

The 48 competencies mapped to the global competencies

Competency area	Global grouping	Global competency	Global statement
II1	I1.1-3, I2, I3	I1.1	International Standards for the Professional Practice of Internal Auditing
		I1.2	Definition of Internal Auditing
		I1.3	Code of Ethics
		I2.1	1000 Purpose, authority and responsibility
		I2.2	1000A1 Purpose, authority and responsibility, assurance
		I2.3	1000C1 Purpose, authority and responsibility, consulting
		I2.4	1100 Independence & objectivity
			1110 Organization independence
			1110A1 Disclosing Reasons for Information Requests
			1120 Individual Objectivity
			Of self (can maintain self)
			Of others (can assess others)
			1130 Impairment to independence or objectivity
			1130A1 impairment due to former responsibilities
			1130A2 audit of other functions under CAE responsibilities
			1130C1 scope of impairment for consulting
			1130C2 disclosure of impairment when consulting
			1200 Proficiency and due professional care
			1210 Proficiency
			1210A1 CAE acquiring necessary competencies in the team
			1210A2 Identification of fraud indicators
			Organization level
			Transaction/process level
			1210A3 Information technology risk, controls, and tools
			IT risk and control organization wide
			IT risk and control process level
			Tools
			1210C1 CAE acquiring necessary competencies in the team for consulting
			1220 Due professional care
			1220A1 Scoping
			1220A2 Use of CAATs
			1220A3 Risk identification
			1220C1 Consulting
			1230 Continuing professional development

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			Of self (can maintain self)
			Of other (can assess others)
			1300 Quality Assurance and Improvement program
			1310 Quality program assessment
			1311 Internal assessment
			1312 External assessment
			1320 Reporting QA results
			1330 Use of conducted in accordance
			1340 Disclosure of non compliance
		I3	Performance standards
		I3.1	2000 Managing the internal audit activity
			2010 Planning
			2010A1 Annual risk assessment
			2010C1 acceptance of consulting
			2020 Communication and approval
			2030 Resource management
			2040 Policy and procedures
			2050 Coordination
			2060 Reporting to the board of directors
			2100 Nature of work
			2110 Risk management
			Overall
			At process level
			2110A1 monitoring of organization's risk management system
			2110A2 evaluation of risk exposure
			2110C1 risk review during consulting
			2110C2 risk knowledge gained during consulting
			2120 Control
			2120A1 evaluation of adequacy and effectiveness of control
			2120A2 assessment of goals and objectives achievement
			2120A3 assessment of consistency of results with goals
			2120A4 setting criteria to evaluate controls
			2120C1 controls review when consulting
			2120C2 knowledge of controls gained when consulting
			2130 Governance

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			2130A1 evaluation of ethics programs
			2130C1 consistency with organization's value when consulting
			2200 Engagement planning
			2201 Planning considerations
			2201.A1 planning engagement for parties outside the organization
			2201C1 agreement with clients on engagement scope and objectives
			2210 Engagement objectives
			2210A1 preliminary assessment of risk
			2210A2 probability of significant errors
			2210C1 consulting focus on governance, risk and control
			2220 Engagement scope
			2220A1 scope of the engagement
			2220A2 consulting opportunities during assurance engagement
			2220C1 reservation on scope when performing consulting
			2230 Engagement resource allocation
			2240 Engagement work program
			2240A1 procedure for recording information
			2240C1 work program form when consulting
			2300 Performing engagement
			2310 Identifying information
			2320 Analysis and evaluation
			2330 Recording information
			2330A1 control access to engagement records
			2330A2 retention requirements
			2330C1 information retention and release policies
			2340 Engagement supervision
			2400 Communicating results
			2410 Criteria for communicating
			2410A1 final communication of engagement results
			2410A2 acknowledgment of satisfactory performance
			2410A3 releasing results to parties outside the organization
			2410C1 communication of results for consulting engagements
			2420 Quality of communication
			2421 Errors and omissions
			2430 Engagement disclosure of noncompliance

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			2440 Disseminating results
			2440A1 CAE responsibility for communication of results
			2440A2 assessment of conditions for releasing results outside the organization
			2440C1 CAE responsibility for communication of results for consulting engagement
			2440C2 communication of significant issues identified when consulting
			2500 Monitoring progress
			2500A1 follow-up
			2500C1 disposition of results
			2600 Management's acceptance of risks

KIE1	K1.1-1.11	K1.1	Structure of the various statements (B/S, P/L etc...) terminology and relationship
		K1.2	Accounting cycles with their typical functions, common accounting entries, relationship with financial statements and critical accounting records. Cycles include: revenue, expenditure, payroll, conversion, and treasury
		K1.3	Specific transactions: bonds, leases, pensions, intangible assets, R&D, good will, foreign currency
		K1.4	Accounting for specific events: joint ventures, mergers, acquisitions, partnerships, consolidations
		K1.5	Financial statement analysis including ratios
		K1.6	When applicable: Cost of capital evaluation
		K1.7	Types of debt and equity
		K1.8	When applicable: Financial instruments (see ref document)
		K1.9	Cash management
		K1.10	Valuation models including: inventory valuation and business valuation
		K1.11	Business development life cycle
KIE2	K2.1-2.5	K2.1	Costs concepts and costing systems: absorption, variable, full, marginal, Activity based costing
		K2.2	Capital budgeting
		K2.3	Operating budget
		K2.4	When applicable: Transfer pricing
		K2.5	Relevant cost
KIE3	K8.1-8.6	K8.1	Theory of organization: universal process (Fayol), operational approach, behavioral approach, system approach contingency approach as techniques for managing organization changes
		K8.2	Organizations' structures: contingency design, structural formats
		K8.3	Culture and cultural dimension
		K8.4	Marketing principles: Effective product development, promotional activities, distribution and pricing
		K8.5	Sales practices

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		K8.6	Customer behavior & satisfaction -- Behavioral characteristics of various consumer groups and measuring satisfaction
KEE1	K3.1-3.8	K3.1	Impact of government legislation and regulation on business
		K3.2	Trade legislation and regulations
		K3.3	Labor laws
		K3.4	Copyrights, privacy, and cyber laws
		K3.5	Civil and penal laws
		K3.6	Taxation schemes
		K3.7	Contracts
		K3.8	Nature and rules of legal evidence
KEE2	K3.9-3.10	K3.9	Macroeconomics: state of the economy, evaluation of the economic environment within which business and financial decisions are made. Economic theory to understand the workings of financial markets and the operation and impact of government policies. Dete
		K3.10	Microeconomics: market mechanisms that establish relative prices among goods and services and allocate limited resources among many alternative uses. Market failure, where markets fail to produce efficient results, the theoretical conditions needed for p
KQC1	K4.1-4.4	K4.1	When applicable: European Foundation for Quality Management (EFQM)
		K4.2	ISO management standards, ISO 9001:2000 for Quality management and ISO 14001:2004 for Environmental management, Information security (ISO/IEC 27001:2005); Food safety (ISO 22000:2005) and Supply chain security (ISO/PAS 28000:2005).
		K4.3	When applicable: Six Sigma
		K4.4	When applicable: Total Quality Management (TQM)
KQC2	K5.1-5.3	K5.1	Business ethics concepts
		K5.2	Code of conduct and ethics committee
		K5.3	Ethics and integrity management
KQC3	K5.4-5.9	K5.4	Definition and application of fraud concepts
			When applicable if organization trades internationally
		K5.5	International codes and multinational business, includes transparency international resources and corruption index
		K5.6	Typical schemes in various business cycles: Procurement, Sales, Accounting, Payroll, Fixed Assets, Knowledge
		K5.7	Education and prevention methods
		K5.8	Detection methods: recognizing red flags or the fraud triangle (for example)
	K5.9	Fraud investigation	
KQC4	K6.1-6.6	K6.1	Information Systems Operations and management

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		K6.2	IT infrastructure and network
		K6.3	Physical security
		K6.4	logical security
		K6.5	Information system development
		K6.6	IT controls frameworks
KQC5	K7.1-7.2,	K7.1	Application and implementation of effective governance (include understanding the governance principles & frameworks such as OECD principles, various governance codes etc..)
	7.4-7.7	K7.2	Board operations and best practices (include audit committee or sub committees of the Board)
		K7.4	Internal control framework characteristics and usage: COSO, CoCo, Cadbury, deeming award, 12 Attributes, deep learning framework, baldridge award, Westinghouse award, Northrop award
		K7.5	ERM, methods and processes used by organizations to manage risks (or seize opportunities) related to the achievement of their objectives
		K7.6	Various risk assessment frameworks
		K7.7	Internal control design, applicability to risk, effectiveness and efficiency
KQC6	K7.3	K7.3	Relationship and coordination with those who provide assurance services, such as external auditors, compliance, and etc.
SPE1	S1.1-1.15	S1.1	Can use complex strategies like indirect influence to build consensus and support
		S1.2	Can build and maintain networking with other Executive and Audit committees and quickly recreate circles of influence once turnover occurs
		S1.3	Acknowledges corporate politics and acts accordingly
		S1.4	Can maneuver through complex political situations effectively
		S1.5	Can build alliances and enlists third-party support and outside resources
		S1.6	Can balance diplomacy with assertiveness
		S1.7	Can fine-tune presentations to appeal to the listener
		S1.8	Can identify key decision makers and the people who influence them
		S1.9	Can anticipate reactions and objections and plans how to overcome them
		S1.10	Can negotiate resistance effectively and win concession without damaging relationships
		S1.11	Can develop and present persuasive arguments to address the concern, wants, and needs of others
		S1.12	Can quickly gain trust of other parties
		S1.13	Can elicit and respond to objections
		S1.14	Can present one's point of view in a way that enlists others' support
		S1.15	Can discuss audit findings with confidence
SPE2	S3.1-3.3	S3.1	Understands the organization's key policies, practices, and procedures well enough to teach it to others, if asked
		S3.2	Ensures company policies, practices, and procedures are followed

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		S3.3	Uses market, product, and industry knowledge to identify new internal audit opportunities
SPE3	S7.1-7.9	S7.1	Cultivates and maintains extensive informal networks
		S7.2	Can create opportunities and events that help people build relationships with each other
		S7.3	Compliments and affirms others
		S7.4	Builds relationships by sharing personal experiences and perspectives
		S7.5	Keeps others in the loop
		S7.6	Seeks opportunities for contact that build relationships
		S7.7	Can initiate and participate in conversation that enhances approachability
		S7.8	Is recognized as an approachable and resourceful individual
		S7.9	Uses diplomacy and tact
SPE4	S8.1-8.9	S8.1	Collaborates by sharing plans, information, and resources
		S8.2	Promotes a professional, safe, and cooperative climate
		S8.3	Can spot and nurture opportunities for collaboration
		S8.4	Builds cooperation between departments and other groups
		S8.5	Takes actions without being asked to do so
		S8.6	Is relaxed around senior management
		S8.7	Recognizes one's limitations and reaches out for advice and support when needed
		S8.8	Admits mistakes
		S8.9	Respects confidentiality
SC1	S2.1-2.4,	S2.1	Can communicate clearly with senior executives and board-level individuals
	S2.8-2.12,	S2.2	Can make complex presentations and adapt to the audience to ensure full understanding
	S2.14-2.15	S2.3	Can stand up in front of an audience and convey a message
		S2.4	Can deal with difficult issues in a straightforward manner
		S2.8	Tailors communication to the level of experience of the audience
		S2.9	Uses analogies, visuals, and other techniques to effectively communicate complex ideas
		S2.10	Communicates at the opportune time
		S2.11	Provides all facts for accurate decision making
		S2.12	Paraphrases dissenting opinions accurately
		S2.14	Organizes and expresses ideas clearly orally
		S2.15	Can communicate effectively and professionally in written communication, including use proper grammar and punctuation in documentation
SC2	S2.5-2.7,	S2.5	Listens actively

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	S2.13	S2.6	Seeks mutual understanding, and welcomes sharing of information fully
		S2.7	Fosters open communication and stays receptive to bad news as well as good
		S2.13	Utilizes strong listening skills to formulate direct, responsive answers to questions
SC3	S4.5	S4.5	Can advocate the internal audit function to others
SMO1	S3.4-3.11	S3.4	Establishes selection systems that consistently result in superior performers being hired
		S3.5	Has succession planning fully developed and regularly updated
		S3.6	Uses a variety of assessment tools and tests to assess candidate's capability and competence
		S3.7	Monitors workloads and show appreciation for extra effort
		S3.8	Is sensitive to staff problems, desires, concerns, and questions
		S3.9	Provides proactive input in the development needs of self and/or others
		S3.10	Manages, values, and/or promotes diversity
		S3.11	Develops and manages development plans for team members
SMO2	S4.1-4.4, 4.6	S4.1	Can develop an inspiring personal, group, or business vision
		S4.2	Can develop and implement programs to create unity and build commitment within the IA team
		S4.3	Takes significant calculated risks to achieve IA goals
		S4.4	Leads by example
		S4.6	Can hold true to convictions
SMO3	S6.1-6.7	S6.1	Leads in a crisis
		S6.2	Can spot potential conflict, bring disagreements into the open, and help deescalate
		S6.3	Can orchestrate win-win solutions, find common ground, and minimize disruption
		S6.4	Can handle difficult people and tense situations with diplomacy and tact
		S6.5	Can address disagreement, conflicts, or upsets in ways that build relationships
		S6.6	Encourages debate and open discussion
		S6.7	Listens well
SMO4	S9.1-9.14	S9.1	Models team qualities like respect, helpfulness, and cooperation
		S9.2	Can draw all members into active and enthusiastic participation
		S9.3	Can build team identity, esprit de corps, and commitment
		S9.4	Protects the group and its reputation; shares credit
		S9.5	Champions the team within the organization
		S9.6	Helps remove organizational barriers and identifies resources to assist the team
		S9.7	Encourages others to work as a team and provides others with feedback to help them be better team members
		S9.8	Can provide input without taking over
		S9.9	Can provide guidance when the team is off track on an assignment
		S9.10	Recognizes the efforts of other team members
		S9.11	Fulfills commitment to other team members

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		S9.12	Participates in maintaining a good spirit in the team
		S9.13	Cooperates with other team members
		S9.14	Shares ideas
SMP1	S3.12-3.19	S3.12	Models behaviors that support the vision
		S3.13	Addresses performance problems promptly
		S3.14	Seeks and gives performance feedback to others
		S3.15	Sets clear, well defined, desired outcomes for work activity and tracks progress
		S3.16	Can handle a discussion of work-related problems and manage the consequences
		S3.17	Can handle a discussion of personal problems and manage the consequences
		S3.18	Motivates others and uses a variety of approaches to energize team members
		S3.19	Drives focus
SMP2	S3.20-3.28	S3.20	Can multi-task toward engagement/project completion
		S3.21	Completes tasks and assigned objectives timely & efficiently
		S3.22	Guides the performance of others while holding them accountable
		S3.23	Sets challenging goals and demonstrates a strong sense of urgency and persistence
		S3.34	Strives to achieve goals and sets tasks
		S3.25	Uses provided resources effectively and efficiently
		S3.26	Recognizes, understands, maintains and manages work-life balance issues
		S3.27	Uses time effectively
		S3.28	Focuses energy on critical tasks
SMC1	S5.1-5.4,	S5.1	Champion the change and enlist others in its pursuit; can develop a change strategy that includes milestones and a timeline
	5.8-5.9, 5.11	S5.2	Models the change expected of others
		S5.3	Can accurately assess the potential barriers and resources for change initiatives
		S5.4	Provides resources, removes barriers, and acts as an advocate for those initiating change
		S5.8	Can provides directions and focus during the change process
		S5.9	Supports new ideas, systems, and procedures
		S5.11	Supports the need for change
SMC2	S5.5-5.7,	S5.5	Can maintain work efficiency and respond positively to a changing environment
	5.10,	S5.6	Can promptly switch strategies if the current ones are not working
	5.12-5.14	S5.7	Can promptly switch tactics if the current ones are not working
		S5.10	Can respond quickly to changing situations by coming up with creative ideas and actions
		S5.12	Takes steps to understand reasons for change in environment and tasks
		S5.13	Can operate even if decisions and actions are unclear
		S5.14	Copes with stress

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TRI1	T1.1-1.6	T1.1	Can select and use the appropriate operational research techniques to tackle problems in which it is important to model the effects of stochastic influences: Markov chains or processes; stochastic simulation; queuing models; risk analysis; replacement, i
		T1.2	Can apply -- or knows when to use -- optimization techniques to business problems such as linear programming, specially structured linear programs, dynamic programming, integer and mixed-integer programming, and heuristics for large-scale problems.
		T1.3	Can develop and manage operations, strategy, and process design.
		T1.4	Understands cycle time, capacity, and waiting time well enough to teach to others
		T1.5	Understands basic decision analysis well enough to teach to others
		T1.6	Understands simulation well enough to teach to others
TRI2	T1.17-1.8	T1.7	Can identify the need for a specific expert in the operational research field
		T1.8	Can validate the use and understand the conclusion of work undertaken by an expert
TRI3	T2.1-2.3	T2.1	Can apply methods for predicting and forecasting to support managerial decision- making about future actions
		T2.2	Can assess model causal and time series accuracy and robustness and apply them in a real-world problem domain
		T2.3	Can use the organization's forecasting tools and apply them correctly within a specific audit engagement
TRI4	T2.4-2.5	T2.4	Can identify the need for a specific expert in the forecasting field
		T2.5	Can review the work of experts and validate that it appropriately supports the engagement
TBP1	T3.1	T3.1	Can manage any project within the IAA or audit project management within the organization, can apply to himself/herself most of the concept presented in the referenced model
TBP2	T4.1-4.2,	T4.1	Can apply the six sigma approach or have it applied when necessary
	T4.4-4.9	T4.2	Workflow analysis and bottleneck management, theory of constraints
		T4.4	Can identify tactics that can immediately apply to improve the business processes
		T4.5	Can use process analysis tools such as Swim Lane Diagrams and review the work completed in them
		T4.6	Can identify and use analysis techniques that quickly identify process gaps
		T4.7	Can measure the efficiency and effectiveness of business processes
		T4.8	Can Identify and analyze internal and external cross-functional process interfaces
		T4.9	Can identify and prioritize business processes and depict or present them using flowcharting techniques (including flowcharting software)
TBP3	T4.3	T4.3	Can organise and lead a team in mapping, analysis, and business process improvement
TBP4	T5.1-5.2	T5.1	Can measure whether the activities of a company are meeting its vision and strategic objectives
		T5.2	Can apply a balance scorecard for the IA activity for evaluating the performance of the audit function
TRC1	T6.1-6.4	T6.1	Understands risk theory well enough to teach, if asked, including defining risk; the relationship of risk to strategic, operational, or process objectives; risk tolerance, residual risk, and exposure; and impact assessment

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		T6.2	Understands risk management techniques and cost-benefit analysis, including transfer, manage, or accept; and impact/cost-benefit analysis well enough to teach, if asked.
		T6.3	Understands control design and application well enough to teach, if asked, including defining control objectives; control design (e.g., preventive, detective, corrective; informal, formal); and cost/benefits
		T6.4	Understands control testing techniques well enough to teach, if asked, including manual and automated techniques
TRC2	T7.1-7.5	T7.1	Understand the common definition of internal controls
		T7.2	Can apply major control frameworks, such as: COSO, CoCo, Cadbury,
		T7.3	Can apply other control frameworks such as: , deeming award, TQM, 12 Attributes, deep learning framework, Baldrige Award, ISO 900, Westinghouse Award, Northrop Award
		T7.4	In the absence of a control framework in the organization, can design ad hoc control references for a specific audit and agree with the auditee on the reference used
		T7.5	Can define the concept of internal controls and understand the control framework used in the organization
TRC3	T7.6	T7.6	Can train a team or client on the model used within the organization and compare with other alternatives
TDC1	T8.1-8.3	T8.1	Can apply the appropriate sampling techniques to the topic audited
		T8.2	Can analyze data trends, correlation, deviation, gaps, age, median, average etc.
		T8.3	Can apply key statistical methodology known as regression analysis in solving business problems: least squares estimation, residuals and outliers, tests and confidence intervals, correlation and autocorrelation, co linearity, and randomization and thus ca
TDC2	T8.4	T8.4	Can use benchmarking data adequately
TDC3	T8.5-T8.6	T8.5	Can use queries, organizations systems, or third party providers data extraction software
		T8.6	Can express requirements to a data warehouse expert for data extraction, transformation, and loading techniques
TDC4	T8.7	T8.7	Can prepare for an interview/meeting, set the environment, and conduct the interview/meeting
TDC5	T8.8	T8.8	Can build and use adequate questionnaire and surveys: structure, type of questions
TDC6	T8.9	T8.9	Can identify the need for a specific expert in the data mining/analysis field
TPS1	T9.1-9.4	T9.1	Can apply major problem-solving techniques such as: drill-down technique, cause and effect diagram, systems diagram, SWAT, PEST, 5 whys, affinity diagrams, Chunking, critical success factor, impact analysis, inductive reasoning, the ladder of inference an
		T9.2	Can apply other problem solving techniques such as Porter's five forces, Value Chain Analysis, SUP Analysis, the Banff matrix, Change Curve
		T9.3	Can select the appropriate problem solving techniques
		T9.4	Can select the appropriate problem solving techniques
TPS2	T9.5	T9.5	Can identify the need for a specific expert/facilitator in the problem solving field
TIT1	T10.1	T10.1	Can use Microsoft office suite or equivalent (word processing, spreadsheet, presentation) effectively
TIT2	T10.2-10.5	T10.2	Can use data extraction software (ACL, IDEA, Access etc)
		T10.3	Can use automated working paper software

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		T10.4	Can use statistical packages including curve data deviation, average and medium data input calculation and prediction, age analysis, gap analysis, duplicate analysis, data stratification
		T10.5	Can recognize the need for CAATS and make the appropriate selection