on the customer to ensure the highest quality of service delivery.”

1. Core Competency: Achieving Results

Definition: Maintaining consistent focus on the efforts necessary to achieve quality results in line with operational and strategic goals, objectives, and priorities.

<p>1=Introductory <i>Minimal demonstration of behaviours related to the competency.</i></p>	<p>2=Basic <i>Demonstration of behaviours related to the competency indicates potential for growth.</i></p> <p>Stays focused on operational objectives despite distractions.</p> <p>Monitors progress and quality of own work.</p> <p>Clarifies expectations for all work he/she is taking on.</p> <p>Works around typical problems and obstacles to get work done.</p>	<p>3=Proficient <i>Demonstration of behaviours related to the competency indicates adequate strength to fully perform job role.</i></p> <p>Keeps track of and measures outcomes against a standard of excellence not imposed by others.</p> <p>Manages own and others' performance against operational plans and keeps focused on key activities.</p> <p>Checks results to make sure solutions were effective and takes appropriate corrective action if resolution has not been accomplished.</p> <p>Displays a strong sense of urgency about solving problems and getting work done.</p> <p>Realistically assesses and allocates appropriate amount of time and resources for completing work.</p>	<p>4=Mastery <i>Demonstration of behaviours related to the competency definitively indicates a high level of development.</i></p> <p>Sustains long working hours when necessary, works with enthusiasm, effectiveness and determination over a sustained period.</p> <p>Proposes new ideas and methods to work/operating policies and procedures to improve business processes and achieve better results.</p> <p>Maintains commitment to goals even in the face of obstacles and frustrations.</p> <p>Frequently uses fewer than expected resources while still delivering high-quality work ahead of time, resulting in cost savings or improved efficiencies.</p> <p>Identifies and engages others who can help "turn the tides" towards successful goal achievement.</p>	<p>5=Specialist/Authority <i>Demonstration of behaviours related to the competency indicates a very high level of development and serves as a role model for others</i></p> <p>Re-prioritizes and adapts to changes in work requirements with minimal disruption to deadlines.</p> <p>Identifies "vital few" goals and allocates time and resources accordingly to achieve those goals when faced with competing priorities.</p> <p>Demonstrates tenacity, persevering through significant challenges/obstacles/setbacks until the goal is achieved.</p> <p>Gives sound advice and guidance to others on how to define their work in terms of expected results</p>
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3. Core Competency: Building and Maintaining Relationships

Definition: The ability to successfully establish and maintain reciprocal, high trust, harmonious working relationships that create value for others, support the achievement of role-related objectives and furthers the aims and objectives of the organization.

				<p>5=Specialist/Authority <i>Demonstration of behaviours related to the competency indicates a very high level of development and serves as a role model for others</i></p>
			<p>4=Mastery <i>Demonstration of behaviours related to the competency definitively indicates a high level of development.</i></p>	<p>Expresses appreciation to others who have provided information, assistance or support giving them a sense of satisfaction about their contributions.</p> <p>Works with managers and staff across department and level boundaries to resolve mutual issues and concerns.</p> <p>Helps others to improve their relationship building skills by coaching them in how to establish and maintain networks.</p>
		<p>3=Proficient <i>Demonstration of behaviours related to the competency indicates adequate strength to fully perform job role.</i></p>	<p>Pro-actively approaches others, in different organizational units to build rapport, seek or provide help and enhance one's own network of business relationships.</p> <p>Negotiates new and mutually beneficial partnerships that may also serve the interests of other organizational units.</p> <p>Helps team members identify and build key relationships and networks across the organization.</p> <p>Openly recognizes the contributions that staff at all levels make to delivering on priorities.</p>	
	<p>2=Basic <i>Demonstration of behaviours related to the competency indicates potential for growth.</i></p>	<p>Pro-actively approaches others, despite the risk of possible rejection.</p> <p>Takes the time to learn about others' interests and aspirations outside of the work environment.</p> <p>Spends time thinking or talking through issues and concerns with others, making them feel heard and seen.</p> <p>Consistently responsive, acknowledging requests from others promptly.</p> <p>Adapts own style appropriately to work effectively with others, building consensus, trust, and respect.</p>		
<p>1=Introductory <i>Minimal demonstration of behaviours related to the competency.</i></p>	<p>Shows courtesy and consideration when interacting with others.</p> <p>Looks for shared interests, experiences, or other common ground.</p> <p>Shows interest in others by listening to their perspectives and ideas.</p> <p>Offers assistance, information and support to others, whose help may be needed later on.</p> <p>Shows concern about the general well-being of others.</p>			

4. Core Competency: Effective Delegation

Definition: Allocating authority and autonomy to maximize the individual's contribution to organizational success.

				5=Specialist/Authority <i>Demonstration of behaviours related to the competency indicates a very high level of development and serves as a role model for others</i>
			4=Mastery <i>Demonstration of behaviours related to the competency definitively indicates a high level of development.</i>	<p>Masterfully matches people to assignments.</p> <p>Gives full authority and responsibility to individuals with the latitude to do a task in their own way to develop specific skills and to learn from their own mistakes in a non-critical setting.</p> <p>Asks employee for his/her plan to address issue to be delegated, allowing person to create and "own" the solution.</p> <p>Delegates important and attractive projects to the right people, even if it decreases personal status.</p>
		3=Proficient <i>Demonstration of behaviours related to the competency indicates adequate strength to fully perform job role.</i>	<p>Sets stretch goals and objectives, pushing individuals or teams to perform at higher levels.</p> <p>Generates commitment by involving team members when setting team direction and objectives.</p> <p>States assigned accountabilities as clear end results, not simply tasks to be completed.</p> <p>Matches authority for decisions and control of resources to assigned accountabilities.</p> <p>Identifies and manages risks associated with assigned accountabilities by making relevant contingency plans with employee.</p>	
	2=Basic <i>Demonstration of behaviours related to the competency indicates potential for growth.</i>	<p>Clearly states the parameters of the delegated responsibility (e.g. decision-making authority and required actions, constraints, or deadlines).</p> <p>Intervenes as needed to remove obstacles to individual or team progress.</p> <p>Clearly states performance expectations or boundaries.</p> <p>Reviews performance against clear standards or expectations.</p> <p>Periodically tracks how work is progressing without micro-managing.</p>		
1=Introductory <i>Minimal demonstration of behaviours related to the competency.</i>	<p>Suggests activities that could help others develop new technical or operational skills.</p> <p>Gives directions or demonstrations with reasons or rationale as a training strategy.</p> <p>Demonstrates how to accomplish tasks to acceptable levels. Provides appropriate information, tools and resources to best enable task completion.</p> <p>Provides instruction, guidance and support in a helpful and supportive manner when asked.</p>			

5. Core Competency: Enabling Optimal Performance

Definition: Applying strategies and tactics that build the capacity, capability, and confidence of others to fulfil current and future job roles and responsibilities as effectively as possible.

				5=Specialist/Authority <i>Demonstration of behaviours related to the competency indicates a very high level of development and serves as a role model for others</i>
			4=Mastery <i>Demonstration of behaviours related to the competency definitively indicates a high level of development.</i>	<p>Delegates to others full authority and responsibility with the latitude to do a task in their own way to develop to full potential.</p> <p>Designs approaches for resolving competency deficiencies in emerging leaders.</p> <p>Guides or mentors others through the process of identifying and developing critical competencies.</p> <p>Collaborates with other leaders to establish developmental opportunities across departmental, functional, or operational boundaries.</p> <p>Creates or connects others to opportunities in which newly acquired knowledge or skills can be practiced and further developed.</p>
		3=Proficient <i>Demonstration of behaviours related to the competency indicates adequate strength to fully perform job role.</i>	<p>Guides others in assessing their strengths and weaknesses in relation to their career goals.</p> <p>Collaborates with other supervisors/leaders to create opportunities that facilitate acquiring new knowledge and skills.</p> <p>Schedules and uses regular feedback sessions with others to provide helpful, behaviorally specific feedback and suggestions in a way that preserves and enhances confidence and self-esteem.</p> <p>Develops staff's capabilities using effective learning and development strategies.</p> <p>Actively participates in the development of talent management strategies for staff.</p>	
	2=Basic <i>Demonstration of behaviours related to the competency indicates potential for growth.</i>	<p>Specifically explains desired performance to others.</p> <p>Delegates tasks, assignments or projects to others that will help them to develop specific abilities and skills.</p> <p>Treats mistake as learning opportunities.</p> <p>Explores or discusses learning with others after mistakes are made.</p> <p>Gives behaviorally specific feedback in a way that builds others' self-esteem.</p> <p>Expresses encouragement and positive expectations for future performance when giving corrective feedback.</p>		
1=Introductory <i>Minimal demonstration of behaviours related to the competency.</i>	<p>Willingly shares own task-related knowledge and expertise with staff when asked.</p> <p>Devotes significant time to providing task-related guidance to staff.</p> <p>Provides informal suggestions to others to expand their operational knowledge.</p> <p>Encourages others to try new approaches or ways of doing things.</p> <p>Allows others to work out answers to problems themselves, so they really know how, rather than simply giving them the answer.</p>			

6. Core Competency: Resilience

Definition: The ability to maintain stamina and performance under stressful conditions and rebound from setbacks and adversities.

				5=Specialist/Authority <i>Demonstration of behaviours related to the competency indicates a very high level of development and serves as a role model for others</i>
			4=Mastery <i>Demonstration of behaviours related to the competency definitively indicates a high level of development.</i>	<p>Is viewed as a source of confidence in high-stress, uncertain or ambiguous situations.</p> <p>Remains upbeat about the future at all times demonstrating to others a firm belief that obstacles and adversity will be conquered.</p> <p>Fosters a positive outlook in others during period of stress or excessively heavy workload, inspiring others towards goal achievement.</p> <p>Remains calm and focused even in complex, critical situations when the picture is unclear and much is unknown</p>
		3=Proficient <i>Demonstration of behaviours related to the competency indicates adequate strength to fully perform job role.</i>	<p>Maintains commitment to goals in the face of obstacles and frustrations.</p> <p>Apprises management of impacts and critical problems that may be significant.</p> <p>Achieves expected results within planned activities and expected time frames.</p> <p>Recognizes when others have set goals that are misaligned with the organization's objectives and provides guidance/coaching to team members to better meet the needs of the team and the organization.</p>	
	2=Basic <i>Demonstration of behaviours related to the competency indicates potential for growth.</i>	<p>Displays calmness and ease in stressful or ambiguous situations.</p> <p>Focuses on how to successfully overcome a challenge rather than on the obstacles or constraints.</p> <p>Remains positive in the face of adversity, quickly recovering from setbacks and keeping problems in perspective.</p> <p>Maintains positive demeanor and self-motivation under trying conditions.</p> <p>Withstands criticism and remains composed under pressure.</p>		
1=Introductory <i>Minimal demonstration of behaviours related to the competency.</i>	<p>Grows from hardships and negative experiences.</p> <p>Maintains self-motivation in face of routine/repetitive tasks.</p> <p>Maintains level of outputs as pressure increases.</p> <p>Is not discouraged by challenges and uncertainty.</p>			

7. Core Competency: Personal Credibility

Definition: Demonstrated concern that one be perceived as responsible, reliable, and trustworthy.

				5=Specialist/Authority <i>Demonstration of behaviours related to the competency indicates a very high level of development and serves as a role model for others</i>
			4=Mastery <i>Demonstration of behaviours related to the competency definitively indicates a high level of development.</i>	<p>Has a track record of being extremely truthful, forthright, and honest with all people.</p> <p>Sets an example by consistently modelling high standards of honesty, and integrity in actions.</p> <p>Conveys a superior command of the relevant facts and information of a situation.</p> <p>Has the organization's and employees' interests at heart when making decisions.</p>
		3=Proficient <i>Demonstration of behaviours related to the competency indicates adequate strength to fully perform job role.</i>	<p>Consistently shares information that is complete and accurate.</p> <p>Acts in the best interests of others.</p> <p>Acquires and applies new skills and knowledge to remain current in own field or area of work.</p> <p>Is open and honest about one's motive(s) and agenda(s).</p>	
	2=Basic <i>Demonstration of behaviours related to the competency indicates potential for growth.</i>	<p>Maintains the confidentiality of information; keeps personal conversations with others in strict privacy.</p> <p>Takes responsibility for own errors and sets an example of how to bounce back from them.</p> <p>Practices what he/she preaches. Keeps promises and follows fully through on commitments.</p>		
1=Introductory <i>Minimal demonstration of behaviours related to the competency.</i>	<p>Dependable; delivers on commitments. Understands that giving respect is essential to building one's credibility.</p> <p>Admits to mistakes and takes responsibility; doesn't blame others.</p> <p>Recognizes the confidentiality of information.</p> <p>Only makes promises that can be kept.</p>			

8. Core Competency: Providing Motivational Support

Definition: Skill at enhancing others' commitment to their work.

<p>1=Introductory <i>Minimal demonstration of behaviours related to the competency.</i></p>	<p>2=Basic <i>Demonstration of behaviours related to the competency indicates potential for growth.</i></p> <p>Knows the achievements of team members, peers, or colleagues.</p> <p>Acknowledges team members for their contributions.</p> <p>Takes pride in the team or work group.</p> <p>Identifies morale problems; tries to deal with them effectively</p>	<p>3=Proficient <i>Demonstration of behaviours related to the competency indicates adequate strength to fully perform job role.</i></p> <p>Recognizes and rewards team members for their achievements.</p> <p>Expresses appreciation for the contribution and efforts of other team members and colleagues.</p> <p>Signals own commitment to a process by being personally present and involved at key events.</p> <p>Expresses pride in the team and encourages team members to feel good about their accomplishments.</p> <p>Expresses confidence in others' ability to be successful at a task/assignment/project.</p>	<p>4=Mastery <i>Demonstration of behaviours related to the competency definitively indicates a high level of development.</i></p> <p>Reassures after setbacks, discuss issues and ways to prevent reoccurrence.</p> <p>Recognizes and finds creative ways to reward team members for their achievements; motivates them to do more.</p> <p>Finds creative ways to make people's work rewarding and helps them stay engaged no matter the task.</p> <p>Identifies and promptly tackles morale problems.</p>	<p>5=Specialist/Authority <i>Demonstration of behaviours related to the competency indicates a very high level of development and serves as a role model for others</i></p> <p>Personally builds the confidence of others in their own capacity to succeed.</p> <p>Catches people doing good each day; honors and recognizes individuals when they do something good.</p> <p>Demonstrate own belief in and high expectations for the success of a particular plan or strategy.</p> <p>Creates strategies to recognize, reward and celebrate contribution and achievement.</p>
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Functional Competencies

The functional competency group contains eight functional competencies were adapted from the International Professional Practices Framework which encompasses competencies relating to specialized knowledge and skills associated with the internal audit function:

1. Business Acumen
2. Internal Audit Management
3. Governance, Risk and Control
4. Audit Communication
5. Persuasion and Collaboration
6. Critical Thinking
7. Internal Audit Delivery
8. Improvement and Innovation

1. Functional Competency: Business Acumen

Definition: Maintains expertise of the business environment, industry practices, and specific organizational factors.

1=Introductory <i>Minimal demonstration of behaviours related to the competency.</i>	2=Basic <i>Demonstration of behaviours related to the competency indicates potential for growth.</i>	3=Proficient <i>Demonstration of behaviours related to the competency indicates adequate strength to fully perform job role.</i>	4=Mastery <i>Demonstration of behaviours related to the competency definitively indicates a high level of development.</i>	5=Specialist/Authority <i>Demonstration of behaviours related to the competency indicates a very high level of development and serves as a role model for others</i>
	<p>Takes account of the mission, strategic objectives, and business nature of the organization.</p> <p>Takes account of culture aspects of the organization.</p> <p>Demonstrates sound working knowledge of the quality control frameworks relevant to the audit engagements.</p> <p>Maintains knowledge of the organization and its risks.</p>	<p>Assess and take account of basic macroeconomic and microeconomic factors and relevance to the audit engagements.</p> <p>Maintains industry specific knowledge appropriate to the audit engagement.</p> <p>Maintains knowledge of technical aspects of financial, managerial, and cost accounting concepts, standards, systems, and reporting processes appropriate to audit engagements.</p>	<p>Maintains a current understanding of the latest global developments, and regulatory and legal requirements and assesses their relevant to the audit engagements.</p> <p>Assesses and takes account of the technical aspects of the financial, managerial, and cost accounting concepts, standards, systems, and reporting processes appropriate to the organization.</p>	<p>Maintains industry specific knowledge appropriate to the organization.</p> <p>Assesses and takes account of macroeconomic and microeconomic factors and the impact on the organization.</p> <p>Maintain a current understanding of the latest global developments and regulatory and legal frameworks within which the organization operates.</p>

2. Functional Competency: Internal Audit Management

Definition: Supports and manages the internal audit function.

<p>1=Introductory <i>Minimal demonstration of behaviours related to the competency.</i></p>	<p>2=Basic <i>Demonstration of behaviours related to the competency indicates potential for growth.</i></p> <p>Analyzes own strengths and weaknesses to maximize personal contribution to the organization.</p> <p>Takes personal responsibility for results delivered in areas of responsibility.</p> <p>Strives for quality and excellence and encourages others to do the same.</p> <p>Continues professional development and utilizes relevant learning opportunities.</p>	<p>3=Proficient <i>Demonstration of behaviours related to the competency indicates adequate strength to fully perform job role.</i></p> <p>Assesses self-development and career needs and takes advantage of new challenges as opportunities for personal and professional growth.</p> <p>Anticipates and responds sensitively to staff problems, concerns, and issues.</p> <p>Maintains up-to-date competencies required for effective internal audit delivery.</p> <p>Values and promotes diverse viewpoints and cultural sensitivity.</p>	<p>4=Mastery <i>Demonstration of behaviours related to the competency definitively indicates a high level of development.</i></p> <p>Implements clear performance standards for internal auditors and the internal audit function.</p> <p>Delegates tasks in a constructive and supportive fashion.</p> <p>Monitors staff performance and workload and provides constructive and timely feedback to help others achieve their goals.</p> <p>Coaches staff to enhance their competence and professional development.</p> <p>Applies a knowledge of human resources processes and leadership styles to supporting and directing others.</p>	<p>5=Specialist/Authority <i>Demonstration of behaviours related to the competency indicates a very high level of development and serves as a role model for others</i></p> <p>Acts as a role model by exemplifying high performance for team members.</p> <p>Articulates clear expectations and business goals and links these to organizational strategy.</p> <p>Develops and implements a plan for professional development for members of the internal audit function.</p> <p>Provides opportunities and proactive input in the development and career needs of others.</p> <p>Supports and contributes to the recruitment process within the internal audit function.</p>
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3. Functional Competency: Governance, Risk, and Control

Definition: Applies a thorough understanding of governance, risk, and control appropriate to the organization and to own role within the organization.

				<p>5=Specialist/Authority <i>Demonstration of behaviours related to the competency indicates a very high level of development and serves as a role model for others</i></p>
			<p>4=Mastery <i>Demonstration of behaviours related to the competency definitively indicates a high level of development.</i></p>	<p>Contributes to and supports the development of risk-oriented culture within the organization.</p> <p>Provides an explanation on the risk profile of the internal audit engagement to relevant parties.</p>
		<p>3=Proficient <i>Demonstration of behaviours related to the competency indicates adequate strength to fully perform job role.</i></p>	<p>Creates and implements audit engagement plans based on the risk and its impact on the organization.</p> <p>Assesses and accounts for the potential for fraud risk and identifies common types of fraud associated with the organization.</p>	
	<p>2=Basic <i>Demonstration of behaviours related to the competency indicates potential for growth.</i></p>	<p>Supports a culture of fraud risk awareness at all levels of the organization.</p> <p>Assesses and accounts for the potential for fraud risk and identifies common types of fraud associated with the internal audit engagement.</p>		
<p>1=Introductory <i>Minimal demonstration of behaviours related to the competency.</i></p>	<p>Operates within the organization's frameworks for governance, risk, and control.</p> <p>Maintains an understanding of the processes used to support fraud investigations.</p> <p>Applies the concepts of controls during audit activities.</p>			

4. Functional Competency: Audit Communication

Definition: Effectively imparts or interchanges thoughts, opinions, or information by oral, written, and visual means.

<p>1=Introductory <i>Minimal demonstration of behaviours related to the competency.</i></p>	<p>2=Basic <i>Demonstration of behaviours related to the competency indicates potential for growth.</i></p>	<p>3=Proficient <i>Demonstration of behaviours related to the competency indicates adequate strength to fully perform job role.</i></p>	<p>4=Mastery <i>Demonstration of behaviours related to the competency definitively indicates a high level of development.</i></p>	<p>5=Specialist/Authority <i>Demonstration of behaviours related to the competency indicates a very high level of development and serves as a role model for others</i></p>
<p>Fosters open communication.</p> <p>Demonstrates respect for others, and customizes messages to reflect the needs of the target audience.</p> <p>Employs the technical conventions of language (spelling, punctuation, grammar, diction) correctly.</p> <p>Secures the trust of others through the positive use of communication.</p> <p>Organizes and expresses ideas clearly and with confidence in order to influence others.</p> <p>Listens actively, asking questions as required to check own understanding.</p> <p>Interprets and uses body language to reinforce communication.</p>	<p>Applies appropriate communication skills in interviews.</p> <p>Extracts key information from a variety of sources to support communication.</p> <p>Selects appropriate communication forms (verbal, non-verbal, visual, written) and media (face to face, electronic, paper-based).</p> <p>Solicits feedback from audience to gauge the effectiveness of the communication.</p>	<p>Discusses audit findings and their impacts professionally and confidently with appropriate levels of the organization.</p> <p>Uses graphical methods to communicate processes and other complex information.</p> <p>Delivers information in a structured manner to foster learning and development among members of the audience.</p>	<p>Anticipates reactions to communication and plans responses in advance.</p> <p>Communicates strategically significant messages with clarity.</p>	

5. Functional Competency: Persuasion and Collaboration

Definition: Works with and motivates others to achieve organizational objectives.

<p>1=Introductory <i>Minimal demonstration of behaviours related to the competency.</i></p>	<p>2=Basic <i>Demonstration of behaviours related to the competency indicates potential for growth.</i></p> <p>Displays service-oriented attitude.</p> <p>Collaborates with others and encourages others to work collaboratively.</p> <p>Recognizes own limitations and seeks advice and support where required.</p> <p>Participates fully as a team player.</p> <p>Maintains independence and objectivity in all situations.</p> <p>Respects confidentiality and secures the trust of other parties.</p>	<p>3=Proficient <i>Demonstration of behaviours related to the competency indicates adequate strength to fully perform job role.</i></p> <p>Approach to work shows a good example of respect, helpfulness and cooperation.</p> <p>Manages conflict by negotiating and resolving disagreements.</p> <p>Puts people at ease and builds open, constructive relationships with all parties.</p> <p>Identifies and manages the needs and expectations of stakeholders.</p> <p>Leads by example with regard to respect, helpfulness and cooperation.</p> <p>Anticipates and makes allowances for the impact of own interpersonal style on others when communicating and building relationships.</p>	<p>4=Mastery <i>Demonstration of behaviours related to the competency definitively indicates a high level of development.</i></p> <p>Takes account of the organization's politics and acts accordingly.</p> <p>Nurtures and builds effective partnerships with audit engagement clients to achieve results.</p> <p>Makes a positive impact on others; demonstrates credibility and secures respect and cooperation.</p> <p>Applies a knowledge of motivation theory and group dynamics when encouraging others.</p>	<p>5=Specialist/Authority <i>Demonstration of behaviours related to the competency indicates a very high level of development and serves as a role model for others.</i></p> <p>Balances diplomacy with assertiveness.</p> <p>Shows resilience in difficult situations to push through resistance and then work with people in a constructive manner.</p> <p>Uses a range of strategies to build active consensus and support.</p> <p>Works to remove organizational barriers and identifies resources to assist the internal audit team.</p>
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6. Functional Competency: Critical Thinking

Definition: Applies process analysis, business intelligence and problem solving techniques.

<p>1=Introductory <i>Minimal demonstration of behaviours related to the competency.</i></p>	<p>2=Basic <i>Demonstration of behaviours related to the competency indicates potential for growth.</i></p> <p>Applies problem solving techniques for routine situations.</p> <p>Applies data collection, data mining, data analysis and statistical techniques.</p> <p>Maintains curiosity and exercises professional skepticism.</p> <p>Selects and uses a variety of manual and automated tools and techniques to obtain data and other information on business processes.</p>	<p>3=Proficient <i>Demonstration of behaviours related to the competency indicates adequate strength to fully perform job role.</i></p> <p>Analyzes and appraises the efficiency and effectiveness of business processes.</p> <p>Ensures that information in decision making is relevant, accurate and sufficient.</p>	<p>4=Mastery <i>Demonstration of behaviours related to the competency definitively indicates a high level of development.</i></p> <p>Ensures that the relevant tools and techniques are used during business process analysis.</p> <p>Selects and uses appropriate research, business intelligence and problem solving techniques to analyse and solve complex situations.</p> <p>Uses critical thinking to identify and propose tactics for business process improvement.</p>	<p>5=Specialist/Authority <i>Demonstration of behaviours related to the competency indicates a very high level of development and serves as a role model for others</i></p> <p>Assists management in finding practical solutions to address issues identified through audit activity.</p> <p>Utilizes research to evaluate audit findings.</p>
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7. Functional Competency: Internal Audit Delivery

Definition: Carries out internal audit engagements.

<p>1=Introductory <i>Minimal demonstration of behaviours related to the competency.</i></p>	<p>2=Basic <i>Demonstration of behaviours related to the competency indicates potential for growth.</i></p> <p>Applies the organization's audit methodology and audit procedures to meet the specific audit engagement objectives.</p> <p>Maintains objectivity throughout the audit engagements.</p> <p>Manages all resources efficiently to ensure the engagement objectives are met.</p> <p>Demonstrates efficiency and persistence, managing own time and ensuring engagement deadlines and objectives are met.</p>	<p>3=Proficient <i>Demonstration of behaviours related to the competency indicates adequate strength to fully perform job role.</i></p> <p>Selects and applies the appropriate tools and techniques to data gathering, analysis and interpretation, and reporting.</p> <p>Plans and conducts audit engagements to identify key risks and controls.</p> <p>Obtains reliable, relevant and sufficient evidence and evaluates critically.</p> <p>Develops and ensures that all working papers are a true reflection of all activities performed during the audit engagement.</p>	<p>4=Mastery <i>Demonstration of behaviours related to the competency definitively indicates a high level of development.</i></p> <p>Supervises the execution of audit engagements to ensure that objectives are met and quality is assured.</p> <p>Presents findings and proposes recommendations that deal with root causes of issues and impact to the organization.</p> <p>Ensures that scope of work is appropriate for the audit assignment.</p>	<p>5=Specialist/Authority <i>Demonstration of behaviours related to the competency indicates a very high level of development and serves as a role model for others</i></p> <p>Follows up to ensure that management actions have been effectively implemented.</p> <p>Implements and monitors project plans to ensure delivery in accordance with agreed timelines.</p>
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8. Functional Competency: Improvement and Innovation

Definition: Embraces change and new ideas, engaging in activities that add value to the organization.

<p>1=Introductory <i>Minimal demonstration of behaviours related to the competency.</i></p>	<p>2=Basic <i>Demonstration of behaviours related to the competency indicates potential for growth.</i></p>	<p>3=Proficient <i>Demonstration of behaviours related to the competency indicates adequate strength to fully perform job role.</i></p>	<p>4=Mastery <i>Demonstration of behaviours related to the competency definitively indicates a high level of development.</i></p>	<p>5=Specialist/Authority <i>Demonstration of behaviours related to the competency indicates a very high level of development and serves as a role model for others.</i></p>
<p>Maintains personal performance and effectiveness in changing and ambiguous environments.</p> <p>Accommodates new priorities and implements positive changes in area of work.</p> <p>Seeks and justifies opportunities for continuous improvement.</p> <p>Initiates and manages change within sphere of responsibility.</p>	<p>Encourages others to embrace change by explaining the intended benefits.</p> <p>Identifies the risks associated with change and adapts audit activity to manage the risks.</p> <p>Assesses the potential barriers and resources for change initiatives.</p>	<p>Contributes to insight and proposals for change and improvement.</p> <p>Implements change programs within the audit function and team.</p> <p>Anticipates reactions to change and adapts own style to support others.</p>	<p>Encourages others to propose innovative ideas and provides positive feedback to facilitate progression of new ideas.</p> <p>Investigates and analyses the reasons for change in the organization.</p> <p>Adjusts team's priorities to align with new and changing priorities of the organization.</p>	

Technical Competencies

The International Professional Practices Framework, Code of Ethics, Core Principles and Enterprise Risk Management Framework applied for technical competencies.

1. Technical Competency: International Professional Practices Framework (IPPF)

Definition: Applies the International Professional Practices Framework.

<p>1=Introductory Minimal demonstration of behaviours related to the competency.</p>	<p>2=Basic Demonstration of behaviours related to the competency indicates potential for growth.</p> <p>Maintains current knowledge of the IPPF.</p> <p>Demonstrates appropriate use and interpretation of the IPPF, seeking consultation if applicability is unclear.</p> <p>Exemplifies and monitors due professional care when conducting audit assignments.</p>	<p>3=Proficient Demonstration of behaviours related to the competency indicates adequate strength to fully perform job role.</p> <p>Adheres to the requirements of the IPPF when conducting internal audit engagements.</p> <p>Seeks clarity on the requirements and applicability of particular aspects of the IPPF as necessary when conducting internal audit engagements.</p>	<p>4=Mastery Demonstration of behaviours related to the competency definitively indicates a high level of development.</p> <p>Monitors the implementation of the IPPF in the internal audit function.</p> <p>Supports a quality assurance and improvement program.</p>	<p>5=Specialist/Authority Demonstration of behaviours related to the competency indicates a very high level of development and serves as a role model for others</p> <p>Implements a risk based approach in accordance with the IPPF for annual audit plan, making adjustments when needed.</p> <p>Identifies and discloses non-conformance with the Code of Ethics and IPPF to Manager and/or other appropriate authority.</p>
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2. Technical Competency: Ethics and Internal Audit Core Principles

Definition: Promotes and applies internationally recognized core principles and rules of conduct for the Internal Audit profession.

LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4	LEVEL 5
Introductory	Basic	Proficient	Mastery	Specialist/Authority Level
<i>Ethics and Internal Core Principles</i>	<i>Demonstration of behaviours related to the competency indicates potential for growth</i>	<i>Demonstration of behaviours related to the competency indicates adequate strength to fully perform job role</i>	<i>Demonstration of behaviours related to the competency definitively indicates a high level of development.</i>	<i>Demonstration of behaviours related to the competency indicates a very high level of development and serves as a role model for others.</i>
BEHAVIOURAL INDICATORS				
<i>Core Principle: (1) Demonstrates integrity/Ethics: Integrity</i>	Perform their work with honesty, diligence, and responsibility.	Observe the law (SSB Act) and make disclosures expected by the law (SSB Act) and the profession.	Not knowingly be a party to any illegal activity or engage in acts that are discreditable to the profession of Internal Auditing or to the organization.	Holding oneself accountable and faces any consequences of actions.
<i>Core Principle: (2) Demonstrates competence and due professional care/Ethics: Competency</i>	Display appropriate knowledge, skills, and experience to perform Internal Audit services	Performs services in accordance with the International Standards for the Professional Practice of Internal Auditing.	Performs Internal Audit services with vast knowledge, skills, and experience in accordance with Standards. Displays continuous improvement on proficiency and the effectiveness and quality of services (E.g., Actively studying for certifications, CPE through training etc.)	Promotes continuous improvement of services by earning specialized certifications and CPEs.
<i>Core Principle: (3) Is objective and free from undue influence/Code of Ethics: Objectivity</i>	Displays an unbiased attitude when performing Internal Audit services	Does not participate in any activity or relationship that may impair or be presumed to impair their unbiased assessment	Not accept anything that may impair or be presumed to impair their professional judgement.	Disclose all material facts known to them that, if not disclosed, may distort the reporting of activities under review.
<i>Core Principle: (4) Aligns with the strategies, objectives, risks of the organization.</i>	Links their engagements to the organization's objectives and/or risks	Ensures that the planning and reporting of the engagements related to the risks and incorporates that information into risk assessment.	Participates in the annual audit plan to align the organization's strategy, objectives, and risks	Actively participates and update the annual audit plan to align the organization's strategy, objectives, and risks during the year.
<i>Core Principle: (5) Is appropriately positioned and resourced/ Demonstrates quality and continuous improvement.</i>	Has knowledge of the Quality Assurance Improvement Program and importance of conformity with the Standards	Demonstrates knowledge about QAIP to include elements about the program such as operational KPIs and feedback survey.	Has established and documented a structured QAIP with periodic updates to the management as a part of the ongoing monitoring in the internal assessment.	Has successfully maintained QAIP within the department for both internal and external assessment.
<i>Core Principle: (6) Communicates effectively/Ethics: Confidentiality</i>	Prudent in the use and protection of the information acquired and communicated in the course of their duties.	Expresses findings discretely and sufficiently with appropriate evidence in the work papers and reports	Disclosed findings/recommendations to the appropriate and authorized management based on root cause analysis	Makes recommendations with a vast understanding of the organization's policies and procedures which are then based on root cause analysis and using a SMART criterion in

				setting goals and objectives. Internal auditors also attest to the understanding of confidentiality and uses and protection of data
<i>Core Principle: (7) Provides risk-based assurance</i>	Has theoretical knowledge of risk based plan	Displays appropriate understanding of the organization's risk universe and risk appetite and provides input in the identification and assessment of risk.	Able to prepare an annual plan; align each engagement to the plan and applies risk-based engagement.	Versed in risk assessment
<i>Core Principle: (8) Is insightful, proactive, and future-focused.</i>	Demonstrates a future-focused mentality in audit activities.	Participates in CPE events and activities (training and continuous education) about new audit techniques, emerging issues, data analytics and technology.	Plans and conducts engagements to reflect new audit techniques, data analytics and technology changes	Contributes to the annual audit plan in a proactive way to encourage improvement changes within the department.
<i>Core Principle: (9) Promotes organizational improvement</i>	Promotes improvement at a department level and organizational level	Communicates relevant findings and recommendations to address risk and root causes to management.	Actively communicates governance, risk management and control process enhancement.	Demonstrate shared best practices across the organization and tailoring them to governance, risk management and control processes.

3. Technical Competency: Role of Internal Audit in Risk Management

Definition: Evaluate the effectiveness and contribute to the improvement of risk management processes.

<p>1=Introductory Minimal demonstration of behaviours related to the competency.</p>	<p>2=Basic Demonstration of behaviours related to the competency indicates potential for growth.</p>	<p>3=Proficient Demonstration of behaviours related to the competency indicates adequate strength to fully perform job role.</p>	<p>4=Mastery Demonstration of behaviours related to the competency definitively indicates a high level of development.</p>	<p>5=Specialist/Authority Demonstration of behaviours related to the competency indicates a very high level of development and serves as a role model for others.</p>
	<p>Gather information to understand the organization risk management process.</p>	<p>Consider the organization strategies, objectives and risk relevant to the engagement.</p> <p>Conduct a preliminary risk assessment of the area under review.</p> <p>Consider the risk management framework used in the organization.</p>	<p>Identify methods and level of identification and assessment for risks.</p> <p>Identify and discuss risk and responses with management.</p> <p>Assess the process used to monitor risk management roles across the organization.</p> <p>Assurance that risk information is captured and communicated timely</p>	<p>Consider Potential risk exposures and opportunities relating to the organization.</p> <p>Consider regulatory or expectation relevant to the organization.</p> <p>Management of risk responses and align risk with organization risk appetite.</p>