

The 48 competency statements

Competency area	Competency title and code	Competency
Internal Audit Standards, Theory and Methodology		
II	International Professional Practices Framework	
1	II1	Applies the relevant portions of the International Professional Practices Framework
Knowledge Areas		
KIE	The Internal Environment	
1	KIE1	Applies an understanding of the technical aspects of finance and accounting appropriate to their own or clients' organisation when communicating with others
2	KIE2	Applies an understanding of management accounting appropriate to their own or clients' organisation when communicating with others
3	KIE3	Applies an understanding of organisational and management theory to own or clients' organisation
KEE	The External Environment	
4	KEE1	Applies an understanding of the regulatory and legal framework within which their own or clients' organisation operates
5	KEE2	Applies an understanding of macro- and micro-economics appropriate to the organisation when communicating with others
KQC	Quality and Control	
6	KQC1	Applies a range of appropriate quality models and frameworks
7	KQC2	Demonstrates an understanding of the principles of ethics and integrity
8	KQC3	Identifies the risk of fraud occurring and the appropriate means for detection, investigation and prevention
9	KQC4	Applies an understanding of IT risk, control and security appropriate to own or clients' organisation when communicating with others
10	KQC5	Applies an understanding of risk management, control and governance through the delivery of assurance
11	KQC6	Maintains effective working relationships with other assurance providers

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Interpersonal Skills		
SPE	Personal Effectiveness	
	1 SPE1	Develops and wields influence effectively
	2 SPE2	Develops and implements organisational policies and procedures effectively
	3 SPE3	Develops and exploits effective working relationships
	4 SPE4	Operates effectively through proactive collaboration
SC	Communication	
	5 SC1	Communicates effectively both orally and in writing to a range of audiences
	6 SC2	Promotes open communication
	7 SC3	Advocates the internal audit function to others
SMO	Managing Others	
	8 SMO1	Manages staff effectively
	9 SMO2	Builds and inspires a team
	10 SMO3	Manages and resolves conflict
	11 SMO4	Leads a team effectively
SMP	Managing Performance	
	12 SMP1	Manages performance effectively
	13 SMP2	Manages own workload and that of team effectively
SMC	Managing Change	
	14 SMC1	Acts as a champion for change
	15 SMC2	Responds positively to change

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Tools and Techniques		
TRI	Research and Investigation	
	1 TRI1	Selects and applies a range of appropriate operational and management research tools and techniques
	2 TRI2	Identifies the need for an expert in operational research as required and validates their work
	3 TRI3	Selects and applies a range of appropriate forecasting tools and techniques
	4 TRI4	Identifies the need for an expert in forecasting as required and validates their work
TBP	Business Processes and Project Management	
	5 TBP1	Manages projects within the internal audit function or organisation effectively
	6 TBP2	Selects and applies a range of appropriate business process analysis tools and techniques
	7 TBP3	Organises and leads a team in mapping, analysis, and business process improvement
	8 TBP4	Uses performance management techniques to monitor and evaluate operational and strategic performance
TRC	Risk and Control	
	9 TRC1	Explains and applies risk theory and management, control design and control testing techniques
	10 TRC2	Explains and applies internal controls and a range of control frameworks
	11 TRC3	Trains others in control model used
TDC	Data Collection and Analysis	
	12 TDC1	Applies sampling, data analysis and other statistical techniques to analyse and assess data
	13 TDC2	Uses benchmarking data adequately
	14 TDC3	Uses data extraction software and communicates data manipulation requirements to others
	15 TDC4	Prepares for an interview/meeting, sets the environment, and conducts the interview/meeting
	16 TDC5	Designs and uses questionnaires and surveys effectively
	17 TDC6	Identifies the need for a specific expert in the data mining/analysis field
TPS	Problem Solving	
	18 TPS1	Selects and applies a range of problem solving techniques
	19 TPS2	Identifies the need for a specific expert/facilitator in the problem solving field
TIT	Information Technology	
	20 TIT1	Uses Microsoft office suite or equivalent effectively
	21 TIT2	Uses a range of packages for data extraction, analysis and audit management