

Internal Auditing

Technical Knowledge + Skills

Competency Cluster	Legislative Environment			
Competency Title	Legislative regulatory framework			
Competency Definition	This is the ability to understand, interpret and apply relevant legislation, regulations, frameworks, standards and guidelines			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
		Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances	Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances
Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		perform internal audit activities in compliance with relevant legislation, policies, regulations, frameworks, standards and guidelines	monitor the performance of internal audit activities in compliance with relevant legislation, policies, regulations, frameworks, standards and guidelines	manage the performance of internal audit activities in compliance with relevant legislation, policies, regulations, frameworks, standards and guidelines
Competency Cluster	Legislative Environment			
Competency Title	Departmental policies and procedures			
Competency Definition	This is the ability to develop and implement relevant departmental policies and procedures			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Departmental IAA policies and procedures Departmental IAA Charter Charters of departmental Audit and Risk committees IIA Standard 2040 Practice advisory 2040-1		Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances	Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances
Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		perform internal audit activities in compliance with departmental policies and procedures	monitor the performance of internal audit activities in compliance with departmental policies and procedures	manage the performance of internal audit activities in compliance with departmental policies and procedures

	contribute to the development and review of departmental policies and procedures applicable to internal audit activities	develop and review departmental policies and procedures applicable to internal audit activities	manage the development and review of departmental policies and procedures applicable to internal audit activities
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Competency Cluster	Strategic Management of the IAA			
Competency Title	Establishment of the IAA			
Competency Definition	This is the ability to plan the structure of the IAA, including: resourcing (in-house, co/outsourced), staff and budget, organisational independence position, reporting lines, and IAA charter			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
IIA Standards 1000, 1010, 1100, 1110 Applicable practice advisories King Report on Corporate Governance III - principles 7.1 & 7.5 IIA position paper - Resourcing IAA PFMA S38(1)(a)(i) Treasury Regulation 3		Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances	Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances
Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
			assist in establishing an effective IAA in collaboration with relevant stakeholders as mandated by the PFMA	establish and manage an effective IAA in collaboration with relevant authority as mandated by the PFMA

Competency Cluster	Strategic Management of the IAA			
Competency Title	Professional ethics			
Competency Definition	This is the ability to apply and uphold the ethical principles as stipulated in the IIA Code of Ethics, and to follow the rules of conduct to ensure professional ethical behaviour			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
IIA Code of Ethics IIA standards 1020, 1120 IIA practice advisory 1200-1		Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances	Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances
Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		conduct internal audit activities in accordance with the IIA Code of Ethics and professional practice	supervise internal audit activities in accordance with the IIA Code of Ethics and professional practice, report on non-compliance and instigate appropriate disciplinary action	manage and analyse internal audit activities in accordance with the IIA Code of Ethics and professional practice and report on non-compliance
		conduct quality assurance activities to establish adherence to the IIA Code of Ethics and professional practice	supervise quality assurance activities establishing adherence to the IIA Code of Ethics and professional practice	manage and analyse quality assurance activities to establish adherence to the IIA Code of Ethics and professional practice and report on the outcomes
Competency Cluster	Strategic Management of the IAA			
Competency Title	Standing of the IAA			
Competency Definition	This is the ability to uphold the standing of the IAA within the structure of the organisation by communicating with relevant governance structures; continuously ensuring staff proficiency; professional development of staff			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
IIA Standards 1111, 1200, 1210, 1210.A1, 1230 Applicable practice advisories King Report III - principle 7.1 IIA position paper - Resourcing IAA		Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances	Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances
Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		uphold the standing of the IAA within the structure of the organisation with specific reference to the IAA reporting structure and communication lines	supervise the standing of the IAA within the structure of the organisation with specific reference to the IAA reporting structure and communication lines	manage the standing of the IAA within the structure of the organisation with specific reference to the IAA reporting structure and communication lines

		evaluate and determine the proficiency requirements of staff resources (including the use of external service providers)	assess and make recommendations on the proficiency requirements of staff resources (including the use of external service providers)	determine and manage the proficiency requirements of staff resources (including the use of external service providers)
Competency Cluster	Strategic Management of the IAA			
Competency Title	Risks of the IAA			
Competency Definition	This is the ability to identify, evaluate and manage the risks associated with the work of the IAA			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Practice advisory 2120-2		Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances	Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances
Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		identify and evaluate the risks of the IAA including issues such as: non-compliance with the IIA standards, inadequate reporting, designing of non-effective audit procedures, and use of incompetent internal auditors	assess and review the risks of the IAA including issues such as: non-compliance with the IIA standards, inadequate reporting, designing of non-effective audit procedures, and use of incompetent internal auditors	manage the risks of the IAA including issues such as: non-compliance to the IIA standards, inadequate reporting, designing of non-effective audit procedures, and use of incompetent internal auditors
Competency Cluster	Strategic Management of the IAA			
Competency Title	Quality assurance and improvement programme (QAIP)			
Competency Definition	This is the ability to develop and implement a QAIP for the IAA that includes internal and external assessments			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
IIA Standards 1300, 1310, 1311, 1312, 1320 Applicable practice advisories		Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances	Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances
Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		implement the QAIP for the IAA including on-going supervision and review, periodic internal and external assessments	develop, implement and report on the QAIP for the IAA including on-going supervision and review, periodic internal and external assessments	manage the QAIP for the IAA including on-going supervision and review that includes periodic internal and external assessments

Competency Cluster	Strategic Management of the IAA			
Competency Title	Combined assurance model			
Competency Definition	This is the ability to recognise the organisation's other assurance service providers and their responsibilities, to assess the combined assurance model and report to applicable authorities			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Practice advisory 2050-2 King Report III - principle 3.5			Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances	Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances
Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
			analyse the organisation's internal and external assurance services and their responsibilities, assess the combined assurance model and report to applicable authorities	manage engagements with the organisation's internal and external assurance services and their responsibilities, assess the combined assurance model and report to applicable authorities

Competency Cluster	Relationship Management			
Competency Title	Audit committee			
Competency Definition	This is the ability to recognise and interpret the role and responsibilities of the audit committee within the organisation and execute the duties required for cooperation between the IAA and the audit committee			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Various IIA Standards King Report III - principles 3.4, 3.7, 7.4			Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances	Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances
Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
			execute internal auditing responsibilities to ensure proper alignment with the audit committee requirements	manage IAA responsibilities to ensure a sound working relationship with the audit committee
			provide input for reporting to the audit committee (e.g. internal audit plans, governance, risk management, internal control assurance)	manage reporting arrangements with audit committee in accordance with committee requirements

Competency Cluster	Relationship Management			
Competency Title	External audit			
Competency Definition	This is the ability to recognise and interpret the role and responsibilities of the external auditor of the organisation and execute the duties required for coordination in conjunction with the audit committee			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
IIA Standard 2050 Applicable practice advisories ISO 610 (external audit standard)			Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances	Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances

Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
			execute applicable responsibilities to ensure proper coordination with the external auditors	manage IAA responsibilities to ensure proper coordination between IAA and external audit activities to achieve effective audit coverage and minimise duplication
			provide input to coordinating activities between internal and external auditing	manage operational coordination between internal and external auditing

Competency Cluster	Relationship Management			
Competency Title	Internal role players			
Competency Definition	This is the ability to recognise and manage relationships with: governance role players, management, auditees and risk management activity			

Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
IIA Standard 2060 Practice Advisory 2060-1 King Report III - principle 7.1		Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances	Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances
Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		collate input to ensure cooperation with various governance role players within the organisation	interpret and evaluate the roles and responsibilities of various governance role players within the organisation, and assess input to ensure cooperation with them	manage the relationship with governance role players and analyse the role and responsibilities of the participants to execute the duties required for cooperation

	interpret the roles and responsibilities of officers at various management levels and provide input to ensure cooperation between the role players	interpret the roles and responsibilities of officers at various management levels and make recommendations to promote cooperation between the role players	manage relationship with officers at various management levels within the organisation in order to establish and maintain a sound working relationship
	provide input through various reporting processes to management to ensure continuous communication	provide input through various reporting processes to management to ensure continuous communication	manage reporting arrangements to specific levels of management and communicate with the various role players concerned
	analyse and interpret the auditee environment and establish a sound working relationship (including continuous communication)	analyse and interpret the auditee environment and establish a sound working relationship (including continuous communication)	manage a sound working relationship with auditees whilst maintaining the requirements of independence, objectivity and effective communication

Competency Cluster	Planning the IAA Activities			
Competency Title	Strategic plan			
Competency Definition	This is the ability to plan the IAA activities with specific reference to: the audit universe, management requests, risk-based assessment, and IAA three-year rolling plan			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
IIA Standards 2010, 2020 Applicable practice advisories King Report III - principle 7.2 PFMA S38(1) & S76(4) Treasury Regulation 3 Departmental Strategic and Annual Performance Plans		Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances	Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances
Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		analyse the audit universe and identify auditable areas to include in the IAA's plan	develop the IAA plans including the analysis of the audit universe and identification of auditable areas	manage the IAA plans including the analysis of the audit universe and identification of auditable areas
		collate requests from line managers for audit support for incorporation into the three-year rolling and annual plans	analyse and evaluate requests from line managers for audit support for incorporation into the three-year rolling and annual plans	manage requests from line managers for audit support for incorporation into the three-year rolling and annual plans

	provide input into the risk-based assessment to determine the priorities of the IAA's three-year rolling and annual plans	contribute to developing the risk-based assessment to determine the priorities of the IAA's three-year rolling and annual plans	manage the risk-based assessment to determine the priorities of the IAA's three-year rolling and annual plans
	provide input into the IAA's three-year rolling and annual plans	provide input and analysis into the IAA's three-year rolling and annual plans	manage the creation and regular updating of the IAA's three-year rolling and annual plans
	identify relevant tools and techniques needed to perform the planning activities of the IAA and apply as required (e.g. risk matrix)	assess relevant tools and techniques needed to perform the planning activities of the IAA and apply as required (e.g. risk matrix)	manage relevant tools and techniques needed to perform the planning activities of the IAA and apply as required (e.g. risk matrix)

Competency Cluster	Planning the IAA Activities			
Competency Title	Resources management			
Competency Definition	This is the ability to manage the IAA resources to execute the IAA operational plan			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
IIA Standard 1120, 1130, 1210, 2030 Applicable practice advisories			Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances	Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances
Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
			identify and assess the resources (time, budget and proficient staff) needed to execute the IAA three year rolling and annual plans	manage the resources (time, budget and proficient staff) needed to execute the IAA three year rolling and annual plans
			align the available resources of the IAA with the IAA plans	manage the available resources of the IAA in accordance with the IAA plans

Competency Cluster	Nature of Work			
Competency Title	Corporate governance			
Competency Definition	This is the ability to evaluate and contribute to the improvement of governance processes including ethics; fraud; performance management and accountability; governance structures; stakeholder relationships; IT governance			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
IIA Standards 1210.A2, 1210.A3, 2110 and related practice guide IIA position paper - Organisational Governance King Report III - Chapters 1, 5 and 8 Anti-corruption capacity requirements Departmental fraud prevention plan		Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances	Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances
Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		collate input on the effectiveness of organisational governance processes to assist with improvements	evaluate and make appropriate recommendations for improving the governance processes within the organisation	oversee the evaluation of organisational governance processes and make recommendations for improvement where appropriate
		collate input concerning the organisation's ethical management processes	analyse and evaluate ethical initiatives and provide input to the organisation's ethics management processes	assess the ethic of the management processes - including ethical culture and leadership - and report to the applicable authorities
		identify fraudulent activities and fraud indicators and report accordingly	provide input into the fraud prevention strategies (including the fraud prevention plan) and report accordingly	assess fraud prevention strategies (including the fraud prevention plan) and report to the applicable authorities
		collate input to review performance management and accountability	review performance management and accountability	continuously assess performance management and accountability processes, and report to the applicable authorities
		collate input on the roles, functions and structures of senior management and other committees within the governance framework	analyse and interpret the roles, functions and structures of senior management and other committees within the governance framework	analyse and evaluate the roles, functions and structures of senior management and other committees within the governance framework and assess how these could affect IAA activities

	collate input from various stakeholders, interpret the various stakeholder relationships, and assist management in monitoring them	analyse and interpret the various stakeholder relationships, and assist management in monitoring them	manage stakeholder relationships
	contribute to the analysis and provision of assurance on the processes of IT governance	evaluate IT governance processes to provide assurance on their operation	analyse and express opinions on the level of assurance provided by IT governance processes, and make recommendations to departmental management for improvement where applicable

Competency Cluster	Nature of Work			
Competency Title	Risk management			
Competency Definition	This is the ability to analyse the various elements of the risk management framework and to assess the extent of reliance to be placed upon them			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Treadway Commission (COSO II) - Enterprise Risk Management (ERM) IIA Standard 2120 Applicable practice advisories IIA position paper - Role of Internal Auditing in ERM King Report III - Chapter 4 PS RM Framework ISO 31000		Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances	Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances
Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
			interpret the risk management framework and provide input into the effectiveness of the framework for the specific organisation	manage IAA evaluations of the risk management framework and provide the audit committee with assurance on the framework
		interpret the risk management process for purposes of providing assurance thereon, and compiling the risk based Internal audit plan	provide input into the effectiveness of the risk management process and play a consulting role in the process if required	manage IAA's input into the risk management process, assess and provide the audit committee with assurance on the process
			evaluate the effectiveness of the risk management process, contribute to the improvement of risk processes, and evaluate the risk response strategies	manage the incorporation of the results of the risk management process into planning the activities of the IAA at the strategic level

			monitor and follow up the outcomes of the risk assessment process making appropriate recommendations for action	approve and initiate IAA responses to deficiencies identified through the risk assessment process
Competency Cluster	Nature of Work			
Competency Title	Internal control			
Competency Definition	This is the ability to interpret, analyse and evaluate the internal control environment and assess its adequacy			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Treadway Commission (COSO I) - Internal Control IIA Standard 2130 and relevant practice guides Applicable practice advisories Treasury Regulation 3			Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances	Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances
Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
			evaluate the internal control environment, and assess its adequacy for the needs of the organisation	initiate and manage regular evaluations of the adequacy of the internal control environment and report to the audit committee on the level of assurance provided

Competency Cluster	Internal Audit Assurance Process			
Competency Title	Engagement planning			
Competency Definition	This is the ability to develop plans for various types of audit engagement across a range of business units and processes			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
IIA Standards 2200, 2201, 2210, 2220, 2230, 2240 and relevant practice guides Applicable practice advisories IIA Competency Framework - knowledge areas and tools and techniques		Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances	Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances
Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		analyse the activities of various business processes and units from an audit perspective	analyse various business processes and units and demonstrate how these influence planning considerations	synthesise various business processes and units and determine how these influence planning considerations
		determine the engagement objectives and criteria based on an operational risk assessment	review the findings of the risk assessment and the setting of engagement objectives and criteria	manage the determination of engagement objectives and criteria based on the risk assessment
		determine the engagement scope based on an operational risk assessment	review the setting of the scope of engagements planned	manage the setting of the engagement scope for all engagements planned
			determine the engagement resources allocation and provide input into the overall resources allocation for the IAA in respect of individual engagements	manage engagement resource allocation and assess its impact on overall IAA resource management
		prepare an engagement work programme	oversee the development of the engagement work programme in the light of the analysis of business processes and units	manage the engagement work programme in respect of applicability, quality of work and other relevant considerations
		draft plans for individual engagements	monitor and assess plans for individual engagements	manage the planning of individual engagements in the light of their proposed content, applicability, quality of work etc

	identify appropriate tools and techniques for proposed engagements	assess appropriateness of tools and techniques identified	manage the assessment of tools and techniques to be used in proposed engagements	
Competency Cluster	Internal Audit Assurance Process			
Competency Title	Performing the engagement			
Competency Definition	This is the ability to perform an internal audit assurance engagement by identifying, evaluating, analysing and documenting information; applying the audit methodologies and providing engagement supervision			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
IIA Standards 1220, 2300, 2310, 2320 and relevant practice guides Applicable practice advisories IIA Competency Framework - tools and techniques		Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances	Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances
Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		perform internal audit assurance engagements	supervise, support, and review the performance of internal audit assurance engagements	manage the internal audit engagement programme
		apply the agreed tools & techniques within the audit engagement to establish sufficient, relevant, reliable and useful information about the activities under review	supervise and evaluate the use of agreed tools & techniques in the conduct of audit engagements and ensure that the information collected is sufficient, relevant, reliable and useful	provide advice and support to operational staff on the use of audit tools & techniques and their adequacy for the purposes of individual engagements
		record the results of the internal audit activity on audit working papers and update audit files	assess and review the results in the light of the engagement scope, objectives and criteria	continuously oversee and monitor the outcomes of all audit engagements in the light of their scope, objectives and criteria

Competency Cluster	Internal Audit Assurance Process			
Competency Title	Reporting the results			
Competency Definition	This is the ability to communicate the results of the assurance engagement			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
IIA Standards 1321, 1322, 2400, 2410, 2420, 2421, 2430, 2431, 2440 and practice guides Applicable practice advisories		Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances	Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances
Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		document and explain the conclusions and recommendations of the engagement and report accordingly	evaluate audit conclusions and recommendations and compile interim and final reports on the outcomes of the engagement	manage the reporting process, reviewing reports, signing off all final engagement reports and communicating reports to applicable authorities

Competency Cluster	Internal Audit Assurance Process			
Competency Title	Monitoring progress			
Competency Definition	This is the ability to monitor and evaluate the implementation of audit plans and engagement findings			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
IIA Standards 2500, 2600 Applicable practice advisories		Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances	Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances
Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		evaluate the adequacy of management action plans and monitor the progress made in implementing them	assess the adequacy of action plans and monitor the progress made in implementing them	manage the progress of the implementation of engagement findings, and report accordingly
		contribute to reviews of audit progress against engagement, operational and strategic plans	conduct regular reviews of audit progress against engagement, operational and strategic plans	manage the process of conducting regular reviews of audit progress against plans and report as appropriate to the relevant authorities

Competency Cluster	Consulting Services			
Competency Title	Opportunities for improvement			
Competency Definition	This is the ability to identify opportunities for improvements in achieving organisational objectives and reducing risk exposure through optimising the value added by internal audit			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Various IIA Standards IIA GAIN programme Applicable practice advisories		Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances	Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances
Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		identify opportunities for improvement to achieve organisational objectives and reduce risk exposure	evaluate opportunities for improvement to achieve organisational objectives and reduce risk exposure	plan and manage the evaluation of opportunities for improvement to achieve organisational objectives and reduce risk exposure
			advise departmental management on opportunities for internal audit consultancy engagements in the light of their objectives and levels of risk exposure	manage the advisory role of IAA and report to the audit committee on the content and range of advice offered to departmental management
Competency Cluster	Consulting Services			
Competency Title	Types of services			
Competency Definition	This is the ability to identify, plan, perform and report on the various types of consulting engagement			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Applicable IIA Standards Applicable practice advisories		Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances	Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances
Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		incorporate the opportunities identified and agreed for consulting engagements into the planning of the IAA in alignment with risk profiles and the IAA Charter	evaluate the proposals for specific consulting engagements, incorporating these into the planning of the IAA in alignment with risk profiles and the IAA Charter	manage agreed consulting engagements, integrating them into the planning of the IAA in alignment with risk profiles, the IAA Charter and applicable resource requirements and constraints

		identify the types of consulting activities to be carried out, selecting and applying appropriate tools and techniques for the performance of the engagement	manage the various types of consulting engagement agreed, and advise on appropriate methodologies, tools and techniques
	contribute as required to the performance of consulting engagements	perform and report as appropriate on consulting engagements	manage the performance of consulting engagements and report on their findings to the audit committee and other applicable stakeholders

Competency Cluster	System utilisation			
Competency Title	Optimal system utilisation			
Competency Definition	This is the ability to optimally utilise the internal audit system in the internal audit process			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		utilise the internal audit system to perform internal audit	monitor and review the utilisation of the internal audit system to conduct internal audit engagement	manage the internal audit system utilised to conduct the internal audit engagement

Competency Cluster	Safeguarding of IAA information			
Competency Title	Safeguarding of internal audit information			
Competency Definition	This is the ability to adequately safeguard the internal audit information			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		implement procedures regarding safeguarding of internal audit information	monitor and review the safeguarding of internal audit information	manage the safeguarding of internal audit information