Contents

SECTION 1 INTRODUCTION 1

SECTION 2 STRATEGIC FOCUS 3

2.1 CORPORATE GOVERNANCE AND LEGISLATIVE REQUIREMENTS 3

2.2 ASSURANCE 3

2.3 ADDING VALUE 4

2.4 A COMPETENT SERVICE 5

2.5 TRAINING FOCUS 6

SECTION 3 COMPETENCIES 7

3.1 INTRODUCTION 7

3.2 POSTS/LEVELS 8

3.3 KEY SKILLS 8

SECTION 4 LINKING TRAINING TO STAFF APPRAISAL AND DEVELOPMENT 11

4.1 INTRODUCTION 11

4.2 PERFORMANCE AND PAY 11

4.3 PERSONAL DEVELOPMENT PLAN 12

4.4 POST-AUDIT ASSESSMENT, PERFORMANCE REVIEWS AND FOLLOW-UP 12

ANNEX 14

SECTION 5 NATURE AND SOURCE OF TRAINING 17

5.1 SCOPE 17

5.2 TRAINING STRATEGY 17

5.3 ASSESSMENT OF NEEDS 18

5.4 SELECTION AND SOURCES 19

5.5 THE HEAD OF INTERNAL AUDIT'S ROLE 20

SECTION 6 CONCLUSION 23

APPENDIX 1 SKILLS MATRIX 25

BEHAVIOURAL SKILLS 25

TECHNICAL SKILLS 28

MANAGEMENT SKILLS 31

APPENDIX 2 COMPETENCIES MATRIX 33

TRAINEE AUDITOR/ADMINISTRATOR 34

AUDITOR/SENIOR AUDITOR 35

LEAD AUDITOR 36

AUDIT MANAGER 37

SENIOR AUDIT MANAGER 38

HEAD OF INTERNAL AUDIT 39

IT AUDITOR 40
LEAD IT AUDITOR 42
IT AUDIT MANAGER 45
PROCUREMENT AND CONTRACT AUDITOR 47
LEAD PROCUREMENT AND CONTRACT AUDITOR 48
PROCUREMENT AND CONTRACT AUDIT MANAGER 49

APPENDIX 3 COMBINED COMPETENCIES MATRIX PER ROLE/LEVEL OF AUDITOR 51
BEHAVIOURAL SKILLS 52
TECHNICAL SKILLS 54
MANAGEMENT SKILLS 56
TECHNICAL SKILLS (IT AUDIT) 57
TECHNICAL SKILLS (PROCUREMENT AND CONTRACT AUDIT) 63

FURTHER READING 65