

# THE IIA'S GLOBAL INTERNAL AUDIT COMPETENCY FRAMEWORK

Career Map Alignment



Copyright © 2014 by The Institute of Internal Auditors, Inc., (“The IIA”) strictly reserved. Any reproduction of The IIA name or logo will carry the U.S. federal trademark registration symbol ®. No parts of this material may be reproduced in any form without the written permission of The IIA.

Permission has been obtained from the copyright holder, The Institute of Internal Auditors, Inc., 247 Maitland Avenue, Altamonte Springs, Florida 32701-4201, U.S.A. to publish this reproduction, which is the same in all material respects, as the original unless approved as changed. No parts of this document may be reproduced, stored in any retrieval system, or transmitted in any form, or by any means electronic, mechanical, photocopying, recording, or otherwise, without prior written permission of The IIA.

## Table of Contents

About The IIA Global Internal Audit Competency Framework .....	5
Outline of the Framework .....	6
Ten Core Competencies .....	8
1) Competency: Ethics.....	11
a) Foster the Ethical Climate of the Organization .....	11
2) Competency: Internal Audit Management.....	12
a) Advocate Internal Audit and its Value.....	12
b) Risk-based Audit Plan.....	13
c) Manage Internal Audit Resources .....	14
d) Foster the Professional Growth of Others.....	16
3) Competency: International Professional Practices Framework.....	17
a) Exemplifies Quality and Continuous Improvement of the Internal Audit Activity.....	17
4) Competency: Governance, Risk, and Control.....	19
a) Apply the Governance, Risk, and Control Frameworks in Audit Activities .....	19
b) Support a Culture of Fraud Risk Awareness at all Levels of the Organization.....	21
5) Competency: Business Acumen .....	22
a) Understand the Organization’s Business Risks and Related Internal Control Activities .....	22
b) Understand the Strategic Risks to the Organization’s Control Environment and Governance Processes.....	23
c) Understand the Risks of Macro and Micro Economic Factors on the Organization’s Industry...	24
6) Competency: Communication .....	25
a) Use Effective Verbal Communication Skills.....	25
b) Use Effective Written Communication Skills.....	26
7) Competency: Persuasion and Collaboration .....	27
a) Collaborate With Others to Remove Organizational Barriers .....	27
b) Utilize Techniques to Persuade and Reach Consensus.....	28
c) Demonstrate Effective Leadership to Achieve Desired Results .....	29
8) Competency: Critical Thinking .....	30
a) Select and Use Tools and Techniques to Obtain Relevant Data/Information.....	30
b) Select and Use Research, Business Intelligence, and Problem Solving Techniques to Analyze and Solve Complex Situations .....	31
c) Assist Management in Identifying Practical Solutions to Address Issues .....	32
9) Competency: Internal Audit Delivery.....	33
a) Perform Effective Planning to Ensure a Quality Audit Engagement.....	33
b) Perform Effective Fieldwork to Ensure a Quality Audit Engagement .....	34
c) Effectively Document and Organize Audit Evidence to Support the Audit Engagement Results .....	35

d) Identify the Root Causes of Issues in the Audit Engagement .....	36
e) Organize, Adapt, and Effectively Express Audit Findings .....	37
f) Establish a Follow-Up Process to Monitor Completion of Management Actions.....	38
10) Competency: Improvement and Innovation .....	39
a) Support an Environment That Embraces Change Across the Organization .....	39
b) Create and Support an Environment That Embraces Change Within the Internal Audit Activity .....	40
c) Pursue Personal and Professional Development Goals.....	41

# About The IIA Global Internal Audit Competency Framework

The IIA Global Internal Audit Competency Framework (the Framework) is a tool that defines the competencies needed to meet the requirements of the International Professional Practices Framework® (IPPF®) for success within the internal audit profession.

A competency is the ability of an individual to perform a job or task properly, being a set of defined knowledge, skills, and behaviors. The Framework provides a structured guide, enabling the identification, evaluation, and development of those competencies in individual internal auditors.

The Framework outlines the 10 core competencies to be demonstrated by each role including: Internal Audit Staff, Internal Audit Senior/Supervisor, Internal Audit Manager, Senior Manager, Director, and Head of Internal Audit/Chief Audit Executive. Each core competency is supported by a list of more detailed competencies that further define the core competency statement. The 10 core competencies have been integrated into The IIA Career Map self-assessment tool, and the supporting competencies have been condensed while maintaining the spirit of the 2013 Framework.

While the core competencies have been defined individually, it should be understood that there are connections and interdependencies between all of the competencies.

The Framework is designed to be used by:

- **Internal auditors** to develop competencies that will help them meet their individual career objectives.
- **Course developers and certification groups** within the profession to ensure courses and certifications develop and adequately assess the required competencies.
- **Employers, other professions, and the public** to use as a point of reference for the purpose of comparison or benchmarking with their own competency frameworks or to gain a clear and detailed view of the levels of expertise required by internal auditors.
- **The IIA and its affiliated Institutes** to develop strategies to support their position in the international community with respect to standard setting.
- **Students** to understand the competencies they would need to demonstrate to be successful internal auditors and to assist them in assessing their career development plans.
- **The academic community** to provide a listing of critical professional competencies to consider in course development to prepare students for entry into the internal audit profession.
- **Recruiters and HR professionals** to develop appropriate job descriptions and recruit suitably qualified staff.

## Outline of the Framework

The Framework consists of 10 core competencies.

- I. **Professional ethics:** Promotes and applies professional ethics
- II. **Internal audit management:** Develops and manages the internal audit function
- III. **IPPF:** Applies the International Professional Practices Framework (IPPF)
- IV. **Governance, risk, and control:** Applies a thorough understanding of governance, risk, and control appropriate to the organization
- V. **Business acumen:** Maintains expertise of the business environment, industry practices, and specific organizational factors
- VI. **Communication:** Communicates with impact
- VII. **Persuasion and collaboration:** Persuades and motivates others through collaboration and cooperation
- VIII. **Critical thinking:** Applies process analysis, business intelligence, and problem solving techniques
- IX. **Internal audit delivery:** Delivers internal audit engagements
- X. **Improvement and innovation:** Embraces change and drives improvement and innovation

The following chart depicts the structure of the Framework and how the core competencies relate to each other:

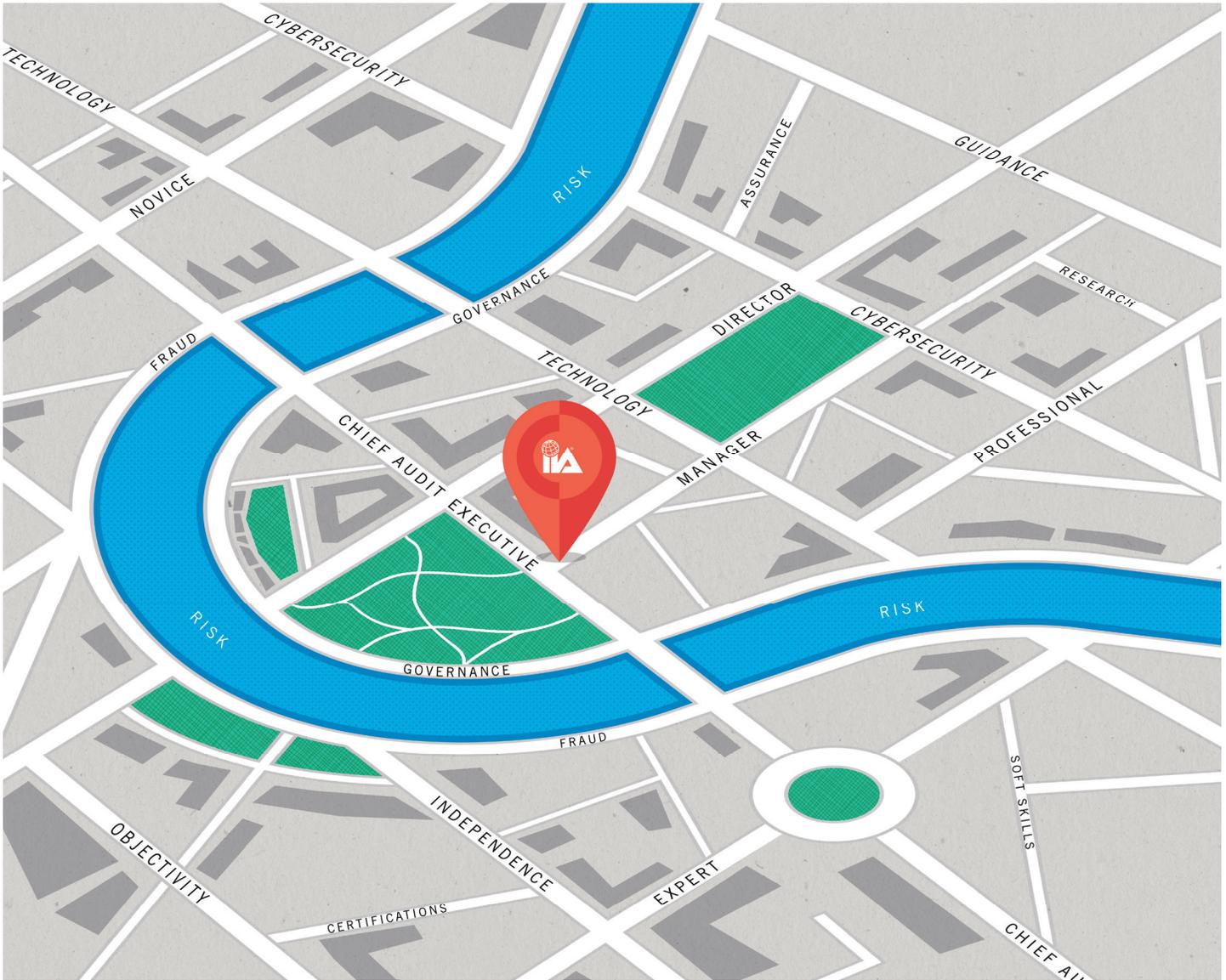


“Professional Ethics” and “Internal Audit Management” provide a firm foundation for the delivery of internal audit. To provide an effective service, internal auditors need to operate according to high ethical standards and coordinate the resources and activities of the internal audit function.

The principal points of focus of an internal auditor's expertise are the IPPF; governance, risk, and control; and business acumen. The IPPF is the primary source of professional standards for internal audit that The IIA provides to internal auditors around the world. Additionally, internal auditors require technical expertise in Governance, Risk, and Control to inform their work and help organizations accomplish their objectives. Business Acumen in the form of understanding the client organization, its culture, the way it works, the sector it operates in, and the local and global factors that act upon it is another essential prerequisite that enables internal auditors to provide effective assurance and advisory services and so add value to the organization.

Internal auditors need to be competent in Communication, Persuasion and Collaboration, and Critical Thinking in order to deliver internal audit engagements and drive improvement and innovation in an organization.

# TEN CORE COMPETENCIES



# Competencies

In reviewing The IIA Global Internal Audit Competency Framework for The IIA Career Map, the Competency Framework task force identified the minimum level of proficiency for each competency by job role. The definitions provided for the behaviors are suggested and should be combined with other assessments for a broader measure of total proficiency. This tool is a guide to help feed into a larger assessment of one's complete level of knowledge, skills, and behaviors.

The most important role of the Framework is to communicate the key areas of competence specific to internal audit so as to inform professional development by teams and individuals.

This Framework is a living document that will continue to evolve as the profession evolves.

PROFICIENCY LEVEL	DESCRIPTION
<b>5 – Expert</b>	<ul style="list-style-type: none"> <li>• Apply foresight to help senior management and the board guide the organization</li> <li>• Assist management to identify innovative approaches to mitigate risk</li> <li>• Provide subject matter expertise to others in addressing situations with higher complexity</li> <li>• Serve as a role model</li> </ul>
<b>4 – Skilled</b>	<ul style="list-style-type: none"> <li>• Demonstrate advanced task/skill/knowledge</li> <li>• Use insight from this knowledge to coach and supervise others</li> <li>• Can perform complex tasks independently</li> </ul>
<b>3 – Applied Knowledge</b>	<ul style="list-style-type: none"> <li>• Apply task/skill/knowledge accurately and independently</li> </ul>
<b>2 – General Awareness</b>	<ul style="list-style-type: none"> <li>• Can perform routine tasks under normal business conditions</li> <li>• Can perform some of the applied tasks but not all</li> <li>• Can perform most of the applied tasks with limited supervision/coaching</li> </ul>
<b>1 – Limited Awareness</b>	<ul style="list-style-type: none"> <li>• Awareness of task/skill/knowledge</li> <li>• Follow instructions under direct supervision</li> </ul>

# Job Roles

The assessment is organized by internal audit role, not title. The roles have been aligned to The IIA's job titles at a high level to provide a basis for assessment as specific job titles may vary across organizations.

For future planning, the tool allows the user to participate in career planning by selecting roles they may aspire to in their own career development plans.

TITLE	DESCRIPTION
Head of Internal Audit/ Chief Audit Executive (CAE)	Person in senior position responsible for effectively managing the internal audit activity. The specific job title of the chief audit executive may vary across organizations (Source: The IIA, International Professional Practices Framework)
Director	Reports directly to the CAE, leads a component of the Internal Audit Activity (e.g. location leader, IT audit leader, or operational audit leader) and reports on their activities.
Senior Manager	Reports directly to CAE or Director, leads multiple complex projects. Assists with management of internal audit activities and reporting to stakeholders. Serve as career development leader for their direct reports.
Internal Audit Manager	Leads multiple internal audit projects. Serves as career development leader for their direct reports.
Internal Audit Senior/ Supervisor	Manages staff to completion of tasks and performs complex or technical tasks. Serves as career development leader for Internal Audit Staff and New Internal Auditor.
Internal Audit Staff	Executes less complex tasks of internal audit activities within audit project team.

The following lists the 10 core competencies, supporting competencies, and behavior examples of what performance looks like at each level. This not only provides clarity and accuracy during the assessment, but it builds objectivity into the process.

Use this list to identify which level of proficiency best describes your behavior relative to the task. If sub-bullets are present, they represent potential specific examples of this behavior.

## 1) Competency: Ethics

### a) Foster the Ethical Climate of the Organization

RATING	BEHAVIORAL EXAMPLES
Expert	<ul style="list-style-type: none"> <li>• Behave in a manner that sustains trust and reinforces the reputation of internal auditing</li> <li>• Ensure that ethics and fraud considerations are incorporated in audit engagements</li> </ul>
Skilled	<ul style="list-style-type: none"> <li>• Incorporate considerations of ethics and fraud in audit engagements</li> </ul>
Applied Knowledge	<ul style="list-style-type: none"> <li>• Comply with the organization's code of ethics</li> <li>• Comply with The IIA's Code of Ethics</li> <li>• Escalate possible breaches of ethics</li> </ul>
General Awareness	<ul style="list-style-type: none"> <li>• Comply with the organization's code of ethics</li> <li>• Comply with The IIA's Code of Ethics</li> <li>• Identify possible breaches of ethics and discuss with manager</li> </ul>
Limited Awareness	<ul style="list-style-type: none"> <li>• Comply with the organization's code of ethics</li> <li>• Comply with The IIA's Code of Ethics</li> </ul>

## 2) Competency: Internal Audit Management

### a) Advocate Internal Audit and its Value

RATING	BEHAVIORAL EXAMPLES
Expert	<ul style="list-style-type: none"> <li>• Consistently provide insight to management and the board</li> <li>• Be a catalyst for change</li> <li>• Effectively bring together diverse skills and talents</li> <li>• Behave in a manner that preserves each other's reputation</li> <li>• Foster an environment that enables the achievement of strategic objectives</li> <li>• Consistently conduct oneself in line with the internal audit charter</li> <li>• Ensures non-conformance with the Code of Ethics and IPPF are disclosed to senior management and board</li> <li>• Responsible for ensuring independence of the audit function and staff</li> </ul>
Skilled	<ul style="list-style-type: none"> <li>• Encourage collaboration with internal audit to achieve the objectives and goals of the organization</li> <li>• Demonstrate value by generating innovative solutions</li> <li>• Consistently deliver excellent service</li> <li>• Coach others on Applied Knowledge behaviors</li> </ul>
Applied Knowledge	<ul style="list-style-type: none"> <li>• Demonstrate internal audit's value</li> <li>• Explain the purpose and process of internal audit</li> <li>• Deliver value-added service</li> </ul>
General Awareness	<ul style="list-style-type: none"> <li>• Recognize how internal audit contributes to the organization's business objectives, governance, risk management, and controls</li> <li>• Articulate the value of internal audit</li> </ul>
Limited Awareness	<ul style="list-style-type: none"> <li>• Understand internal audit's role within an organization</li> </ul>

## 2) Competency: Internal Audit Management

### b) Risk-based Audit Plan

RATING	BEHAVIORAL EXAMPLES
Expert	<ul style="list-style-type: none"> <li>• Adopt a risk-based approach in accordance with The IPPF for annual audit plan, makes adjustments when needed</li> <li>• Ensure annual audit plan is aligned with and enhances the organization's Enterprise Risk Management (ERM) strategy and risk profile</li> <li>• Ensure that proposals for improvements to internal controls are balanced with organizational objectives and capabilities</li> <li>• Evaluate working knowledge of a generally accepted quality framework for the organization</li> <li>• Ensure evaluation of all the organization's frameworks for governance, risk, and control</li> <li>• Consult on risk profile of the organization to board and senior management</li> </ul>
Skilled	<ul style="list-style-type: none"> <li>• Contribute to the development of a risk-based approach for the annual audit plan</li> <li>• Evaluate the organization's frameworks for governance, risk, and control</li> <li>• Coach others on Applied Knowledge behaviors</li> </ul>
Applied Knowledge	<ul style="list-style-type: none"> <li>• Assess the organization's frameworks for governance, risk, and control, including IT governance</li> <li>• Provide input to risk-based audit from engagement results</li> <li>• Demonstrate sound working knowledge of a generally accepted quality framework for the organization</li> </ul>
General Awareness	<ul style="list-style-type: none"> <li>• Conduct risk-based audits with coaching from audit supervisors</li> <li>• Articulate the benefits of risk-based audits</li> </ul>
Limited Awareness	<ul style="list-style-type: none"> <li>• Understand the concept of risk-based audit plans and can perform audit engagement test steps with some supervision</li> </ul>

## 2) Competency: Internal Audit Management

### c) Manage Internal Audit Resources

RATING	BEHAVIORAL EXAMPLES
Expert	<ul style="list-style-type: none"> <li>• Develop and implement a workforce strategy for the internal audit activity</li> <li>• Develop and maintain a succession plan and discuss with management and board</li> <li>• Ensure the right people with the appropriate skills are assigned to projects</li> <li>• Effectively deploy internal audit resources to meet the audit plan</li> <li>• Ability to adapt the audit plan as the risk profile or staffing models change</li> <li>• Ability to adapt allocation of resources when audit plan changes</li> <li>• Ensure department skills mix meets the needs of the strategic objectives</li> <li>• Ensure clear performance standards are established for each level of staff</li> <li>• Assess required competencies and ensure the right skills are available</li> <li>• Exemplify and monitor due professional care of the internal audit team</li> </ul>
Skilled	<ul style="list-style-type: none"> <li>• Demonstrate understanding of the risk profile of the organization</li> <li>• Effectively develop IA staff and ensure recognition and reward for those who exceed expectations</li> <li>• Effectively and efficiently manage a portfolio of projects</li> <li>• Monitor department morale to foster retention</li> <li>• Evaluate current skills mix and determine department needs</li> <li>• Conduct recruiting activities to fill gaps</li> <li>• Coach others on Applied Knowledge behaviors</li> </ul>

RATING	BEHAVIORAL EXAMPLES
Applied Knowledge	<ul style="list-style-type: none"> <li>• Demonstrate efficiency and effectiveness of managing their own time</li> <li>• Manage the team conducting audit engagements to ensure that objectives are met consistent with budgets</li> <li>• Manage multiple and/or complex projects effectively and efficiently</li> <li>• Recognize the skills of others in order to delegate tasks in a constructive and supportive fashion</li> </ul>
General Awareness	<ul style="list-style-type: none"> <li>• Consistently meet deadlines and objectives</li> <li>• Proactively manage accountabilities and identify possible solutions to barriers</li> </ul>
Limited Awareness	<ul style="list-style-type: none"> <li>• Manage time efficiently and effectively to meet deadlines</li> <li>• Bring to supervisor’s attention when deadlines are missed</li> <li>• Seek clarification as necessary</li> </ul>

## 2) Competency: Internal Audit Management

### d) Foster the Professional Growth of Others

RATING	BEHAVIORAL EXAMPLES
Expert	<ul style="list-style-type: none"> <li>• Offer constructive and direct career advice</li> <li>• Provide motivation by promoting the growth and development of others</li> <li>• Assign challenging work considering individual career goals and the needs of the business</li> </ul>
Skilled	<ul style="list-style-type: none"> <li>• Act as a role model by exemplifying high performance for team members</li> <li>• Coach audit team members to develop their own goals and objectives that support achievement of team goals</li> <li>• Counsel others on their strengths and provide opportunities for staff to work on development needs</li> <li>• Motivate others by fostering open dialogue and encouraging input</li> <li>• Conduct performance discussions in a manner that fosters trust and elevates performance</li> </ul>
Applied Knowledge	<ul style="list-style-type: none"> <li>• Coach others to enhance their competence and professional development</li> <li>• Provide input to help others prepare for career discussions and performance reviews</li> <li>• Provide others with candid and constructive feedback</li> <li>• Engage others in work assignments to suit their strengths</li> </ul>
General Awareness	<ul style="list-style-type: none"> <li>• Participate in career development discussions</li> <li>• Approach work in a manner that motivates others</li> </ul>
Limited Awareness	<ul style="list-style-type: none"> <li>• Understand the importance of developing the skills of others</li> </ul>

### 3) Competency: International Professional Practices Framework

#### a) Exemplifies Quality and Continuous Improvement of the Internal Audit Activity

RATING	BEHAVIORAL EXAMPLES
Expert	<ul style="list-style-type: none"> <li>• Lead audit activities in conformance with department policies and IPPF</li> <li>• Align internal audit department policies with the IPPF</li> <li>• Develop and maintain a quality assurance and improvement program including both internal and external assessments</li> <li>• Effectively communicate results of quality assurance and improvement program to senior management and the board</li> <li>• Implement continuous improvement opportunities to enhance internal audit processes</li> </ul>
Skilled	<ul style="list-style-type: none"> <li>• Support assessment of department conformance with the IPPF through the internal assessment of the quality assurance and improvement program</li> <li>• Develop metrics for monitoring continuous improvement of the department</li> <li>• Identify continuous improvement opportunities to enhance internal audit processes</li> <li>• Review work performed by audit team to ensure documentation in accordance with department policies and IPPF</li> <li>• Consistently perform audit work in accordance with department policy and IPPF</li> <li>• Coach internal audit staff in conducting audit engagements according to department policies and IPPF</li> </ul>
Applied Knowledge	<ul style="list-style-type: none"> <li>• Perform audit engagements according to department policies and IPPF with limited supervision</li> <li>• Assist audit management with the internal assessment component of the quality assessment and improvement program as directed</li> </ul>

RATING	BEHAVIORAL EXAMPLES
General Awareness	<ul style="list-style-type: none"><li>• Conduct self in accordance with department policies and IPPF</li><li>• Perform audit work in accordance with department policies and the IPPF with supervision</li></ul>
Limited Awareness	<ul style="list-style-type: none"><li>• Awareness of where to find the internal audit department policies and the IPPF</li><li>• Recognize importance and existence of the internal audit department policies and the IPPF</li><li>• Conform with organizational policies and the IPPF</li></ul>

## 4) Competency: Governance, Risk, and Control

### a) Apply the Governance, Risk, and Control Frameworks in Audit Activities

RATING	BEHAVIORAL EXAMPLES
Expert	<ul style="list-style-type: none"> <li>• Consult with senior management and board about:                             <ul style="list-style-type: none"> <li>– Relevant practices in governance, risk, and control</li> <li>– Risk profile of the organization</li> </ul> </li> <li>• Ensure the application of the organization's governance, risk, and control frameworks in audit activities</li> <li>• Ensure the internal audit methodology aligns to the organization's governance, risk, and control frameworks</li> <li>• Educates senior management and board on successful practices in governance, risk, and control</li> <li>• Evaluate the organization's frameworks for governance, risk, and control</li> <li>• Consult on the development of a risk-oriented culture within the organization</li> <li>• Maintain comprehensive insight into the organization's current and emerging risk profile</li> </ul>
Skilled	<ul style="list-style-type: none"> <li>• Consult with management about:                             <ul style="list-style-type: none"> <li>– Relevant practices in governance, risk, and control</li> <li>– Risk profile of the organization</li> </ul> </li> <li>• Assess the application of the organization's governance, risk, and control frameworks in audit activities</li> <li>• Align the internal audit methodology to the organization's governance, risk, and control frameworks</li> </ul>
Applied Knowledge	<ul style="list-style-type: none"> <li>• Apply the concepts of the organization's governance, risk, and control frameworks in audit engagements</li> <li>• Engage with audit stakeholders regarding the application of the organization's governance, risk, and control frameworks in audit engagements</li> </ul>

RATING	BEHAVIORAL EXAMPLES
General Awareness	<ul style="list-style-type: none"><li>• Understand the impact of the organization’s governance, risk, and control frameworks in audit engagements</li></ul>
Limited Awareness	<ul style="list-style-type: none"><li>• Understand the concepts of the organization’s governance, risk, and control frameworks</li></ul>

## 4) Competency: Governance, Risk, and Control

### b) Support a Culture of Fraud Risk Awareness at all Levels of the Organization

RATING	BEHAVIORAL EXAMPLES
Expert	<ul style="list-style-type: none"> <li>• Consult with senior management and board about:                             <ul style="list-style-type: none"> <li>– Relevant practices in fraud mitigation</li> <li>– Fraud risk profile of the organization</li> </ul> </li> <li>• Ensure the application of the organization’s fraud risk plans</li> <li>• Ensure the internal audit methodology aligns to incorporate fraud risk</li> </ul>
Skilled	<ul style="list-style-type: none"> <li>• Coach others on how to engage with stakeholders to build fraud awareness</li> <li>• Consult with management to mitigate fraud</li> <li>• Align the internal audit methodology to incorporate fraud risk</li> </ul>
Applied Knowledge	<ul style="list-style-type: none"> <li>• Engage with stakeholders to build fraud awareness</li> </ul>
General Awareness	<ul style="list-style-type: none"> <li>• Recognize indicators of fraud</li> <li>• Communicate the potential for fraud to other audit team members</li> </ul>
Limited Awareness	<ul style="list-style-type: none"> <li>• Understand the importance of identifying fraud</li> </ul>

## 5) Competency: Business Acumen

### a) Understand the Organization’s Business Risks and Related Internal Control Activities

RATING	BEHAVIORAL EXAMPLES
Expert	<ul style="list-style-type: none"> <li>• Develop and maintain processes, tools, or templates to consistently capture and analyze relevant data on the organization’s business risks and related internal control activities</li> </ul>
Skilled	<ul style="list-style-type: none"> <li>• Serve as a key resource for organizational intelligence:                             <ul style="list-style-type: none"> <li>– IT</li> <li>– Fraud</li> <li>– Strategy</li> <li>– Operational</li> <li>– Reporting</li> <li>– Compliance</li> <li>– Culture</li> </ul> </li> <li>• Ensure understanding of the business risks and related internal control activities is considered in audit projects</li> <li>• Coach others on Applied Knowledge behaviors</li> </ul>
Applied Knowledge	<ul style="list-style-type: none"> <li>• Demonstrate an understanding of:                             <ul style="list-style-type: none"> <li>– Business objectives of the area being audited</li> <li>– Risks associated with business objectives</li> <li>– How internal controls contribute to achievement of organizational objectives</li> </ul> </li> </ul>
General Awareness	<ul style="list-style-type: none"> <li>• Understand the importance of assessing the relevance of business risks when conducting audit engagements, but sometimes need support in assessing risks</li> <li>• Raise to internal audit management possible risks previously not identified</li> </ul>
Limited Awareness	<ul style="list-style-type: none"> <li>• Require guidance from others to assess relevance of business risk to the organization and audit engagements</li> </ul>

## 5) Competency: Business Acumen

### b) Understand the Strategic Risks to the Organization's Control Environment and Governance Processes

RATING	BEHAVIORAL EXAMPLES
Expert	<ul style="list-style-type: none"> <li>• Develop and maintain processes, tools, or templates to consistently capture and analyze relevant data on the organization's control environment and governance processes</li> <li>• Influence and advise management and the board about organizational strategy</li> <li>• Consider the cultural aspect of the organization</li> </ul>
Skilled	<ul style="list-style-type: none"> <li>• Embed understanding of organizational strategy in audits related to:                             <ul style="list-style-type: none"> <li>– IT</li> <li>– Operations</li> <li>– Reporting</li> <li>– Compliance</li> <li>– Governance</li> <li>– Risk Management</li> </ul> </li> <li>• Ensure understanding of the strategic risks to the organization's governance processes is considered in audit projects</li> <li>• Coach others on Applied Knowledge behaviors</li> </ul>
Applied Knowledge	<ul style="list-style-type: none"> <li>• Assess alignment of the strategy of areas under audit to the organizational strategy</li> <li>• Considers the mission, strategic objectives, and business nature of the organization</li> </ul>
General Awareness	<ul style="list-style-type: none"> <li>• Articulate how the organizational strategy is incorporated into the audit approach (generally)</li> </ul>
Limited Awareness	<ul style="list-style-type: none"> <li>• Have an awareness of the organizational strategic direction</li> </ul>

## 5) Competency: Business Acumen

### c) Understand the Risks of Macro and Micro Economic Factors on the Organization's Industry

RATING	BEHAVIORAL EXAMPLES
Expert	<ul style="list-style-type: none"> <li>• Develop the framework that incorporates a collective understanding of the industry on the audit plan</li> <li>• Act in an advisory capacity to management and the board</li> </ul>
Skilled	<ul style="list-style-type: none"> <li>• Serve as a key resource for industry intelligence by the audit team</li> <li>• Ensure industry understanding of macroeconomic and microeconomic factors is considered in audit projects</li> <li>• Coach others on Applied Knowledge behaviors</li> </ul>
Applied Knowledge	<ul style="list-style-type: none"> <li>• Maintain a current understanding of:                             <ul style="list-style-type: none"> <li>– The latest global developments and regulatory and legal framework within which the organization operates</li> <li>– Basic macroeconomic and microeconomic factors</li> <li>– Industry specific knowledge</li> </ul> </li> <li>• Independently assess the relevance of this understanding to:                             <ul style="list-style-type: none"> <li>– Audit engagements</li> <li>– The organization</li> </ul> </li> </ul>
General Awareness	<ul style="list-style-type: none"> <li>• Understand that risk can be affected by global economic factors, but occasionally need assistance from others in determining relevance to the audit engagement and to the organization</li> </ul>
Limited Awareness	<ul style="list-style-type: none"> <li>• Understand the global economic factors that impact risk in the organization</li> </ul>

## 6) Competency: Communication

### a) Use Effective Verbal Communication Skills

RATING	BEHAVIORAL EXAMPLES
Expert	<ul style="list-style-type: none"> <li>• Effectively tailor verbal communication style to fit the audience</li> <li>• Use listening and questioning skills to influence challenging situations</li> </ul>
Skilled	<ul style="list-style-type: none"> <li>• Coach others on how to interpret nonverbal communication such as body language and tailor messaging/style</li> <li>• Use listening and questioning skills to influence normal situations</li> </ul>
Applied Knowledge	<ul style="list-style-type: none"> <li>• Build a communication plan in advance of anticipated interaction</li> <li>• Listen actively and ask questions as required to validate own understanding</li> <li>• Foster open communication with others</li> <li>• Demonstrate competence and confidence</li> <li>• Deliver relevant information in a timely and effective manner</li> <li>• Conduct the interaction independently</li> </ul>
General Awareness	<ul style="list-style-type: none"> <li>• Understand the types of communication and when to use each                             <ul style="list-style-type: none"> <li>– Written vs. verbal</li> </ul> </li> <li>• Speak clearly and concisely in interviews</li> <li>• Select appropriate communication style</li> <li>• With minimal coaching, prepare for and lead the interaction</li> </ul>
Limited Awareness	<ul style="list-style-type: none"> <li>• Understand the importance of effective communication</li> <li>• With coaching, prepare for the interaction</li> </ul>

## 6) Competency: Communication

### b) Use Effective Written Communication Skills

RATING	BEHAVIORAL EXAMPLES
Expert	<ul style="list-style-type: none"> <li>• Ensure that written communications meet the needs of the intended audience</li> </ul>
Skilled	<ul style="list-style-type: none"> <li>• Consistently draft written communications requiring little or no editing</li> <li>• Effectively edit written communications of others</li> <li>• Coach others on how to tailor written communications to different audiences</li> <li>• Communicate complex ideas clearly and concisely</li> </ul>
Applied Knowledge	<ul style="list-style-type: none"> <li>• Organize ideas logically to achieve the objectives of the written communication</li> <li>• Identify the level, timing, and type of communications for the intended audience</li> <li>• Draft initial written communications</li> </ul>
General Awareness	<ul style="list-style-type: none"> <li>• Clearly and concisely document results of audit procedures</li> <li>• Understand the types of communication and when to use each                             <ul style="list-style-type: none"> <li>– Written vs. verbal</li> </ul> </li> <li>• Understand the etiquette surrounding selected type of written communication                             <ul style="list-style-type: none"> <li>– Email</li> <li>– Instant message</li> <li>– Work papers</li> </ul> </li> </ul>
Limited Awareness	<ul style="list-style-type: none"> <li>• Understand the importance of effective communication</li> <li>• With coaching, prepare working papers and other written communication</li> </ul>

## 7) Competency: Persuasion and Collaboration

### a) Collaborate With Others to Remove Organizational Barriers

RATING	BEHAVIORAL EXAMPLES
Expert	<ul style="list-style-type: none"> <li>• Create new and innovative approaches to resolving conflict</li> <li>• Serve as a key resource on understanding organizational politics</li> </ul>
Skilled	<ul style="list-style-type: none"> <li>• Coach others on Applied Knowledge behaviors</li> </ul>
Applied Knowledge	<ul style="list-style-type: none"> <li>• Encourage others to work collaboratively                             <ul style="list-style-type: none"> <li>– Participate fully as a team player</li> </ul> </li> <li>• Achieve desired results by nurturing and building effective partnerships with:                             <ul style="list-style-type: none"> <li>– Audit engagement clients</li> <li>– Key internal and external stakeholder individuals and groups</li> </ul> </li> <li>• Put people at ease and build open, constructive relationships with all parties                             <ul style="list-style-type: none"> <li>– Anticipate and make allowances for the impact of own interpersonal style on others when communicating and building relationships</li> <li>– Recognize own limitations and seek advice and support where required</li> </ul> </li> <li>• Manage conflict by negotiating and resolving disagreements                             <ul style="list-style-type: none"> <li>– Identify and manage the needs and expectations of the stakeholders</li> <li>– Consider organizational politics</li> </ul> </li> </ul>
General Awareness	<ul style="list-style-type: none"> <li>• Can perform Applied Knowledge behaviors with support from others</li> </ul>
Limited Awareness	<ul style="list-style-type: none"> <li>• Understand the importance of removing organizational barriers, and try to overcome them when presenting in audit engagements</li> </ul>

## 7) Competency: Persuasion and Collaboration

### b) Utilize Techniques to Persuade and Reach Consensus

RATING	BEHAVIORAL EXAMPLES
Expert	<ul style="list-style-type: none"> <li>• Serve as an expert in building consensus</li> <li>• Create new techniques and approaches that others use to build consensus and agreement</li> </ul>
Skilled	<ul style="list-style-type: none"> <li>• Coach others on Applied Knowledge behaviors</li> </ul>
Applied Knowledge	<ul style="list-style-type: none"> <li>• Balance diplomacy with assertiveness</li> <li>• Secure the trust of others through positive use of communication</li> <li>• Demonstrate respect for others</li> <li>• Customize communications to achieve desired effect</li> </ul>
General Awareness	<ul style="list-style-type: none"> <li>• Can perform Applied Knowledge behaviors with the support of others</li> </ul>
Limited Awareness	<ul style="list-style-type: none"> <li>• Understand that building consensus can be important and may take notes. However, is unable to lead and coordinate.</li> </ul>

## 7) Competency: Persuasion and Collaboration

### c) Demonstrate Effective Leadership to Achieve Desired Results

RATING	BEHAVIORAL EXAMPLES
Expert	<ul style="list-style-type: none"> <li>• Serve as an expert on effective leadership skills</li> </ul>
Skilled	<ul style="list-style-type: none"> <li>• Coach others on Applied Knowledge behaviors</li> </ul>
Applied Knowledge	<ul style="list-style-type: none"> <li>• Show resilience in difficult situations to push through resistance and then work with people in a constructive manner</li> <li>• Lead by example with regard to respect, helpfulness, and cooperation</li> <li>• Lead through influence, personal conviction, and sensitivity rather than position</li> <li>• Demonstrate credibility in order to make a positive impact on others, and secure respect and cooperation</li> <li>• Respect confidentiality and secure the trust of other parties</li> <li>• Value and promote diverse viewpoints and cultural sensitivity</li> </ul>
General Awareness	<ul style="list-style-type: none"> <li>• Can perform Applied Knowledge behaviors with the support of others</li> </ul>
Limited Awareness	<ul style="list-style-type: none"> <li>• Use authority as an auditor to ensure the job gets done right and on time</li> <li>• Consider other opinions when possible, but not proficient in determining how input would affect the audit engagement</li> </ul>

## 8) Competency: Critical Thinking

### a) Select and Use Tools and Techniques to Obtain Relevant Data/Information

RATING	BEHAVIORAL EXAMPLES
Expert	<ul style="list-style-type: none"> <li>• Create an innovative approach for using the available data-gathering and analytical tools to create audit efficiency</li> </ul>
Skilled	<ul style="list-style-type: none"> <li>• Use a structured approach to identify goals to achieve, what tools are available, and how to use them and coach others to do the same</li> <li>• Coach others on Applied Knowledge behaviors</li> </ul>
Applied Knowledge	<ul style="list-style-type: none"> <li>• Select from among various techniques (data collection, data mining, data analysis, and statistical techniques) to efficiently obtain the relevant data/information                             <ul style="list-style-type: none"> <li>– Manual</li> <li>– Automated/Technology-based</li> </ul> </li> <li>• Can independently use the various data-gathering tools</li> </ul>
General Awareness	<ul style="list-style-type: none"> <li>• Can use various techniques for data gathering with guidance in using some of the tools effectively</li> </ul>
Limited Awareness	<ul style="list-style-type: none"> <li>• Assist in the collection of data gathering</li> </ul>

## 8) Competency: Critical Thinking

### b) Select and Use Research, Business Intelligence, and Problem Solving Techniques to Analyze and Solve Complex Situations

RATING	BEHAVIORAL EXAMPLES
Expert	<ul style="list-style-type: none"> <li>• Develop new and innovative approaches in analyzing data to draw meaningful conclusions</li> </ul>
Skilled	<ul style="list-style-type: none"> <li>• Use a structured problem solving methodology                             <ul style="list-style-type: none"> <li>– Root cause analysis</li> </ul> </li> <li>• Coach others on Applied Knowledge behaviors</li> <li>• Collaborate with others in the organization to verify the analysis and potential solutions</li> </ul>
Applied Knowledge	<ul style="list-style-type: none"> <li>• Gather and use benchmark research to support decisions and key messages</li> <li>• Verify that information selected is relevant, accurate, and sufficient</li> </ul>
General Awareness	<ul style="list-style-type: none"> <li>• Transform raw data into useful information to better understand the problem</li> <li>• Use experience as a guide when solving problems</li> </ul>
Limited Awareness	<ul style="list-style-type: none"> <li>• Understand the importance of using accurate information in decision making</li> <li>• Take direction from others in collecting data</li> </ul>

## 8) Competency: Critical Thinking

### c) Assist Management in Identifying Practical Solutions to Address Issues

RATING	BEHAVIORAL EXAMPLES
Expert	<ul style="list-style-type: none"> <li>• Develop innovative solutions that are applicable, effective, achievable, and implementable to mitigate risks and with the intent of helping the organization meet its objectives</li> <li>• Create and share solutions which can be applied as leading practices</li> </ul>
Skilled	<ul style="list-style-type: none"> <li>• Provide a clear recommended course of action to Executive Management that solves an identified problem</li> <li>• Coach others on Applied Knowledge behaviors</li> </ul>
Applied Knowledge	<ul style="list-style-type: none"> <li>• Apply problem solving techniques to solve routine issues</li> <li>• Articulate to Audit Management what the actual issue is</li> <li>• Collaborate with Audit Management to identify a proposed solution that solves the problem</li> </ul>
General Awareness	<ul style="list-style-type: none"> <li>• Can perform Applied Knowledge behaviors with guidance</li> <li>• Contribute ideas to develop solutions</li> </ul>
Limited Awareness	<ul style="list-style-type: none"> <li>• Understand the importance of assisting management in solving problems</li> </ul>

## 9) Competency: Internal Audit Delivery

### a) Perform Effective Planning to Ensure a Quality Audit Engagement

RATING	BEHAVIORAL EXAMPLES
Expert	<ul style="list-style-type: none"> <li>• Ensure resources with the appropriate skills are available for each audit engagement</li> <li>• Provide insights to the engagement planning</li> <li>• Perform the final quality check prior to the engagement initiation</li> </ul>
Skilled	<ul style="list-style-type: none"> <li>• Ensure engagement objectives and risk profile are aligned with internal audit risk-based plan</li> <li>• Ensure the scope of work will meet the audit engagement objectives</li> <li>• Incorporate management feedback on the risk profile</li> <li>• Able to adapt the risk profile for changes or new information</li> <li>• Able to finalize the risk profile, approve audit work programs, and project timeline</li> <li>• Identify resources needed and address limitations for the audit engagement</li> <li>• Coach Applied Knowledge behaviors</li> </ul>
Applied Knowledge	<ul style="list-style-type: none"> <li>• Conduct engagement level risk assessment</li> <li>• Develop initial audit program to meet the audit engagement objectives</li> <li>• Develop the initial risk profile for each audit engagement collaboratively with management</li> <li>• Develop project timeline to ensure alignment with internal audit annual plan</li> </ul>
General Awareness	<ul style="list-style-type: none"> <li>• Assist in the development of the audit engagement plan, such as identifying and assessing risk</li> <li>• Planning the nature, timing, and extent of engagement procedures</li> </ul>
Limited Awareness	<ul style="list-style-type: none"> <li>• Understand the importance of planning</li> <li>• Review engagement planning prior to beginning work</li> </ul>

## 9) Competency: Internal Audit Delivery

### b) Perform Effective Fieldwork to Ensure a Quality Audit Engagement

RATING	BEHAVIORAL EXAMPLES
Expert	<ul style="list-style-type: none"> <li>• Communicate broader business objectives and desired outcomes to guide the work of others</li> <li>• Create an environment with consistent focus on audit objectives and quality</li> <li>• Ensure work is conducted in a timely way</li> </ul>
Skilled	<ul style="list-style-type: none"> <li>• Review audit work performed to ensure audit objectives are met</li> <li>• Coach internal audit staff throughout the audit engagement to ensure the audit objectives are met</li> </ul>
Applied Knowledge	<ul style="list-style-type: none"> <li>• Able to complete all areas of the audit program assigned</li> <li>• Review work papers for less complex areas</li> <li>• Analyze documentation to ensure it does not contain unnecessary information</li> <li>• Assess audit evidence to determine if it meets audit objectives and accurately reflects testing performed</li> <li>• Monitor work performed to limit scope creep</li> </ul>
General Awareness	<ul style="list-style-type: none"> <li>• Able to complete audit program with limited supervision</li> <li>• Assemble complete and accurate documentation of fieldwork performed</li> </ul>
Limited Awareness	<ul style="list-style-type: none"> <li>• Follow internal methodology and documentation requirements with supervision</li> <li>• Determine the appropriateness and sufficiency of audit evidence with supervision</li> </ul>

## 9) Competency: Internal Audit Delivery

### c) Effectively Document and Organize Audit Evidence to Support the Audit Engagement Results

RATING	BEHAVIORAL EXAMPLES
Expert	<ul style="list-style-type: none"> <li>• Assume ultimate responsibility for completeness and accuracy of evidence of audit results</li> <li>• Ensure engagement is equipped to comply with department guidelines</li> <li>• Exemplify and monitor due professional care when managing audit assignments</li> </ul>
Skilled	<ul style="list-style-type: none"> <li>• Review documentation for compliance with department requirements and ensure any deficiencies are corrected</li> <li>• Coach others on how to document and maintain audit evidence</li> </ul>
Applied Knowledge	<ul style="list-style-type: none"> <li>• Synthesize key information from a variety of sources to support audit engagement results</li> <li>• Ensure all audit conclusions are fully supported in the work papers</li> <li>• Use a structured process for organizing audit evidence</li> <li>• Ensure all work is fully documented, backed up, and archived to comply with department requirements</li> </ul>
General Awareness	<ul style="list-style-type: none"> <li>• Create work papers that meet the audit evidence requirements with limited supervision</li> </ul>
Limited Awareness	<ul style="list-style-type: none"> <li>• Understand the importance of documenting audit evidence</li> <li>• Create work papers that meet the audit evidence requirements under direct supervision</li> <li>• Understand due professional care when conducting audit assignments</li> </ul>

## 9) Competency: Internal Audit Delivery

### d) Identify the Root Causes of Issues in the Audit Engagement

RATING	BEHAVIORAL EXAMPLES
Expert	<ul style="list-style-type: none"> <li>• Trusted advisor to and collaborating with management to solve issues identified in the internal audit engagement</li> <li>• Coach staff in selecting applicable methods/tools to perform root cause analysis</li> </ul>
Skilled	<ul style="list-style-type: none"> <li>• Analyze root cause analysis performed by audit engagement team for accuracy</li> <li>• Collaborate with senior management on the more complex audit issues to develop possible recommendations</li> <li>• Coach audit staff in development and enhancement of root cause analysis skills</li> </ul>
Applied Knowledge	<ul style="list-style-type: none"> <li>• Critically evaluate the evidence to identify root causes</li> <li>• Able to effectively use root cause analysis techniques</li> <li>• Collaborate with client to determine possible solutions to mitigate or eliminate issues</li> <li>• Guides others in the root cause analysis process</li> </ul>
General Awareness	<ul style="list-style-type: none"> <li>• Understand root cause analysis techniques</li> <li>• With guidance, select and apply root cause analysis techniques</li> <li>• Effectively evaluate the evidence to identify root causes with limited supervision</li> </ul>
Limited Awareness	<ul style="list-style-type: none"> <li>• Recognize potential issues and request guidance in determining the root cause</li> </ul>

## 9) Competency: Internal Audit Delivery

### e) Organize, Adapt, and Effectively Express Audit Findings

RATING	BEHAVIORAL EXAMPLES
Expert	<ul style="list-style-type: none"> <li>• Assume ultimate responsibility for completeness and accuracy of audit results identified as reportable conditions</li> <li>• Collaborate with stakeholders to ensure they accurately understand the issues and adequately address the findings</li> </ul>
Skilled	<ul style="list-style-type: none"> <li>• Review work performed by audit staff to ensure development of audit findings comply with The IIA's IPPF and internal audit department criteria</li> <li>• Present audit results to stakeholders in a professional and organized manner</li> <li>• Coach others on Applied Knowledge behaviors</li> </ul>
Applied Knowledge	<ul style="list-style-type: none"> <li>• Ensure that all audit findings are developed accurately and objectively and reflect the audit work performed</li> <li>• Discuss audit findings and their impacts professionally and confidently with various levels of the organization as directed by audit management</li> </ul>
General Awareness	<ul style="list-style-type: none"> <li>• Able to recognize issues that need to be expressed as audit findings</li> <li>• Draft issues using established criteria (such as IPPF)</li> <li>• Review drafts of audit findings developed by junior staff and coach as needed</li> </ul>
Limited Awareness	<ul style="list-style-type: none"> <li>• Understand the importance of developing an accurately and clearly written audit finding</li> <li>• Able to draft an audit finding using established criteria (such as IPPF)</li> </ul>

## 9) Competency: Internal Audit Delivery

### f) Establish a Follow-Up Process to Monitor Completion of Management Actions

RATING	BEHAVIORAL EXAMPLES
Expert	<ul style="list-style-type: none"> <li>• Develop the process, tools, and techniques for following up with management</li> </ul>
Skilled	<ul style="list-style-type: none"> <li>• Develop in others the skills required for effective follow-up</li> <li>• Work with management to establish mitigating controls in the event a recommendation cannot be fully implemented</li> </ul>
Applied Knowledge	<ul style="list-style-type: none"> <li>• Follow up with management to ensure that:                             <ul style="list-style-type: none"> <li>– Management actions have been effectively implemented</li> <li>– Senior management has accepted the risk of not taking action</li> </ul> </li> </ul>
General Awareness	<ul style="list-style-type: none"> <li>• Require assistance in communicating to management the risk of not taking action</li> <li>• Can collect action-plan implementation data from management, but need guidance to determine whether actions taken adequately mitigate the issues identified</li> </ul>
Limited Awareness	<ul style="list-style-type: none"> <li>• Follow-up on management actions as directed by supervisor</li> </ul>

## 10) Competency: Improvement and Innovation

### a) Support an Environment That Embraces Change Across the Organization

RATING	BEHAVIORAL EXAMPLES
Expert	<ul style="list-style-type: none"> <li>• Influence management to recognize the need for change and associated risks</li> <li>• Collaborate with executive management to identify possible solutions</li> </ul>
Skilled	<ul style="list-style-type: none"> <li>• Coach internal audit staff and business management on how to create an environment that embraces change</li> <li>• Brainstorm within internal audit team to identify possible solutions</li> <li>• Assess the impact of organizational change on the audit plan</li> </ul>
Applied Knowledge	<ul style="list-style-type: none"> <li>• Collaborate with business management on possible opportunities for change</li> <li>• Assess the impact of organizational change on the audit engagement</li> </ul>
General Awareness	<ul style="list-style-type: none"> <li>• Identify possible opportunities for change within the organizational processes</li> </ul>
Limited Awareness	<ul style="list-style-type: none"> <li>• Recognize the need for change within organizational processes</li> </ul>

## 10) Competency: Improvement and Innovation

### b) Create and Support an Environment That Embraces Change Within the Internal Audit Activity

RATING	BEHAVIORAL EXAMPLES
Expert	<ul style="list-style-type: none"> <li>• Develop an environment that embraces change and rewards continuous improvement within the internal audit activity</li> <li>• Consider new and innovative approaches to meet the internal audit activity charter and the needs of the internal audit stakeholders</li> </ul>
Skilled	<ul style="list-style-type: none"> <li>• Develop innovative approaches to enhance the internal audit activity</li> <li>• Coach others on how to embrace change within the internal audit activity</li> </ul>
Applied Knowledge	<ul style="list-style-type: none"> <li>• Solicit feedback on feasibility of new ideas</li> <li>• Initiate and implement positive changes in area of work</li> <li>• Identify the risks associated with a proposed change and ready the internal audit activity to manage the risk</li> <li>• Lead components of change within the internal audit activity</li> </ul>
General Awareness	<ul style="list-style-type: none"> <li>• Embrace and help identify changes within the internal audit engagement with coaching</li> <li>• Contribute new ideas to improve the internal audit activity</li> </ul>
Limited Awareness	<ul style="list-style-type: none"> <li>• Recognize that all areas have opportunity for change including internal audit</li> <li>• Adapt to changes within the internal audit activity</li> </ul>

## 10) Competency: Improvement and Innovation

### c) Pursue Personal and Professional Development Goals

RATING	BEHAVIORAL EXAMPLES
Expert	<ul style="list-style-type: none"> <li>• Exchange experiences with peers to continue to enhance personal and professional development</li> <li>• Help others create their individual development plans, monitor, and make recommendations</li> </ul>
Skilled	<ul style="list-style-type: none"> <li>• Leverage strengths and compensate for development needs by involving others</li> <li>• Able to identify and assess and control emotion</li> </ul>
Applied Knowledge	<ul style="list-style-type: none"> <li>• Recognize own strengths and development needs and modify behavior in response to feedback</li> <li>• Seek new and challenging assignments to ensure continuous self-development</li> <li>• Seek coaching on strengths and weaknesses</li> <li>• Build upon and learn from experiences by applying new knowledge to subsequent tasks</li> <li>• Take a holistic view of development needs and create an individual development program</li> <li>• Use all experiences as opportunities to improve networking with others in the profession</li> </ul>
General Awareness	<ul style="list-style-type: none"> <li>• Proactively seek and participate in learning development opportunities</li> <li>• Understand the requirements of current role</li> <li>• Seek coaching to meet job requirements</li> <li>• Receptive to constructive feedback</li> </ul>
Limited Awareness	<ul style="list-style-type: none"> <li>• Have an innate sense of curiosity</li> <li>• Desire to learn and improve</li> <li>• Awareness of the organization's core values</li> <li>• Reflect the basic core competencies such as knowledge and critical thinking</li> </ul>

The most important role of the Framework is to communicate the key areas of competence specific to internal audit so as to inform professional development by teams and individuals.

The Framework is intended to form a foundation that can be adapted and applied by practitioners, line managers, HR professionals, trainers, and others. Given the diversity of professional practice globally, there are practical difficulties in devising a framework that could be regarded as both fully comprehensive and universally applicable.

This Framework is a living document that will continue to evolve as the profession evolves.

The IIA Career Map is the first tool that applies the Framework and allows practitioners to assess competencies and build a development plan. Internal audit leaders can expect a team assessment tool that will align the entire team's proficiencies in the Career Map tool for team benchmarking, identifying opportunities, and developing an action plan called IIA Career Map: Team Builder in 2015. To learn more about these tools, please visit [www.theiia.org/careermap](http://www.theiia.org/careermap).

With a variety of options including On-site Training, eLearning opportunities, and a full schedule of course Seminars and Conferences in multiple cities, The IIA offers convenient and world-class training solutions to fit all your organization's needs.

Visit [www.theiia.org/training](http://www.theiia.org/training) for more information.

9/141738



The Institute of Internal Auditors  
247 Maitland Avenue  
Altamonte Springs, Florida 32701 USA

T +1-407-937-1111  
F +1-407-937-1101  
W [www.theiia.org](http://www.theiia.org)