

# Senior Internal Auditor, Finance

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COMPETENCY MODEL

Senior Internal Auditor, Finance

INTERNAL AUDIT SERVICES | SOCIAL SECURITY BOARD

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# Organization of the Senior Internal Auditor, Finance Competency Model and Guide

The Senior Internal Auditor, Finance Competency Model document is arranged in the following two parts:

## **PART ONE: THE COMPETENCY MODEL**

The competency model is displayed as a graphic that provides an overview of all competencies relevant to the Senior Internal Auditor, Finance role. Accompanying this graphic is a brief narrative outlining:

- The difference between a competency and a competency model.
- The competency groups identified for the Senior Internal Auditor, Finance role, including the individual competencies within each group.
- A reference table listing all competencies and their definitions.

Part One summarises the required knowledge, skills, abilities, behaviours, and attitudes for effective performance in the role of Senior Internal Auditor, Finance.

## **PART TWO: THE COMPETENCY GUIDE**

The Competency Guide includes a one-page illustration to assist users in reading and interpreting the guide. Each competency within the model is defined in the context of the job.

A progressive five-point proficiency scale is used to represent different levels of strength for each competency. This scale ranges from 1, the lowest level, to 5, the highest. In interviews and performance evaluations at the end of a performance year or cycle, the minimum rating for any competency is 1 and the maximum is 5.

The threshold rating for each competency is 3, which represents the minimum level required for success. This rating is referred to as the minimum success rating during recruitment and performance evaluations.

For each competency, indicators describe what performance looks like at every level of the proficiency scale.

# PART 1: The Senior Internal Auditor, Finance Competency Model

This Competency Model outlines the key competencies needed for effective performance as Senior Internal Auditor, Finance at the Social Security Board. It is structured around three main dimensions:

- **Knowledge** – the Auditor’s understanding and appropriate application of essential practical and theoretical information.
- **Skills** – the unique talents and abilities the Auditor brings to the role.
- **Mindset** – the attitudes and disposition that shape the Auditor’s responses, reactions, and behaviours in doing the work associated with the role.

Each dimension above includes core, functional (tactical), and technical competencies. The model highlights that Internal Auditors excel through a combination of behaviour, knowledge, skills, abilities, and talents—not just what they know and do, but also how they do it.

## What is a Competency?

A **Competency** refers to a specific and observable skill, ability, expertise, behaviour, talent, attitude, or knowledge that enables successful performance in a job or role.

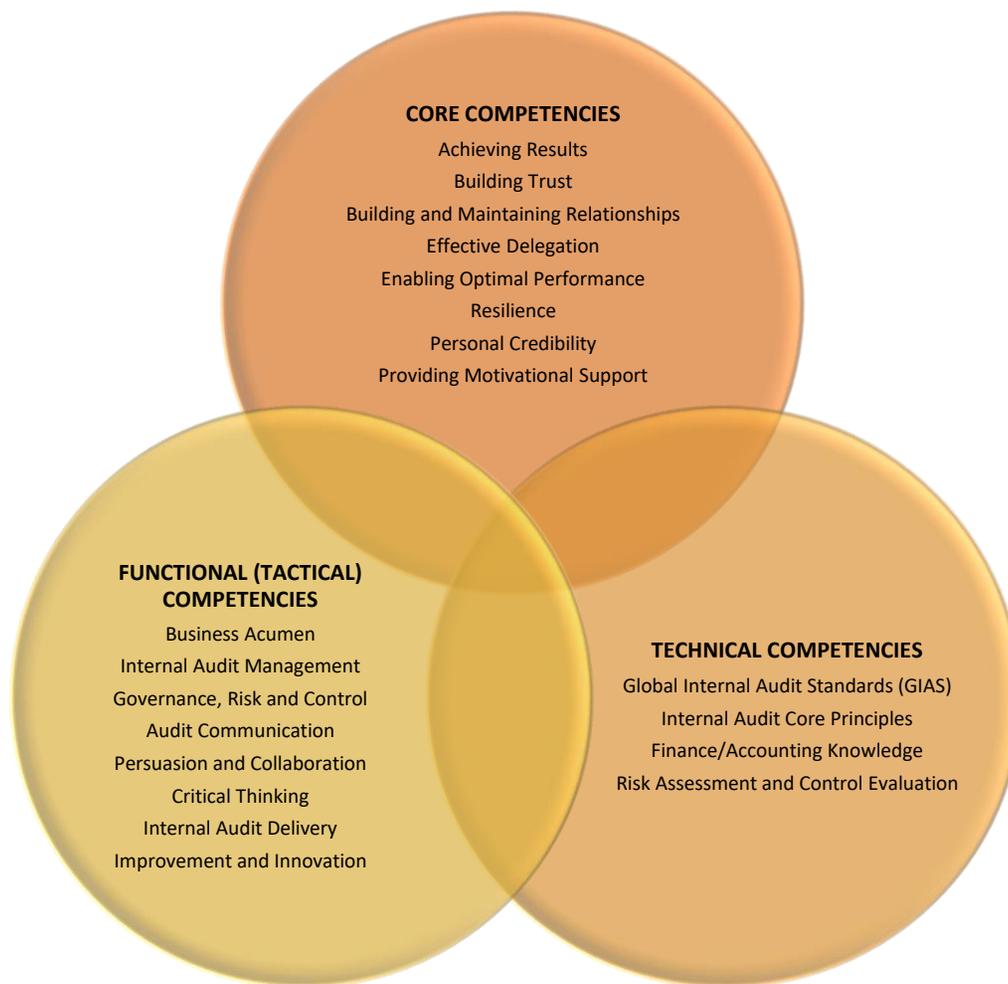
## What is a Competency Model?

A **Competency Model** is a collection of related competencies that together define what is needed for success in a specific job or role. It outlines the essential skills, abilities, knowledge, behaviours, expertise, and attitudes required for effective performance.

The Senior Internal Auditor, Finance Competency Model is made up of three main groups of competencies: core, functional and technical competencies.

## Core Competencies

The **Core Competencies** represent SSB’s organizational values and outline the behaviours expected of individuals in Level Six positions at the Social Security Board. These competencies support the effective use of the functional and technical skills and knowledge specific to the Auditor’s role.



## Functional and Technical Competencies

The **Functional and Technical Competencies** in this model align with the IIA's Global Internal Audit Competency Framework and GIAS principles, focusing on progressive skill development across proficiency levels.

Competency Model Senior Internal Auditor, Finance		
Competency Type	Competency Name	Competency Definition
CORE	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 Maintaining 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 authority and autonomy 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*	Business Acumen	Maintains expertise of the business environment 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.
	Audit Communication	Effectively imparts or exchanges thoughts, opinions, or information.
	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*	Global Internal Audit Standards (GIAS)	Applies the Global Internal Audit Standards.
	Ethics and Internal Audit Core Principles	Promotes and applies internationally recognized core principles and rules of conduct for the internal audit profession.
	Finance/Accounting Knowledge	Relevant knowledge and understanding required to carry out efficient and effective financial/accounting audits.
	Risk Assessment and Control Evaluation	Identifying, assessing, and evaluating compliance risks, controls, and exposures, and offering recommendations to improve governance, risk management, and control frameworks.

\*The above functional and technical competencies align with guidance from the IIA's Global Internal Audit Competency Framework and IPPF/GIAS principles [docs.ifaci.com](https://docs.ifaci.com); [internal-audit-strategy.com](https://www.iaa.org); [theiia.org](https://www.theiia.org), focusing on progressive skill development across proficiency levels.

# PART 2: The Competency Guide

## How to Read the Competency Guide

**Competency Type and Classification:** A word that describes the **type** of skill, knowledge or ability that's required for the job. The type of competency can be behavioural, functional, or technical. At SSB a competency of any type may be classified as core if it is common to an organization grouping.

**Competency Name:** This is the name given to the specific skill, ability, expertise, attitude, or behaviour that is required to successfully perform the job. The job of Senior Internal Auditor, Finance requires the skill of Business Acumen to successfully perform this job.

**Functional Competency: Business Acumen**

**DEFINITION:** Maintains expertise of the business environment and specific organizational factors.

**Competency Definition:** The definition explains what the required skill, ability, expertise, or behaviour is about in the context of the job. E.g. Business Acumen is about "maintaining expertise of the business environment and specific organizational factors."

**Proficiency Levels (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.

**No indicators at Level 1:** Level 1 (Introductory) signifies the start of growth and development in a competency. Since development is only just beginning, there are no indicators associated with Level 1.

<p><b>1=Introductory</b> Minimal demonstration of behaviours related to the competency.</p>	<p><b>2=Basic</b> Demonstration of behaviours related to the competency indicates <b>potential for growth</b>.</p> <ul style="list-style-type: none"> <li>Applies basic knowledge of the organization's services, stakeholders, and financial priorities.</li> <li>Relates audit tasks to relevant business and economic conditions.</li> <li>Maintains awareness of internal and external factors affecting audit scope.</li> <li>Aligns audit procedures with known business and financial priorities.</li> </ul>	<p><b>3=Proficient</b> Demonstration of behaviours related to the competency indicates <b>adequate strength</b> to fully perform job role.</p> <ul style="list-style-type: none"> <li>Assesses how organizational trends and external economic forces impact audits.</li> <li>Aligns audit planning with internal strategies and regulatory requirements.</li> <li>Interprets data to understand business performance and risk exposure.</li> <li>Evaluates how internal controls support business objectives.</li> </ul>	<p><b>4=Mastery</b> Demonstration of behaviours related to the competency definitively indicates a <b>high level of development</b>.</p> <ul style="list-style-type: none"> <li>Forecasts business risks and opportunities and adapts audit plans accordingly.</li> <li>Provides strategic insight to leadership on financial and industry trends.</li> <li>Integrates business analysis into the design of audit engagements.</li> <li>Anticipates strategic shifts and market factors; advises management on financial implications and integrates advanced business insight into audits.</li> </ul>	<p><b>5=Authority</b> Demonstration of behaviours related to the competency indicates a <b>very high level of development</b> and serves as a <b>role model</b> for others</p> <ul style="list-style-type: none"> <li>Acts as an organizational authority on complex financial matters.</li> <li>Serves as an expert on business and financial dynamics influencing audit priorities.</li> <li>Guides enterprise-wide decisions using deep financial and organizational insight.</li> <li>Mentors others on business interpretation in audit contexts.</li> </ul>
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**Proficiency Description:** Immediately below the proficiency level is the description of the proficiency rating: a short 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 job.

**Indicators:** Each proficiency level includes concise statements describing the behaviours, skills, knowledge, and abilities associated with that level and competency. Indicators provide examples of what performance at each level involves, though the list is not exhaustive. In this context, indicators are presented as a series of connected steps, reflecting a gradual increase in complexity from one level to the next. As individuals move through each level, indicators become more complex, demonstrating that skill, knowledge, attitude, or ability develops progressively over time.

# Core Competencies

The position of Senior Internal Auditor, Finance is classified as Organizational Level Six. The core competency group for the Senior Internal Auditor, Finance contains the eight core competencies which are universal to Organizational Level Six:

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

These eight competencies 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 also 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.”

# 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.

**WHY IT'S IMPORTANT:** Achieving results is about moving through work with a sense of purpose. It is that deep understanding of the intricate link between individual outcomes and operational and strategic goals and priorities of the organization. This sense of purpose – that we are connected to and working toward something bigger than ourselves – guides us in how to maximize the use of available resources and deliver quality results against the organization's strategy and objectives.

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

# Core Competency: Building Trust

**DEFINITION:** Interacting with others in ways that inspire confidence in one’s intentions and those of the organization.

**WHY IT’S IMPORTANT:** Trust lies at the heart of successful relationships, especially those you have with direct reports and superiors. Trust generates feelings of goodwill. It enables successful collaboration and more productive outcomes for those whom you lead. When there’s trust, things go more smoothly. People pull together, relying on each other to do their part. They’re better able to work through conflicts and tough times. Without trust, there are unnecessary speed bumps, heightened doubt, dips in performance, low morale. Being trustworthy is about being honest and authentic. It’s about acting with integrity. Showing consistency. Being credible. If you’re trusted, it means others can count on you to deliver and to look after their highest interests. Trust is based on reciprocity—you need to give it to get it.

			<b>5=Authority</b> <i>Demonstration of behaviours related to the competency indicates a <b>very high level of development</b> and serves as a <b>role model</b> for others</i>
		<b>4=Mastery</b> <i>Demonstration of behaviours related to the competency definitively indicates a <b>high level of development</b>.</i>	<p>Consistently behaves according to the organization’s code of ethics and core values.</p> <p>Does the right thing, no matter what the situation.</p> <p>Creates an environment where others feel safe to talk and act without fear or repercussion.</p> <p>Articulates the specific contributions of others and ensures all contributors receive due credit and recognition for their actions and efforts.</p> <p>Consistently applies personal values to appropriately address difficult situations.</p>
	<b>3=Proficient</b> <i>Demonstration of behaviours related to the competency indicates <b>adequate strength</b> to fully perform job role.</i>	<p>Is consistently open and honest with staff and others about what can and can’t be done about their needs and concerns.</p> <p>Shows confidence in colleagues and staff, allocating them responsibilities and providing them with a reasonable degree of freedom to deliver.</p> <p>Applies policies and procedures consistently when dealing with employee issues.</p> <p>Stays true to his or her values even when it is unpopular to do so.</p>	
	<b>2=Basic</b> <i>Demonstration of behaviours related to the competency indicates <b>potential for growth</b>.</i>	<p>Is consistent in words and actions.</p> <p>Keeps promises made and follows through on commitments.</p> <p>Keeps private all information shared in confidence.</p> <p>Expresses a consistent point of view to different audiences.</p> <p>Recognizes the sensitivity or confidentiality of information and handles it accordingly.</p> <p>Listens to others and objectively considers their ideas and opinions, even when they conflict with one’s own.</p>	
<b>1=Introductory</b> <i>Minimal demonstration of behaviours related to the competency.</i>	<p>Shares accurate information.</p> <p>Gives due credit to others for their contributions and achievements.</p> <p>Addresses concerns with employee behaviour in a confidential and respectful manner.</p> <p>Accepts responsibility for mistakes.</p> <p>Actively listens to others.</p>		

# 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.

**WHY IT'S IMPORTANT:** The ability to build and maintain relationships is about your effectiveness at first establishing and then maintaining constructive working relations, partnerships, or networks of contacts with people within and outside the organization who can be instrumental in achieving work goals and priorities. It is the desire to work cooperatively with all direct reports, peers, and stakeholders to meet mutual goals. It includes demonstrating strong interpersonal skills, respect, trust, and mutual understanding and interacting with others in ways that recognize the uniqueness of the individual and advances the organization's work. It involves awareness that a relationship based on trust is the foundation for success in delivering results. And it is the new norm for how work gets done now.

<p><b>1=Introductory</b> <i>Minimal demonstration of behaviours related to the competency.</i></p>	<p><b>2=Basic</b> <i>Demonstration of behaviours related to the competency indicates <b>potential for growth</b>.</i></p>	<p><b>3=Proficient</b> <i>Demonstration of behaviours related to the competency indicates <b>adequate strength</b> to fully perform job role.</i></p>	<p><b>4=Mastery</b> <i>Demonstration of behaviours related to the competency definitively indicates a <b>high level of development</b>.</i></p>	<p><b>5=Authority</b> <i>Demonstration of behaviours related to the competency indicates a <b>very high level of development</b> and serves as a <b>role model</b> for others</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>	<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>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>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>

# Core Competency: Effective Delegation

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

**WHY IT'S IMPORTANT:** Delegation, simply stated, is the ability to shift from doing the work to getting the work done through others. It requires giving up direct control over the work, which, naturally, involves more risk. It requires equipping others to get the work done and then trusting them to do it well. Delegation shifts the spotlight from your own personal contribution and achievement to enabling and empowering others to contribute to and achieve results. To enable and empower others means that you stop being the expert in a particular function, area, discipline, process, or procedure and instead start leading the experts. It all comes down to three critical areas: Guide. Delegate. And trust. Leaders who succeed in these areas start developing new skills and know when it's time to stop relying on the old. They learn to set clear expectations, to track progress, and to communicate information that people need to do their jobs. Their focus shifts to helping others develop their skills and gain confidence. When you successfully navigate these leadership rites of passage, you'll not only help other people grow and be successful in their roles, but you'll be on your way to becoming more successful and effective in yours.

				<b>5=Authority</b> <i>Demonstration of behaviours related to the competency indicates a <b>very high level of development</b> and serves as a <b>role model</b> for others</i>
			<b>4=Mastery</b> <i>Demonstration of behaviours related to the competency definitively indicates a <b>high level of development</b>.</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>
	<b>3=Proficient</b> <i>Demonstration of behaviours related to the competency indicates <b>adequate strength</b> to fully perform job role.</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>	<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>	
	<b>2=Basic</b> <i>Demonstration of behaviours related to the competency indicates <b>potential for growth</b>.</i>	<p>Identifies or 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.</p> <p>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>		
<b>1=Introductory</b> <i>Minimal demonstration of behaviours related to the competency.</i>				

# 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.

**WHY IT'S IMPORTANT:** Consistently investing time and effort in developing others is essential for growing a competent and committed workforce. Enabling optimal performance means finding and applying ways to increase the effectiveness of others now and making them ready to take on new challenges when necessary. The organization needs people to develop as the nature of their job role, and the organization, changes. Those with responsibility for developing others must play an active part. People won't grow if you don't make it a priority. Without your time, interest, and effort, people won't develop to their full potential. People need support, encouragement, mentoring, coaching and consistent and fair application of performance management principles and practices.

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

# Core Competency: Resilience

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

**WHY IT'S IMPORTANT:** Setbacks are unavoidable. Potential pitfalls are everywhere, especially in today's demanding, adverse, and often volatile working environment. Even the most resilient people experience setbacks. The difference is they anticipate them, meet them head-on and have the ability to withstand them. They bounce back from disappointments or confrontations, not letting them negatively influence ongoing performance. Resilient people believe there is a way forward, that better and brighter things lie ahead, even when they can't be seen. They recover quickly, learn from the setback, and move forward with resolve. But resilience doesn't come easy. It requires courage and commitment. But without it, stress can rise to unmanageable levels. Performance can fall away. You can burn out. The more resilient you become, the more you'll stay calm under pressure and positively adapt to difficult situations. You'll keep going when you feel like giving up. You'll bounce back to baseline levels of performance, confidence, and satisfaction sooner. Not only that, you'll be better equipped to confront the next challenge that arises. You'll be stronger.

<p><b>1=Introductory</b> <i>Minimal demonstration of behaviours related to the competency.</i></p>	<p><b>2=Basic</b> <i>Demonstration of behaviours related to the competency indicates <b>potential for growth</b>.</i></p>	<p><b>3=Proficient</b> <i>Demonstration of behaviours related to the competency indicates <b>adequate strength</b> to fully perform job role.</i></p>	<p><b>4=Mastery</b> <i>Demonstration of behaviours related to the competency definitively indicates a <b>high level of development</b>.</i></p>	<p><b>5=Authority</b> <i>Demonstration of behaviours related to the competency indicates a <b>very high level of development</b> and serves as a <b>role model</b> for others</i></p>
<p>Grows from hardships and negative experiences.</p> <p>Maintains self-motivation in the face of routine/repetitive tasks.</p> <p>Maintains level of outputs as pressure increases.</p> <p>Is not discouraged by challenges and uncertainty.</p>	<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 demeanour and self-motivation under trying conditions.</p> <p>Withstands criticism and remains composed under pressure.</p>	<p>Maintains a forward-thinking attitude despite troubling circumstances or setbacks.</p> <p>Persists towards solutions and goals despite frequent or repeated rejection and/or frustration.</p> <p>Maintains positive demeanour and high levels of self-motivation whatever the circumstances.</p> <p>Maintains visibly high levels of morale in the face of difficulties.</p> <p>Responds to challenges with logic and reason, avoiding emotional reactions.</p>	<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>	

# Core Competency: Personal Credibility

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

**WHY IT'S IMPORTANT:** Personal credibility involves other people's perceptions of three personal characteristics: reliability, trustworthiness, and competence. Reliability means fulfilling promises and commitments. If you consistently demonstrate reliability, other people will assign important responsibilities and leadership roles to you. If you are trustworthy, others will share their real concerns and feelings with you, and you will be able to use this information to influence them, by finding win-win solutions. If others perceive you as competent in your area of expertise, they will seek your services. Your overall credibility determines whether others will treat you as a serious player in the organization. Without credibility, it is difficult to enlist others' support and cooperation.

			<b>5=Authority</b> <i>Demonstration of behaviours related to the competency indicates a <b>very high level of development</b> and serves as a <b>role model</b> for others</i>
		<b>4=Mastery</b> <i>Demonstration of behaviours related to the competency definitively indicates a <b>high level of development</b>.</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>
	<b>3=Proficient</b> <i>Demonstration of behaviours related to the competency indicates <b>adequate strength</b> 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>	
	<b>2=Basic</b> <i>Demonstration of behaviours related to the competency indicates <b>potential for growth</b>.</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.</p> <p>Keeps promises and follows fully through on commitments.</p>	
<b>1=Introductory</b> <i>Minimal demonstration of behaviours related to the competency.</i>	<p>Dependable; delivers on commitments.</p> <p>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>		

# Core Competency: Providing Motivational Support

**DEFINITION:** Skill at enhancing others' commitment to their work.

**WHY IT'S IMPORTANT:** Providing motivational support is a key competency that distinguishes leaders from everyone else. It is by providing motivational support that a leader gets results through other people. The productivity and creativity of your team is likely to depend to a significant degree on your ability to keep your team motivated, especially through difficult times. The emphasis here is on the leader's responsibility for creating an environment in which each employee feels motivated to perform at a superior level.

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

# Functional Competencies\*

Business Acumen

Internal Audit Management

Governance, Risk and Control

Audit Communication

Persuasion and Collaboration

Critical Thinking

Internal Audit Delivery

Improvement and Innovation

*\* The above functional competencies align with guidance from the IIA's Global Internal Audit Competency Framework and IPPF/GIAS principles [docs.ifaci.com](https://docs.ifaci.com); [internal-audit-strategy.com](https://www.iaa.org); [theiia.org](https://www.theiia.org), focusing on progressive skill development across proficiency levels.*

# Functional Competency: Business Acumen

**DEFINITION:** Maintains expertise of the business environment and specific organizational factors.

<p><b>1=Introductory</b> <i>Minimal demonstration of behaviours related to the competency.</i></p>	<p><b>2=Basic</b> <i>Demonstration of behaviours related to the competency indicates <b>potential for growth</b>.</i></p> <p>Applies basic knowledge of the organization's services, stakeholders, and financial priorities.</p> <p>Relates audit tasks to relevant business and economic conditions.</p> <p>Maintains awareness of internal and external factors affecting audit scope.</p> <p>Aligns audit procedures with known business and financial priorities.</p>	<p><b>3=Proficient</b> <i>Demonstration of behaviours related to the competency indicates <b>adequate strength</b> to fully perform job role.</i></p> <p>Assesses how organizational trends and external economic forces impact audits.</p> <p>Aligns audit planning with internal strategies and regulatory requirements.</p> <p>Interprets data to understand business performance and risk exposure.</p> <p>Evaluates how internal controls support business objectives.</p>	<p><b>4=Mastery</b> <i>Demonstration of behaviours related to the competency definitively indicates a <b>high level of development</b>.</i></p> <p>Forecasts business risks and opportunities and adapts audit plans accordingly.</p> <p>Provides strategic insight to leadership on financial and industry trends.</p> <p>Integrates business analysis into the design of audit engagements.</p> <p>Anticipates strategic shifts and market factors; advises management on financial implications and integrates advanced business insight into audits.</p>	<p><b>5=Authority</b> <i>Demonstration of behaviours related to the competency indicates a <b>very high level of development</b> and serves as a <b>role model</b> for others</i></p> <p>Acts as an organizational authority on complex financial matters.</p> <p>Serves as an expert on business and financial dynamics influencing audit priorities.</p> <p>Guides enterprise-wide decisions using deep financial and organizational insight.</p> <p>Mentors others on business interpretation in audit contexts.</p>
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# Functional Competency: Internal Audit Management

**DEFINITION:** Supports and manages the internal audit function.

<p><b>1=Introductory</b> <i>Minimal demonstration of behaviours related to the competency.</i></p>	<p><b>2=Basic</b> <i>Demonstration of behaviours related to the competency indicates <b>potential for growth</b>.</i></p>	<p><b>3=Proficient</b> <i>Demonstration of behaviours related to the competency indicates <b>adequate strength</b> to fully perform job role.</i></p>	<p><b>4=Mastery</b> <i>Demonstration of behaviours related to the competency definitively indicates a <b>high level of development</b>.</i></p>	<p><b>5=Authority</b> <i>Demonstration of behaviours related to the competency indicates a <b>very high level of development</b> and serves as a <b>role model</b> for others</i></p>
	<p>Schedules and tracks audit activities within scope.</p> <p>Supports coordination of team resources.</p> <p>Monitors task progress and adjusts timelines as needed.</p> <p>Monitors audit timelines and supports quality assurance processes.</p>	<p>Leads planning and execution of audits.</p> <p>Assigns responsibilities and ensures balance of workload.</p> <p>Reviews outputs for quality and alignment with objectives.</p> <p>Allocates staff effectively, ensures conformance to standards, and reviews audit work for completeness.</p>	<p>Coaches team members and addresses skill gaps.</p> <p>Establishes and maintains internal audit performance standards.</p> <p>Aligns audit resource planning with risk and organizational priorities.</p> <p>Leads the development of audit plans and communicates audit objectives to senior management.</p>	<p>Designs audit function strategy in line with organizational goals.</p> <p>Shapes recruitment, onboarding, and capability-building for audit staff.</p> <p>Leads innovation in audit tools and talent development.</p> <p>Implements audit best practices for maximum efficiency and ensures resources are aligned with organizational needs.</p>

# Functional Competency: Governance, Risk and Control

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

<p><b>1=Introductory</b> <i>Minimal demonstration of behaviours related to the competency.</i></p>	<p><b>2=Basic</b> <i>Demonstration of behaviours related to the competency indicates <b>potential for growth</b>.</i></p>	<p><b>3=Proficient</b> <i>Demonstration of behaviours related to the competency indicates <b>adequate strength</b> to fully perform job role.</i></p>	<p><b>4=Mastery</b> <i>Demonstration of behaviours related to the competency definitively indicates a <b>high level of development</b>.</i></p>	<p><b>5=Authority</b> <i>Demonstration of behaviours related to the competency indicates a <b>very high level of development</b> and serves as a <b>role model</b> for others</i></p>
	<p>Participates in evaluating effectiveness of internal controls.</p> <p>Detects fraud indicators and control deficiencies.</p> <p>Communicates observed risk trends.</p> <p>Participates in risk assessments and relates them to audit areas.</p>	<p>Develops risk-based audit scopes and control tests.</p> <p>Detects systemic control gaps and weaknesses.</p> <p>Evaluates fraud risk as part of audit planning.</p> <p>Evaluates the design and effectiveness of control systems in audit engagements.</p>	<p>Advises on improvement of governance frameworks.</p> <p>Champions fraud risk awareness in engagement planning.</p> <p>Develops tools to monitor emerging risks.</p> <p>Advises management on enhancing control environments and aligning audit scope with strategic risks.</p>	<p>Shapes the audit function's role in enterprise risk management.</p> <p>Sets control assessment standards across engagements.</p> <p>Leads development of integrated risk and audit frameworks.</p> <p>Ensures the audit function influences corporate governance and drives risk-aware decision-making.</p>

# Functional Competency: Audit Communication

**DEFINITION:** Effectively imparts or exchanges thoughts, opinions, or information.

<p><b>1=Introductory</b> <i>Minimal demonstration of behaviours related to the competency.</i></p>	<p><b>2=Basic</b> <i>Demonstration of behaviours related to the competency indicates <b>potential for growth</b>.</i></p>	<p><b>3=Proficient</b> <i>Demonstration of behaviours related to the competency indicates <b>adequate strength</b> to fully perform job role.</i></p>	<p><b>4=Mastery</b> <i>Demonstration of behaviours related to the competency definitively indicates a <b>high level of development</b>.</i></p>	<p><b>5=Authority</b> <i>Demonstration of behaviours related to the competency indicates a <b>very high level of development</b> and serves as a <b>role model</b> for others</i></p>
<p>Prepares simple audit memos and summary reports.</p> <p>Adapts tone and format for different audiences.</p> <p>Clarifies findings and recommendations verbally.</p> <p>Drafts concise audit findings and reports.</p>	<p>Leads formal communications of audit results.</p> <p>Writes comprehensive reports using clear structure.</p> <p>Uses charts or visual tools to explain findings.</p> <p>Uses persuasive writing and presentation skills to convey audit results and recommendations effectively.</p>	<p>Coaches others in audit writing and stakeholder messaging.</p> <p>Crafts messages to influence senior decision-makers.</p> <p>Communicates strategically under scrutiny or resistance.</p> <p>Communicates complex audit issues with clarity and confidence.</p>	<p>Defines internal audit communication strategy.</p> <p>Develops templates, guides, or standards for audit reporting.</p> <p>Represents the audit function in high-stakes briefings or forums.</p> <p>Sets communication standards, mentors audit staff in influencing others, and champions clear reporting.</p>	

# Functional Competency: Persuasion and Collaboration

**DEFINITION:** Works with and motivates others to achieve organizational objectives.

				<p><b>5=Authority</b>  <i>Demonstration of behaviours related to the competency indicates a <b>very high level of development</b> and serves as a <b>role model</b> for others</i></p>
			<p><b>4=Mastery</b>  <i>Demonstration of behaviours related to the competency definitively indicates a <b>high level of development</b>.</i></p>	<p>Leads interdepartmental collaboration to achieve strategic outcomes.</p> <p>Builds long-term partnerships to advance audit initiatives.</p> <p>Advises leaders on collaborative strategies to address complex issues.</p> <p>Acts as a trusted advisor, shaping a culture of collaboration and persuasion throughout the audit function</p>
		<p><b>3=Proficient</b>  <i>Demonstration of behaviours related to the competency indicates <b>adequate strength</b> to fully perform job role.</i></p>	<p>Influences teams through trust and credibility.</p> <p>Facilitates difficult conversations and achieves alignment.</p> <p>Mentors others in partnership-building and diplomacy.</p> <p>Builds strong cross-functional relationships to mobilize support for audit objectives.</p>	
	<p><b>2=Basic</b>  <i>Demonstration of behaviours related to the competency indicates <b>potential for growth</b>.</i></p>	<p>Negotiates shared solutions with stakeholders.</p> <p>Gains buy-in for audit plans and improvements.</p> <p>Collaborates effectively across departments.</p> <p>Engages stakeholders constructively, negotiating and persuading to gain buy-in for audit priorities.</p>		
<p><b>1=Introductory</b>  <i>Minimal demonstration of behaviours related to the competency.</i></p>	<p>Builds constructive relationships with peers.</p> <p>Encourages idea sharing and feedback.</p> <p>Resolves minor disagreements to maintain team harmony.</p> <p>Uses basic persuasion to build consensus and helps resolve minor conflicts.</p>			

# Functional Competency: Critical Thinking

**DEFINITION:** Applies process analysis, business intelligence and problem-solving techniques.

				<b>5=Authority</b> <i>Demonstration of behaviours related to the competency indicates a <b>very high level of development</b> and serves as a <b>role model</b> for others</i>
			<b>4=Mastery</b> <i>Demonstration of behaviours related to the competency definitively indicates a <b>high level of development</b>.</i>	<p>Builds new analytical models or tools to enhance audit insight.</p> <p>Coaches others in reasoning, logic, and advanced problem-solving.</p> <p>Advises senior leaders using high-level critical analysis.</p> <p>Designs new frameworks or tools for audit analysis and mentors others to enhance reasoning skills.</p>
	<b>3=Proficient</b> <i>Demonstration of behaviours related to the competency indicates <b>adequate strength</b> to fully perform job role.</i>	<p>Develops innovative approaches to resolving audit risks.</p> <p>Synthesizes information from multiple sources for strategic insight.</p> <p>Anticipates and mitigates potential obstacles.</p> <p>Develops innovative testing approaches and challenges assumptions in audit findings.</p>		
	<b>2=Basic</b> <i>Demonstration of behaviours related to the competency indicates <b>potential for growth</b>.</i>	<p>Applies structured analysis to complex findings.</p> <p>Draws evidence-based conclusions from audit data.</p> <p>Identifies root causes of systemic issues.</p> <p>links diverse data to organizational processes and uncovers non-obvious risks.</p>		
<b>1=Introductory</b> <i>Minimal demonstration of behaviours related to the competency.</i>	<p>Gathers relevant information for decision-making.</p> <p>Assesses common issues with logical reasoning.</p> <p>Proposes basic solutions to routine problems.</p> <p>Identifies patterns and root causes in routine problems.</p>			

# Functional Competency: Internal Audit Delivery

**DEFINITION:** Carries out internal audit engagements.

				<b>5=Authority</b> <i>Demonstration of behaviours related to the competency indicates a <b>very high level of development</b> and serves as a <b>role model</b> for others</i>
			<b>4=Mastery</b> <i>Demonstration of behaviours related to the competency definitively indicates a <b>high level of development</b>.</i>	<p>Designs audit methodologies and performance frameworks.</p> <p>Directs high-risk or high-value engagements.</p> <p>Shapes audit practices across the organization.</p> <p>Defines audit methods and best practices.</p> <p>Directs high-impact engagements using advanced techniques and analytics, ensuring consistently high-quality audit delivery.</p>
	<b>3=Proficient</b> <i>Demonstration of behaviours related to the competency indicates <b>adequate strength</b> to fully perform job role.</i>	<p>Oversees multiple audits with complex scopes.</p> <p>Ensures quality and timeliness of deliverables.</p> <p>Provides review and coaching to team members.</p> <p>Oversees multiple audits, optimizing processes for efficiency and quality.</p> <p>Reviews others' work for accuracy and ensures management actions are tracked to completion.</p>	<p>Leads full audit engagements from planning to reporting.</p> <p>Develops risk-based audit programs.</p> <p>Prepares detailed, actionable recommendations.</p> <p>Plans and leads complete audit engagements; ensures objectives are met on time and that audit quality standards are upheld.</p> <p>Presents clear findings and recommendations to address root causes.</p>	
	<b>2=Basic</b> <i>Demonstration of behaviours related to the competency indicates <b>potential for growth</b>.</i>	<p>Conducts fieldwork with minimal supervision.</p> <p>Prepares audit workpapers and summaries.</p> <p>Identifies minor control issues.</p> <p>Conducts assigned audit procedures (testing, data gathering) and documents findings; produces clear, standard audit reports.</p>	<p>Conducts assigned audit procedures (testing, data gathering) and documents findings; produces clear, standard audit reports.</p>	
<b>1=Introductory</b> <i>Minimal demonstration of behaviours related to the competency.</i>				

# Functional Competency: Improvement and Innovation

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

				<b>5=Authority</b> <i>Demonstration of behaviours related to the competency indicates a <b>very high level of development</b> and serves as a <b>role model</b> for others</i>
			<b>4=Mastery</b> <i>Demonstration of behaviours related to the competency definitively indicates a <b>high level of development</b>.</i>	<p>Champions strategic transformation within audit functions.</p> <p>Introduces breakthrough practices or technologies.</p> <p>Mentors others in driving sustainable improvements.</p> <p>Champions a culture of continuous improvement.</p> <p>Recognized for driving major innovations in the audit function and mentoring others in change management</p>
	<b>3=Proficient</b> <i>Demonstration of behaviours related to the competency indicates <b>adequate strength</b> to fully perform job role.</i>	<p>Implements process improvements within audit assignments.</p> <p>Applies new technologies to audit tasks.</p> <p>Encourages a mindset of continuous learning.</p> <p>Leads efficiency initiatives within the audit team.</p> <p>Implements change programs and adapts flexibly to shifting priorities.</p>	<p>Leads change initiatives that enhance audit value.</p> <p>Evaluates impact of changes and refines approaches.</p> <p>Builds team capability in innovation and adaptability.</p> <p>Develops and implements improvements (e.g. new audit software or processes).</p> <p>Encourages innovative ideas and adjusts team priorities to align with organizational change.</p>	
	<b>2=Basic</b> <i>Demonstration of behaviours related to the competency indicates <b>potential for growth</b>.</i>	<p>Participates in pilots or process updates.</p> <p>Identifies efficiency gaps in audit activities.</p> <p>Suggests small enhancements to tools or workflows.</p> <p>Proposes incremental changes to procedures and helps others understand their benefits.</p>		
<b>1=Introductory</b> <i>Minimal demonstration of behaviours related to the competency.</i>				

# Technical Competencies\*

Global Internal Audit Standards (GIAS)

Ethics and Internal Audit Core Principles

Regulatory and Policy Knowledge

Risk Assessment and Control Evaluation

*\* The above technical competencies align with guidance from the IIA's Global Internal Audit Competency Framework and IPPF/GIAS principles [docs.iaaci.com](https://docs.iaaci.com); [internal-audit-strategy.com](https://internal-audit-strategy.com); [theiia.org](https://theiia.org), focusing on progressive skill development across proficiency levels.*

# Technical Competency: Global Internal Audit Standards (GIAS)

**DEFINITION:** Applies the Global Internal Audit Standards.

				<b>5=Authority</b> <i>Demonstration of behaviours related to the competency indicates a <b>very high level of development</b> and serves as a <b>role model</b> for others.</i>
			<b>4=Mastery</b> <i>Demonstration of behaviours related to the competency definitively indicates a <b>high level of development</b>.</i>	<p>Serves as subject matter expert on GIAS for the audit function.</p> <p>Contributes to internal audit policy development based on evolving standards.</p> <p>Provides strategic advice to leadership on embedding global standards in practice.</p> <p>Serves as the in-house expert on GIAS, advising leadership on standards implementation.</p>
	<b>3=Proficient</b> <i>Demonstration of behaviours related to the competency indicates <b>adequate strength</b> to fully perform job role.</i>	<p>Leads initiatives to align audit practices with the latest standards.</p> <p>Educates peers on the application of GIAS within engagements.</p> <p>Evaluates conformance to standards across audit projects.</p> <p>Aligns audit processes and work plans with the full GIAS application.</p> <p>Interprets standards for the team, and provides training on new requirements.</p>		
	<b>2=Basic</b> <i>Demonstration of behaviours related to the competency indicates <b>potential for growth</b>.</i>	<p>Conducts audits in compliance with GIAS standards.</p> <p>Supports the implementation of quality assurance and improvement programs.</p> <p>Identifies gaps in standard application and makes adjustments.</p> <p>Ensures audits conform to applicable GIAS standards.</p> <p>Stays updated on the new Global Internal Audit Standards (2024) and integrates them into audit practices</p>		
<b>1=Introductory</b> <i>Minimal demonstration of behaviours related to the competency.</i>	<p>Applies relevant elements of the GIAS in audit work with supervision.</p> <p>Maintains documentation to demonstrate adherence to standards.</p> <p>Refers to GIAS to ensure alignment with audit practices.</p> <p>Understands key GIAS elements (mission of internal audit, core principles, Code of Ethics, standards structure) and applies basic requirements in audit work.</p>			

# 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.

				<p><b>5=Authority</b>  <i>Demonstration of behaviours related to the competency indicates a <b>very high level of development</b> and serves as a <b>role model</b> for others.</i></p>
			<p><b>4=Mastery</b>  <i>Demonstration of behaviours related to the competency definitively indicates a <b>high level of development</b>.</i></p>	<p>Advocates for ethical leadership across the organization.</p> <p>Designs and delivers ethics training and guidance.</p> <p>Advises on policy improvements that promote accountability and trust.</p> <p>Helps shape ethics policies, and advises on complex ethical dilemmas, ensuring the audit activity fulfils its mission.</p>
		<p><b>3=Proficient</b>  <i>Demonstration of behaviours related to the competency indicates <b>adequate strength</b> to fully perform job role.</i></p>	<p>Coaches others in applying ethical standards and core principles.</p> <p>Leads resolution of ethical dilemmas during complex audits.</p> <p>Aligns audit procedures with organizational ethics policies.</p> <p>Integrates ethics and core principles into audit planning and execution; coaches others on professional standards and ethical decision-making.</p>	
	<p><b>2=Basic</b>  <i>Demonstration of behaviours related to the competency indicates <b>potential for growth</b>.</i></p>	<p>Upholds core principles across all aspects of the audit process.</p> <p>Identifies and addresses ethical concerns in engagements.</p> <p>Reinforces ethical conduct among peers through example.</p> <p>Identifies and resolves conflicts of interest and ensures adherence to the Code of Ethics.</p>		
<p><b>1=Introductory</b>  <i>Minimal demonstration of behaviours related to the competency.</i></p>	<p>Applies ethical standards consistently in audit assignments.</p> <p>Maintains objectivity and avoids conflicts of interest.</p> <p>Supports a culture of integrity and fairness.</p> <p>Follows due professional care and aligns audit activities with the mission and core principles of internal auditing.</p>			

# Technical Competency: Finance/Accounting Knowledge

**DEFINITION:** Relevant knowledge and understanding required to carry out efficient and effective financial/accounting audits.

				<p><b>5=Authority</b>  <i>Demonstration of behaviours related to the competency indicates a <b>very high level of development</b> and serves as a <b>role model</b> for others.</i></p>
			<p><b>4=Mastery</b>  <i>Demonstration of behaviours related to the competency definitively indicates a <b>high level of development</b>.</i></p>	<p>Serves as the audit function's financial subject matter expert.</p> <p>Guides audit design for high-risk financial areas.</p> <p>Contributes to organizational understanding of financial integrity and accountability.</p> <p>Designs sophisticated audit tests for complex financial systems.</p> <p>Stays current on new accounting standards and guides the team on relevant developments</p>
	<p><b>3=Proficient</b>  <i>Demonstration of behaviours related to the competency indicates <b>adequate strength</b> to fully perform job role.</i></p>	<p>Advises on financial risk indicators and control weaknesses.</p> <p>Leads audits of complex financial systems and transactions.</p> <p>Interprets financial performance to inform audit scope and findings.</p> <p>Advises the audit team on financial reporting issues and organizational financial strategy.</p>		
	<p><b>2=Basic</b>  <i>Demonstration of behaviours related to the competency indicates <b>potential for growth</b>.</i></p>	<p>Analyses financial records and reconciliations for audit evidence.</p> <p>Evaluates internal controls over financial reporting.</p> <p>Assesses operational efficiency through financial data.</p> <p>Uses financial ratios and metrics to interpret organizational performance.</p> <p>Ensure audit procedures effectively test financial systems and compliance with accounting rules.</p>		
<p><b>1=Introductory</b>  <i>Minimal demonstration of behaviours related to the competency.</i></p>	<p>Applies financial/accounting principles in audit testing.</p> <p>Interprets simple financial data to assess accuracy and compliance.</p> <p>Identifies common reporting errors or inconsistencies.</p> <p>Identifies and assesses key financial controls and reporting processes.</p> <p>Applies knowledge of accounting standards (e.g. IFRS) to analyse financial data.</p>			

# Technical Competency: Risk Assessment and Control Evaluation

**DEFINITION:** Identifying, assessing, and evaluating compliance risks, controls, and exposures, and offering recommendations to improve governance, risk management, and control frameworks.

				<b>5=Authority</b> <i>Demonstration of behaviours related to the competency indicates a <b>very high level of development</b> and serves as a <b>role model</b> for others.</i>
			<b>4=Mastery</b> <i>Demonstration of behaviours related to the competency definitively indicates a <b>high level of development</b>.</i>	<p>Sets organization-wide standards for risk assessment and control evaluation methodologies.</p> <p>Provides authoritative recommendations to Executive Management and the Board on critical compliance risks.</p> <p>Designs innovative approaches to identify and address emerging risks proactively.</p> <p>Influences strategic risk management practices across the organization through expert insights.</p>
	<b>3=Proficient</b> <i>Demonstration of behaviours related to the competency indicates <b>adequate strength</b> to fully perform job role.</i>	<p>Confidently leads risk assessments for complex or high-risk audit engagements.</p> <p>Evaluates interdependencies of risks across processes to inform broader control strategies.</p> <p>Advises management on risk mitigation options aligned with organizational objectives.</p> <p>Coaches audit team on advanced risk assessment and control evaluation techniques.</p>		
	<b>2=Basic</b> <i>Demonstration of behaviours related to the competency indicates <b>potential for growth</b>.</i>	<p>Conducts comprehensive risk assessments to identify and prioritize compliance risks.</p> <p>Evaluates the design and operating effectiveness of controls independently.</p> <p>Develops practical recommendations to address identified risk exposures.</p> <p>Integrates risk assessment results into audit planning and reporting effectively.</p>		
<b>1=Introductory</b> <i>Minimal demonstration of behaviours related to the competency.</i>	<p>Identifies obvious risks and control gaps in assigned audit areas with minimal guidance.</p> <p>Applies standard risk assessment procedures to evaluate compliance risks.</p> <p>Documents control strengths and weaknesses clearly for review by senior auditors.</p> <p>Suggests straightforward improvements to controls within known guidelines.</p>			