

# GUID 1950

Guidance on the  
development  
of competency  
frameworks for auditors



INTOSAI

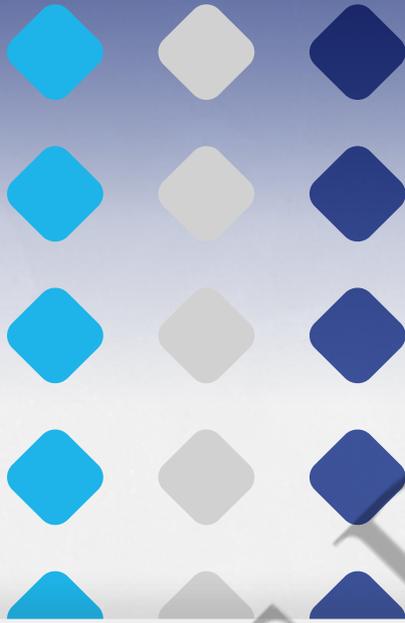
INTOSAI Guidances are issued  
by the International  
Organisation of Supreme Audit  
Institutions, INTOSAI, as part of  
the INTOSAI Framework of  
Professional Pronouncements.

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Pre-IFPP document - this document was developed  
before the creation of the INTOSAI Framework of  
Professional Pronouncements (IFPP) in 2016. It  
may therefore differ in formal purpose from more  
recent INTOSAI Auditing Guidelines.



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EXPOSURE DRAFT



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- 1) ISSAI 150 – Auditor Competence sets out four organisational requirements that underpin the responsibilities of a Supreme Audit Institution (SAI) regarding auditor competence.
- 2) Organisational requirement 1 of ISSAI 150 states that a SAI shall, determine and document relevant competencies required for all auditors. It introduces the concept of competency frameworks or profiles as a means to describe the ideal competencies required or expected of an individual auditor for a specific task, and for a specific position within an organisation.
- 3) GUID 1950 builds on this organisational requirement and guides SAIs on how to determine an appropriate set of competencies that satisfy the requirements of the ISSAIs or other auditing standards adopted by the SAI, as well as the SAI’s mandate and any unique considerations from the SAI’s organisational strategy.
- 4) Given the close relationship between the design of competency frameworks and the means of assessing these competencies, GUID 1950 to some degree also deals with organisational requirement 4 of ISSAI 150, which requires a SAI to develop and implement the means for assessment of competencies, partly to confirm the auditor’s successful development of competence, and to provide the SAI with reliable information around the success of the professional development interventions undertaken and the impact of these interventions on the work of the SAI.
- 5) GUID 1950 provides guidance in the context of elements of SAI professionalism (ISSAI 150 para 5).

- 6) The objective of GUID 1950 is to present a basic process to help a SAI to determine competencies that capture the uniqueness of public-sector auditing and fully describe the needs of a specific SAI, captured in a SAI-specific competency framework. This GUID support SAIs in implementing and applying the requirements of ISSAI 150.
- 7) To give effect to this objective, GUID 1950:
  - a. introduces a number of concepts to be considered in the development of a competency framework;
  - b. provides an example of a set competencies that reflect the uniqueness of public-sector auditing, described in line with the *INTOSAI Framework of Professional Pronouncements* (IFPP);
  - c. describes competency considerations that can be added to 6(b) to arrive at a complete SAI-specific competency framework; and
  - d. lists other matters to be considered in the practical implementation and/or utilisation of a competency framework in a SAI, including the means of assessment.

- 8) **Competence** is the measurable or observable knowledge, skills and personal attributes critical to successful job performance (ISSAI 150 para 12).
- 9) A **competency framework** is a conceptual model that details and defines the competencies expected of an individual auditor for a specific task, and for a specific position within an organisation (ISSAI 150 para 13).
- 10) **Core competencies** represent a minimum set of competencies that all auditors within a specific discipline possess. In INTOSAI terms, core competencies refer to the knowledge, skills and personal attributes that bind the community together as public-sector auditors. These are described based on the ISSAIs or other audit standards adopted by a SAI, as envisaged in ISSAI 100.
- 11) **Additional competencies** are those competencies that make each and every SAI unique. It is generally accepted throughout the INTOSAI community that, as much as SAIs share commonalities in the work that they do to make a difference to the lives of citizens, they have different mandates, enabling legislation, public finance management considerations, needs and methodologies and practices. It is up to each individual SAI to define these additional competencies and combine them with the core competencies into a unique SAI-specific competency framework.
- 12) A **pathway for professional development** is a formalised, structured development programme chosen by a SAI and aimed at developing and maintaining competent, professional auditors within the SAI. (ISSAI 150 para 14).
- 13) A **proficiency level** is a set of predetermined criteria that define what advancement for a particular competency looks like.

- 14) GUID 1950 provides supplementary guidance in relation to the organisational requirements of ISSAI 150 and does not contain any further requirements for the SAI.
- 15) GUID 1950 provides guidance on the development of an appropriate competency framework for SAIs using the ISSAIs or other auditing standards in the areas of financial auditing, performance auditing and compliance auditing, while also recognising the considerations relating to SAIs with jurisdictional responsibilities.

- 16) The guidance below (coupled with the example in the annexure) provides a detailed description on how a SAI competency framework can be developed. These guiding considerations can be scaled up or down depending on the SAI's capacity and needs, as envisaged in paragraph 19 of ISSAI 150.

### **A. BASIC METHODOLOGY FOR A SAI TO DETERMINE CORE COMPETENCIES THAT ARE UNIQUE TO THE ROLE OF A PUBLIC-SECTOR AUDITOR**

- 17) While many methodologies exist to define competencies in a competency framework or profile, a relatively easy way to deal with this is to think of each auditor as a T-shaped professional. The horizontal bar of the T describes the ability of a person to collaborate across disciplines and to use and apply knowledge in areas of expertise other than their own (broad-range generalist skills). The vertical bar represents the depth of related skills and expertise in a single field (deep subject matter expertise).

- 18) In the context of a competency framework or profile for public-sector auditing, the horizontal bar of the T represents cross-cutting competencies that are universally applicable to any public-sector auditor in a SAI – for example, making decisions that serve the public interest. The vertical bar of the T describes the specific audit-related competencies, e.g. competencies in compliance auditing.



- 19) The basic concept of documenting competency auditing using a framework of a T-shaped professional can be expanded upon by reflecting on the different mandates of SAIs, as follows:



- 20) This competency framework implies that any public-sector auditor will possess the cross-cutting competencies that are unique to public-sector auditors, as well as any combination of the four broad categories of audit-related competencies, as determined by the mandate of the SAI.
- 21) In populating this framework or profile, the SAI could consider the following:
  - a. Alignment to the INTOSAI Framework of Professional Pronouncements;
  - b. Ongoing relevance;
  - c. Core consistency;
  - d. Full proficiency; and
  - e. Observable behaviour.

## ALIGNMENT TO THE INTOSAI FRAMEWORK OF PROFESSIONAL PRONOUNCEMENTS

- 22) The competency framework or profile should be aligned to ISSAIs or the public sector-specific audit standards adopted by the SAI, as envisaged in ISSAI 100. ISSAI 100 recognises that a SAI may choose to adopt the ISSAIs as the authoritative standards that will determine the execution of its work, or to use the ISSAIs as a basis to develop own standards or to adopt consistent national standards.

### » ONGOING RELEVANCE

- 23) To ensure continued alignment with the INTOSAI Framework of Professional Pronouncements (IFPP), it is good practice to revisit the competency framework on a regular basis. This enable the SAI to also appropriately reflect any expectations or challenges posed by emerging issues within the SAI or within the environment in which audits are conducted. It may also be relevant to assess the impact that these competencies have on the work of the SAI (fit-for-purpose).

» **CORE CONSISTENCY**

- 24) Being largely IFPP based, the framework defines individual core competencies that are universally applicable across SAIs' mandates. In addition, additional competencies may be needed to suit the specific mandate, needs or purpose of each individual SAI, as explained in section B below.

» **FULL PROFICIENCY**

- 25) Competencies for a specific position within a SAI are described at the level of full proficiency for that position, and deal with the full spectrum of competencies required.

» **OBSERVABLE BEHAVIOUR**

- 26) For ease of use, especially in terms of development and assessment, it is good practice that each competency, at a minimum, be described in terms of observable and measurable behaviour.
- 27) The annexure to this guide provides an example of a basic framework that describes the uniqueness of public-sector auditing at the level of an auditor who is deemed fully proficient to execute an audit according to the ISSAIs or other standards adopted by the SAI, as envisaged in ISSAI 100.

## B. DEVELOPING A SAI-SPECIFIC COMPETENCY FRAMEWORK

- 28) This section deals with the process necessary to add to these core competencies to the point of confirming a SAI-specific competency framework.
- 29) To arrive at a complete SAI-specific competency framework, it is necessary to include certain additional competencies in the framework. These competencies include the following:

- a. Competencies that are unique to the SAI; and

The SAI's strategic thinking about an appropriate foundation of knowledge, skill and personal attributes necessary to ensure the appropriate application of the competencies

### » COMPETENCIES THAT ARE UNIQUE TO THE SAI

- 30) To ensure the relevance of the framework and tailor it to the needs of the SAI, it is best practice to add certain competencies, unique to the SAI, to the core competencies described in section A above, with due cognisance of the external environment and considerations related to the SAI, audit teams and individual auditors.

Examples in this regard include the following:

External environment:

- a. The constitution of the country;
- b. The public finance management (PFM) legislation of the country;
- c. The national development plan/strategy of the country;
- d. The enabling legislation of the SAI;
- e. The mandate of the SAI;

- f. The type, nature and scope of audits that the SAI performs, including jurisdictional responsibilities; and
- g. The expectations of the SAI's stakeholders (such as expectations around special audits relating to crisis situations).

SAI considerations:

- h. SAI strategy and performance agreements;
- i. SAI audit methodology and/or jurisdictional procedure;
- j. SAI policies and procedures;
- k. SAI technology; and
- l. SAI values.

Team considerations:

- m. The implications of the SAI's resource planning practices (e.g. the need to attend to the professional development of trainees, and the size and competence of teams);
- n. Competency in managing contracted resources;
- o. Competence considerations posed by the type of auditees in the audit portfolio;
- p. Extent of computerisation at auditees; and
- q. Availability of specialist skills within the SAI to support the team.

Individual considerations:

- r. Specific personal abilities, attributes and aptitudes;
- s. Specific managerial and/or leadership considerations;
- t. Cultural considerations;

- u. Specific development needs/implications of career development;
  - v. The SAI's thinking about the future-relevant auditor; and
  - w. Unique additional considerations (such as licensing when conducting the audits of listed companies).
- 31) The resulting framework has to be relevant beyond ensuring that an auditor has the competencies to carry out his or her immediate audit responsibilities. Equipping the auditor for his or her managerial and leadership roles in the organisation becomes critical. To this end, it is necessary to include specific managerial and leadership competencies in the framework. Here it may be helpful to think about these competencies according to the following guiding elements:
- a. Personal attributes at a managerial level – being authentic, inspiring, resilient, serving, etc.;
  - b. General managerial considerations – decisiveness, ability to enable productivity, encouraging teamwork, ability to prioritise, etc.;
  - c. People management considerations – being consistent, ensuring quality, providing clear direction, empowering others, mentoring, etc.;
  - d. Strategic leadership considerations – strategic judgement, strategic thinking, results-driven, influencing stakeholders, etc.; and
  - e. Public-sector leadership considerations – influence in the public sector, awareness of external political dynamics, etc.

» **AN APPROPRIATE FOUNDATION OF KNOWLEDGE AND SKILLS**

- 32) A SAI-specific competency framework assumes a foundation of knowledge and skills that underpins the core public-sector audit competencies and the competencies unique to the SAI.

- 33) The decision around this underlying knowledge and skill will depend on the strategic choice that the SAI makes between hiring at a generalist audit level or at a specialist audit level. If the SAI is hiring a generalist, there will not necessarily be a correlation between the subject matter expertise and the area of auditing in which the person works. If the focus is on specialism, one would expect a stronger correlation. Each of these has its own benefits and drawbacks, which need to be taken into account in the context of the functioning of the SAI.
- 34) An example is the competency considerations for conducting a financial audit. The underlying knowledge and skill that will ensure the appropriate application of the core public-sector audit competencies and the competencies unique to the SAI, will in all probability imply at least a generic knowledge of accounting and auditing, possibly enhanced with some exposure to commercial law and economics. In many SAIs, this may translate into an “entry consideration” in the form of a graduate-level qualification for the environment (or a position within the SAI). Building on that, there would be a specific process to add public-sector financial audit competencies to the person’s profile.
- 35) Similarly, in considering the competencies for conducting a performance audit, the underlying knowledge and skill will in all probability include knowledge of the quantitative and qualitative methods relevant for evaluation of economics, efficiency and effectiveness. In considering the competencies for conducting a compliance audit the knowledge and skills may include knowledge of the overall legal system and the different sources of law and the methods involved in establishing the applicable criteria of law or propriety.
- 36) In addition to such considerations related to the type of audit the relevant competencies may be linked to the area within which the person will audit. This may for example imply that an auditor who deals with the auditing of big infrastructure projects would enter the organisation as an engineer. Regardless of the auditors’ original background and underlying expertise, there will normally be a process to equip him/her with specific public-sector audit competencies.

- 37) Notwithstanding the above, an understanding of the public-sector environment will be essential. This understanding may be the result of studying in public management (or public administration), working in a public-sector environment or being exposed to the uniqueness of this sector through specific interventions within the SAI.

» **FINAL REFLECTIONS IN DEVELOPING A SAI-SPECIFIC COMPETENCY FRAMEWORK**

- 38) In developing a SAI-specific competency framework, there is always the risk that the analysis of competencies may become so detailed and complex that it dilutes the value of the framework. This could be avoided by:
- a. prioritising competencies (document only those competencies that will be necessary to recruit or develop an auditor who can cope with the mandate and expectations of the SAI); and
  - b. keeping the level of detail and complexity commensurate with the level of investment that the SAI (or region, on behalf of the SAI) is able or prepared to make.
- 39) At this point SAI leadership may consider whether this newly developed framework provides a sufficiently clear and complete reflection of the typical competency needs of the SAI to be able to implement its mandate, in line with its organisational strategy.

## C. OTHER RELATED CONSIDERATIONS

Expanding the competency framework to cater for all positions within a SAI and to guide career progression

- 40) It may be important for a SAI to describe the competencies of an auditor who is fully able to manage an audit in line with the ISSAIs or the auditing standards that the SAI has adopted, thereby creating a baseline for all other audit positions in the SAI.. More work will be necessary to expand the framework to allow for proper career progression for other positions. There are many ways to achieve this, starting with documenting competencies at the level of groups of positions, broad categories of positions or teams. An alternative and very practical way of expanding the value of a SAI-specific competency framework to the broader organisation may be achieved through a process of job profiling, per position in the SAI. In essence, this entails:
- a) describing each role within the organisation;
  - b) outlining detailed job responsibilities for each role;
  - c) linking the job responsibilities for each role to specific, relevant and prioritised competencies; and
  - d) being specific as to the qualifications and experience for each role.
- 41) An alternative (and potentially less complex) way to handle this may be to further define proficiency levels per competency, using, for example, the following:
- a) Foundational level (staff/trainee/entry level);
  - b) Intermediate level (supervisor/manager level);
  - c) Advanced level (senior manager level); and
  - d) Expert level (executive level).

For example, a competency that deals with aspects of leadership, will at an intermediate level reflect on what it means to lead in a team context, while at executive level it may reflect on organisational level.

- 42) Changes within the SAI environment, the development of public -sector auditing or the SAI's own professional development may necessitate the integration of new competencies and may potentially have an impact on job profiles. Job profiles may need to be reviewed regularly to ensure that the description of roles and positions, responsibilities and competencies remains relevant to the SAI.

» **ANALYSING THE COMPETENCY FRAMEWORK INTO ITS COMPONENT PARTS**

- 43) In describing the development of a competency framework, the competencies were defined in terms of observable behaviour. If this framework were to be used to recruit professional staff, or to develop a specific professionalisation pathway in the SAI, it would be necessary to formally unpack the competency framework into the following components:

a) Knowledge – which will give an indication of the qualification necessary for the specific job and/or the specific knowledge-based elements of learning that need to take place;

b) Skills – which will provide insights into the practical experience that is necessary or needs to be developed for the specific job, through specifically agreed-on (and monitored) on-the-job exposure; and

c) Personal attributes – which will give insights into the personal attributes of the person recruited for a position or that need to be developed.

» **ASSESSMENT OF COMPETENCIES**

- 44) When unpacking the competencies into their component parts (knowledge, skills and personal attributes), the SAI may consider how to assess these components, as this will guide the design of the related development programme. Assessment is the process of gathering evidence that an individual has demonstrated the professional competencies necessary for a position within a SAI or for a specific task.

- 45) Assessment traditionally focuses on competencies gained, but can ideally be extended to transferral of such competencies to the workplace (actively using these) and even their impact on the work of the SAI.
- 46) The process of assessment usually include a combination of different assessment activities. The selection of these activities may vary for different competencies and for different components of competencies. For example, while it may be possible to assess knowledge through objective online testing, professional attributes may be better assessed on the job by the relevant line or project manager.
- 47) When planning assessment activities, it is advised to consider the levels of integration that can be demonstrated between knowledge, skills and personal attributes and between different competencies (e.g. applying professional scepticism when evaluating criteria in a performance audit).
- 48) The aim for credible assessment activities is to produce an outcome that is consistent with the learner's true competence in the context of the needs of the SAI. To ensure credibility of these processes, the following can be considered:
- a) Reliability – considering whether the assessment activities produce substantively the same result given the same set of circumstances;
  - b) Verifiability – considering whether the assessment activities generate documented evidence of achievement of the assessment outcome; and
  - c) Comprehensiveness – considering whether the assessment activities cover all relevant competencies and their component parts.
- 49) Types of assessment activities include oral examinations, online testing, findings from quality assurance reviews, on-the-job assessment, a review of a portfolio of evidence of workplace activities and/or written examinations.
- 50) Assessment activities can be evaluated according to how objective or subjective they are. For example, a multiple-choice questionnaire that is automatically assessed by a computer would be considered highly objective. By comparison, an on-the-job assessment by a supervisor is likely to include higher levels of subjectivity. In practice, assessments will be considered more

reliable where they have high levels of objectivity. The choice of the most appropriate assessment method also needs to take cost and availability of technology into account.

- 51) Assessment activities need not necessarily be conducted by SAI staff. They may also be performed by universities, private education providers, professional organisations, government training centres or other institutions.
- 52) Some assessment activities may actually precede the appointment of the auditor at the SAI. In other words, the SAI may decide to target staff with a specific set of proven competencies in its recruitment drive.

- 53) The assessment activities offer aspiring professionals an opportunity to demonstrate their competence as SAI auditors. When the SAI plans learning activities, the ability of these to enable learners to successfully complete the assessment activities becomes a key consideration. This may be achieved by defining learning objectives/outcomes that are aligned to the SAI's competency framework and by developing learning activities that achieve these learning objectives/outcomes. It is therefore critical to bear the assessment process in mind in the design of a professionalisation initiative or specific learning activity.



This annexure provides an example of a basic framework that describes the uniqueness of public-sector auditing at the level of an auditor who is deemed fully proficient to execute an audit according to the ISSAIs or other standards adopted by the SAI, as envisaged in ISSAI 100. For the purposes of this annexure, such an auditor has been described as an audit professional.

This example gives full effect to paragraphs 17 to 28 of GUID 1950.

## CORE COMPETENCY FRAMEWORK FOR A PUBLIC-SECTOR AUDIT PROFESSIONAL

### » A. CROSS-CUTTING COMPETENCIES FOR AN AUDIT PROFESSIONAL

The cross-cutting competencies of an audit professional have been grouped into five broad clusters:

**CC 1: An audit professional leads by example;**

**CC 2: An audit professional engages effectively with stakeholders;**

**CC 3: An audit professional behaves in a professional manner;**

**CC 4: An audit professional contributes to the value and benefits of the SAI; and**

**CC 5: Additional reflection for SAIs with jurisdictional responsibilities.**

The table below describes the individual competencies under each cluster.

	COMPETENCIES	EXPLANATION
<b>CC 1</b>	<b>An audit professional leads by example</b>	
<b>CC 1.1</b>	Demonstrates ethical behaviour in all situations	Demonstrates an understanding of the applicable code of ethics and acts accordingly, in letter and spirit, in every situation.  Demonstrates compliance with SAI culture, policies and procedures.
<b>CC 1.2</b>	Displays personal accountability	Behaves in a transparent manner and is accountable for meeting performance targets.  Is open to scrutiny and criticism and displays willingness to take corrective action.
<b>CC 1.3</b>	Respects diversity	Treats people with respect irrespective of their profession, their views on diverse matters, position, gender, religion, ethnicity, abilities, etc.  Shows an understanding of different cultural norms within the working environment and responds effectively to these differences.
<b>CC 1.4</b>	Demonstrates basic leadership skills	Demonstrates an ability to influence, inspire and motivate others to achieve results.
<b>CC2</b>	<b>An audit professional engages effectively with stakeholders</b>	
<b>CC 2.1</b>	Demonstrates an understanding of stakeholders	Demonstrates an ability to identify key stakeholders and understands their explicit and implicit needs, expectations and operations. These stakeholders include both internal stakeholders (SAI management, peers and team) and external stakeholders (audited entities, parliaments, media, citizens, etc.).  Demonstrates an understanding of the principles of and the need for SAI independence.

	COMPETENCIES	EXPLANATION
CC 2.2	Communicates effectively with stakeholders	<p>Communicates effectively with stakeholders to give and exchange information with meaningful context and appropriate delivery, both verbally and in writing.</p> <p>Demonstrates active listening skills and openness in communicating with stakeholders.</p> <p>Takes the views of stakeholders into consideration and engages constructively when circumstances dictate.</p> <p>Is able to use different types of media tools for communicating with stakeholders, including general presentations, electronic and social media, etc. as appropriate.</p> <p>Has the ability to use a broad range of techniques, including facilitation, teamwork and interpersonal skills, to enhance the delivery and effectiveness of audits and to achieve common goals.</p>
CC 3	<b>An audit professional behaves in a professional manner</b>	
CC 3.1	Achieves quality by applying ISSAIs	<p>Demonstrates sound knowledge and understanding of the standards applicable to the role (ISSAIs, or national standards aligned to ISSAIs) and demonstrates the effective application of this knowledge.</p> <p>Applies ISSAIs, or national standards aligned to ISSAIs, within the local context.</p> <p>Exercises professional judgement and scepticism while applying standards.</p> <p>Seeks advice if difficult or contentious issues are encountered when exercising professional judgement.</p>
CC 3.2	Demonstrates core audit and information technology skills	<p>Shows analytical skills and an ability to synthesise information.</p> <p>Documents due process / work performed in reaching an audit conclusion/opinion.</p> <p>Uses and leverages information technology effectively in conducting audits.</p> <p>Is able to interpret and provide broader context using financial and non-financial information, drawing from a wide variety of data sources.</p>

	COMPETENCIES	EXPLANATION
CC 3.3	Continuously strives for excellence	<p>Displays courage and resilience in facing the challenges of an audit environment.</p> <p>Seeks opportunities to grow and develop knowledge, skills and abilities.</p> <p>Thinks in a critical and objective way and questions the status quo to stay relevant.</p> <p>Advocates positive change.</p> <p>Shows an ability to learn from successes and failures.</p>
CC 3.4	Demonstrates emotional intelligence	<p>Reflects on experiences and identifies lessons learnt.</p> <p>Displays the following:</p> <ul style="list-style-type: none"> <li>• Self-awareness;</li> <li>• Self-management;</li> <li>• Awareness of others; and</li> <li>• Management of relationships.</li> </ul>
<b>CC 4</b>	<b>An audit professional contributes to the value and benefits of the SAI</b>	
CC 4.1	Contributes to SAI performance	<p>Aligns personal performance goals and direction with the strategic direction of the SAI.</p> <p>Behaves in a manner consistent with the requirements of the INTOSAI Framework of Professional Pronouncements (IFPP), as well as the SAI's image and reputation.</p> <p>Monitors and follows up on audit outputs, which contribute to delivering the value and benefits of the SAI.</p>
CC 4.2	Contributes to effective management	<p>Works well in a team context to help manage organisational risks and resources effectively.</p> <p>Provides timely, sufficient and appropriate information to management to enable them to make informed and strategic decisions.</p>
CC 4.3	Acts in the public interest	<p>Demonstrates an understanding of, and operates effectively within, the public-sector environment.</p> <p>Demonstrates the understanding that the SAI exists to serve the citizens, and behaves accordingly.</p> <p>Demonstrates a responsiveness to emerging issues.</p>
<b>CC 5</b>	<b>Additional reflections relating to SAIs with jurisdictional functions</b>	
	SAIs with jurisdictional functions have a mandate to render a verdict rather than merely express an opinion. For these SAIs, it is important to re-emphasise the concepts of independence and ethical conduct. Appropriate references to these concepts are included in the cross-cutting competencies described above.	

» **B. COMPETENCIES FOR AN AUDIT PROFESSIONAL INVOLVED IN COMPLIANCE AUDITING**

Following the T-shaped concept, the competency framework for a compliance audit professional includes the:

- cross-cutting competencies of an audit professional described in A above; and
- compliance audit competencies (CAC) of an audit professional described in the section below.

The audit competencies can be grouped into five broad clusters. These clusters are mainly mapped on the backbone of an ISSAI-compliant compliance audit process.

**CAC 1: An audit professional adds value by conducting ISSAI-compliant compliance audits;**

**CAC 2: An audit professional demonstrates an understanding of context, environment and entity in a compliance audit;**

**CAC 3: An audit professional assesses and manages risk in a compliance audit;**

**CAC 4: An audit professional performs and documents compliance audit procedures as per ISSAIs; and**

**CAC 5: An audit professional effectively communicates and follows up on compliance audit results.**

The table below describes the individual competencies under each cluster.

	COMPETENCIES	EXPLANATION
<b>CAC 1</b>	An audit professional adds value by conducting ISSAI-compliant compliance audits	
<b>CAC 1.1</b>	Demonstrates an understanding of how compliance audit practice adds value by promoting accountability and transparency in the use of public money	<p>Demonstrates an understanding of the nature, purpose and objectives of compliance auditing, the unique way in which it adds value as part of the accountability chain, and how it is differentiated from and/or linked to financial or performance audit engagements.</p> <p>Displays an understanding of compliance audit as both an attest engagement and a direct reporting engagement.</p> <p>Demonstrates an understanding of both the regularity focus and propriety focus of compliance audits.</p>
<b>CAC 1.2</b>	Demonstrates the ability to apply key concepts of compliance auditing appropriately and consistently in audit practice	<p>Demonstrates the ability to apply key concepts such as subject matter, subject matter information and users in the context of both regularity and propriety compliance engagements.</p> <p>Applies concepts of authorities, rules and criteria, risk, limited assurance and reasonable assurance engagements in both attest and direct reporting engagements.</p>
<b>CAC 1.3</b>	Ensures quality in conducting a compliance audit	<p>Applies compliance audit ISSAIs throughout the audit process in both attest and direct reporting engagements with a regularity or propriety focus.</p> <p>Is able to review compliance audit work done by others for the purpose of quality assurance in line with relevant standards and SAI practices.</p>
<b>CAC 1.4</b>	Exercises professional judgement and scepticism throughout the compliance audit	<p>Exercises professional judgement and scepticism while applying standards.</p> <p>Seeks advice if difficult or contentious issues are encountered when exercising professional judgement.</p>
<b>CAC 2</b>	An audit professional demonstrates an understanding of context, environment and entity/entities in compliance audits	
<b>CAC 2.1</b>	Demonstrates an understanding of the wider context of the public sector and compliance frameworks at institutional level	Demonstrates an understanding of the wider institutional framework of rules and regulations and the compliance culture within which the entity operates.

	COMPETENCIES	EXPLANATION
CAC 2.2	Demonstrates an understanding of entity operations and associated compliance risks	Demonstrates the ability to evaluate an entity's organisational structure, culture, business processes, operations and systems. These include the entity's system of internal control, internal control activities and controls residing at the entity.
<b>CAC 3</b>	<b>An audit professional assesses and manages risk in a compliance audit</b>	
CAC 3.1	Assesses audit risk in a compliance audit	Demonstrates the ability to determine materiality and assess the audit risk of not reporting material non-compliance, including instances indicative of unlawful acts, fraud, abuse or wastage.
CAC 3.2	Manages risk throughout the compliance audit process	Develops and implements strategies to reduce audit risk to an acceptable level.
<b>CAC 4</b>	<b>An audit professional performs and documents compliance audit procedures as per ISSAIs</b>	
CAC 4.1	Evaluates applicable authorities and criteria to plan the compliance audit	Evaluates relevant authorities and criteria applicable to the audit. Determines the scope of the audit in terms of both regional and thematic coverage.
CAC 4.2	Conducts a preliminary assessment of an entity's internal control system	Evaluates the design of internal control systems and determines whether these are operational and, if so, tests the operating effectiveness of internal controls in light of compliance requirements and concludes on the adequacy of the controls tested.
CAC 4.3	Develops and conducts procedures to manage audit risk	Applies knowledge of relevant authorities in performing analytical procedures, control testing and substantive testing to develop audit procedures. Considers audit risks and determines types and extent of testing.
CAC 4.4	Applies sampling techniques	Uses a risk-based methodology to address significant risks of misstatement or non-compliance in determining when and how to perform sampling, and documents sampling strategy during the audit. Executes sampling procedures and evaluates results.

	COMPETENCIES	EXPLANATION
CAC 4.5	Gathers sufficient and appropriate audit evidence	<p>Corroborates multiple sources of evidence, identifies conflicts and determines evidence that is reliable, accurate, credible, usable and complete for the audit</p> <p>Shows an understanding of data integrity and reliability concepts that maintain and ensure the consistency of data over its life cycle and tests the validity of information.</p> <p>Uses innovative methods to obtain the necessary evidence to facilitate analysis and/or testing approaches.</p> <p>Leverages the work of third parties or specialists and performs procedures, as per the requirements of the standards, on the work of others to determine its adequacy for the audit.</p>
CAC 4.6	Evaluates the results of all audit procedures and determines their potential effect on audit conclusions and recommendations	<p>Analyses and synthesises evidence gathered through audit procedures to arrive at audit conclusions (or opinions).</p> <p>Is able to identify to whom, and how, matters related to fraud, wastage and abuse have to be communicated.</p>
CAC 4.7	Documents the compliance audit	<p>Documents the audit in line with ISSAI requirements.</p> <p>Demonstrates an understanding of the subject matter and uses appropriate terminology in documentation and communication.</p>
CAC 4.8	Communicates with stakeholders throughout the compliance audit	<p>Identifies key stakeholders in the compliance audit, including those charged with governance, and communicates effectively, both verbally and in writing, throughout the audit process as described in CC.2.2.</p>
<b>CAC 5</b>	<b>An audit professional effectively communicates and follows up on compliance audit results</b>	
CAC 5.1	Prepares audit reports using the prescribed formats	<p>Formulates audit results in light of audit objectives, and in keeping with prescribed formats, e.g. reports, opinions, forms and communications.</p> <p>Reports findings of fraud in accordance with ISSAI requirements.</p>
CAC 5.2	Follows up on compliance audit results	<p>Develops and implements a plan for following up on audit results with responsible stakeholders.</p> <p>Monitors the implementation of compliance audit observations.</p>

» **C. COMPETENCIES FOR AN AUDIT PROFESSIONAL INVOLVED IN FINANCIAL AUDITING**

Following the T-shaped concept, the competency framework for a financial audit professional include:

- the cross-cutting competencies of an audit professional described in A above; and
- the financial audit competencies (FAC) of an audit professional described in the section below.

The audit competencies can be grouped into five broad clusters. These clusters are mainly mapped on the backbone of an ISSAI-compliant financial audit process.

**FAC 1: An audit professional adds value by conducting ISSAI-compliant financial audits;**

**FAC 2: An audit professional demonstrates an understanding of context, environment and entity in a financial audit;**

**FAC 3: An audit professional assesses and manages risk in a financial audit;**

**FAC 4: An audit professional performs and documents financial audit procedures as per ISSAIs; and**

**FAC 5: An audit professional effectively communicates and follows up on financial audit results.**

	COMPETENCIES	EXPLANATION
<b>FAC 1</b>	An audit professional adds value by conducting ISSAI-compliant financial audits	
<b>FAC 1.1</b>	Demonstrates an understanding of how financial audit contributes to promoting accountability in using public money	<p>Demonstrates an understanding of the nature, purpose and objectives of financial audit, the unique way in which it adds value as part of the accountability chain and how it is differentiated from and/or linked to compliance or performance audit engagements.</p> <p>Demonstrates an understanding that financial audit uses insight to create foresight by examining past events and providing forward-looking, effective and cost-beneficial recommendations to improve public financial management.</p>
<b>FAC 1.2</b>	Demonstrates an ability to apply key concepts of financial auditing appropriately and consistently in audit practice	<p>Demonstrates an ability to apply key concepts such as risk assessment, materiality, sampling, risk response, sufficient appropriate audit evidence, levels of assurance and key audit matters in the financial audit process.</p> <p>Demonstrates an ability to provide an opinion on whether the financial statements give a true and fair view of the financial state of affairs of an entity OR that the financial statements have been prepared in line with the applicable financial reporting framework.</p> <p>Demonstrates an ability to determine that sufficient audit procedures have been performed to provide reasonable assurance to the users of the financial statements.</p>
<b>FAC 1.3</b>	Ensures quality in conducting a financial audit	<p>Applies financial audit ISSAIs throughout the audit process in different environments to enhance the credibility of the audit report.</p> <p>Displays the ability to review financial audit work done by others for quality assurance in line with relevant standards and SAI practices.</p>
<b>FAC 1.4</b>	Exercises professional judgement and scepticism throughout the financial audit	<p>Exercises professional judgement and scepticism while applying standards.</p> <p>Seeks advice if difficult or contentious issues are encountered when exercising professional judgement.</p>

	COMPETENCIES	EXPLANATION
FAC 2	<b>An audit professional demonstrates an understanding of context, environment and entity in a financial audit</b>	
FAC 2.1	Demonstrates an understanding of the wider context of the public-sector environment	Displays an understanding of the wider context of the public-sector environment, which leads to additional audit objectives in the auditing of financial statements in the public sector. These additional audit objectives may result from parliamentary directives, government circulars, stakeholder expectations, entity-specific issues, etc., which may extend beyond the objective of merely expressing an opinion on the financial statements.
FAC 2.2	Demonstrates an appreciation of accounting principles and financial reporting frameworks	Demonstrates an understanding of accounting standards and principles, and displays the ability to interpret the financial reporting framework that applies to the preparation of the financial statements.
FAC 2.3	Demonstrates an understanding of entity operations and associated risks, as well as the accounting and financial reporting processes	Demonstrates the ability to evaluate an entity's organisational structure, culture, business processes, operations and systems. These include the entity's system of internal control, internal control activities and controls residing at the entity.  Demonstrates an understanding of the accounting and reporting process specific to an entity and effectively deals with complexities in the accounting transactions.
FAC 3	<b>An audit professional assesses and manages risk in a financial audit</b>	
FAC 3.1	Determines materiality	Determines materiality by size and nature.  Applies materiality, based on an understanding of the relationship between materiality and assessed risks of material misstatements in the financial statements, when planning, performing and concluding the financial audit.
FAC 3.2	Assesses audit risk in financial audits	Assessing risk of material misstatement due to fraud or error at the financial statement and assertion levels; and designing further audit procedures to address the identified risks.
FAC 3.3	Manages risk throughout the financial audit process	Prepares and implements an overall audit strategy that provides direction, timing and scope of audit, which is responsive to risks of material misstatements in the financial statements.

	COMPETENCIES	EXPLANATION
<b>FAC 4</b>	<b>An audit professional performs and documents financial audit procedures as per ISSAIs</b>	
FAC 4.1	Evaluates an entity's internal control system related to the financial reporting process	Evaluates the design of internal control systems, determines whether these are operational and, if so, tests the operating effectiveness of internal controls related to the financial reporting process. Finally, reaches a conclusion as to the adequacy of controls tested to assess the risks of material misstatements in the financial statements.
FAC 4.2	Applies different sampling techniques	Selects sample sizes by applying different sampling techniques and using the materiality level.
FAC 4.3	Gathers and evaluates sufficient appropriate audit evidence	<p>Gathers and evaluates multiple sources of evidence, identifies conflicts and determines evidence that is reliable, accurate, credible, usable and complete for the audit.</p> <p>Demonstrates an understanding of data integrity concepts that relate to maintaining and ensuring the consistency of data over its life cycle and tests validity of information.</p> <p>Explores opportunities to obtain the necessary evidence in new ways to facilitate analysis and/or testing approaches.</p> <p>Leverages the work of third parties or specialists and performs procedures on the work of others to determine its adequacy for the audit.</p>
FAC 4.4	Evaluates audit evidence to express an opinion on financial statements	Evaluates the sufficiency of appropriate audit evidence, identifies root causes of audit matters and expresses an audit opinion on the financial statements.
FAC 4.5	Documents the entire financial audit process	Documents work done at every stage of the financial audit, from the pre-engagement until completion and reporting, in order to demonstrate the adequacy of work performed in an audit of financial statements.

	COMPETENCIES	EXPLANATION
FAC 4.6	Communicates with stakeholders throughout the financial audit process	<p>Identifies key stakeholders in the financial audit process, including those charged with governance, and communicates effectively, both verbally and in writing, throughout the audit process as described in CC 2.2.</p> <p>Engages in two-way communication to obtain information necessary in assessing the risks of material misstatements and gathering audit evidence to support the audit opinion.</p> <p>Conveys the audit matters to the management and those charged with governance.</p> <p>Maintains a professional relationship with the audited entity.</p>
<b>FAC 5</b>	<b>An audit professional effectively communicates and follows up on financial audit results</b>	
FAC 5.1	Identifies the management and those charged with governance and communicates financial audit results appropriately	<p>Demonstrates the ability to identify the management and those charged with governance for the purpose of communicating audit matters before, during and after the audit.</p> <p>Is able to explain and communicate the audit opinion, and any key corrective actions necessary, to the management and those charged with governance.</p> <p>Is able to identify to whom, and how, matters related to fraud have to be communicated.</p>
FAC 5.2	Follows up on systemic recommendations	<p>Develops and implements a plan for following up on audit results with responsible stakeholders.</p> <p>Monitors the implementation of financial audit observations.</p>

» **D. COMPETENCIES FOR AN AUDIT PROFESSIONAL INVOLVED IN PERFORMANCE AUDITING**

Following the T-shaped concept, the competency framework for a performance audit professional include:

- the cross-cutting competencies of an audit professional described in A above; and
- the performance audit competencies (PAC) of an audit professional described in this section below.

The audit competencies can be grouped into five broad clusters. These clusters are mainly mapped on the backbone of an ISSAI-compliant performance audit process.

**PAC 1: An audit professional adds value by conducting ISSAI-compliant performance audits;**

**PAC 2: An audit professional demonstrates an understanding of context, environment and entity in a performance audit;**

**PAC 3: An audit professional assesses and manages risk in a performance audit;**

**PAC 4: An audit professional performs and documents performance audit procedures as per ISSAIs; and**

**PAC 5: An audit professional effectively communicates and follows up on performance audit results.**

	COMPETENCIES	EXPLANATION
<b>PAC 1</b>	An audit professional adds value by conducting ISSAI-compliant performance audits	
<b>PAC 1.1</b>	Demonstrates an understanding of how performance audit contributes to promoting accountability, transparency, good governance and more effective and efficient service delivery	<p>Demonstrates an understanding of the nature, purpose and objectives of performance audit, the unique way in which it adds value as part of the accountability chain and how it is differentiated from and/or linked to compliance or financial audit engagements.</p> <p>Displays an understanding of performance audit as a direct reporting engagement, where different approaches such as a result-oriented approach, problem-oriented approach, systems approach or a combination of such approaches can be employed.</p> <p>Appreciates that performance audit works constructively to provide forward-looking recommendations to improve governance, accountability, transparency and service delivery in public financial management, as well as across a range of varied government operations and services, according to a risk-based approach and with cognisance of international, regional and/or national development priorities.</p>
<b>PAC 1.2</b>	Demonstrates an ability to apply key concepts of performance auditing appropriately and consistently in audit practice	<p>Demonstrates an ability to apply key concepts of economy, efficiency and effectiveness, as well as criteria, conditions, and cause and effect, in the performance audit process, in relation to a wide variety of subject matters. This could include specific programmes, entities, funds, activities or existing situations.</p> <p>Demonstrates an ability to actively manage the risk of inappropriate reports so that the intended user will have confidence in the reliability of audit conclusions.</p> <p>Adds value by providing a balanced report and constructive forward-looking recommendations.</p>

	COMPETENCIES	EXPLANATION
PAC 1.3	Ensures quality in conducting a performance audit	Applies performance audit ISSAIs throughout the audit process in different environments to ensure quality that enhances the credibility of the audit report.  Displays an ability to review performance audit work done by others for quality assurance in line with relevant standards and SAI practices.
PAC 1.4	Exercises professional judgement and scepticism throughout the performance audit	Exercises professional judgement and scepticism while applying standards.  Seeks advice if difficult or contentious issues are encountered when exercising professional judgement.
PAC 2	<b>An audit professional demonstrates an understanding of context, environment and entity in a performance audit</b>	
PAC 2.1	Demonstrates an understanding of the context of the public-sector environment	Displays an understanding of the wider institutional framework of performance accountability and performance culture and the public-sector environment within which the entity operates.
PAC 2.2	Shows appreciation of the entity's operations and the inter-relationships among public entities	Demonstrates an understanding of accounting standards and principles, and displays the ability to interpret the financial reporting framework that applies to the preparation of the financial statements.
PAC 3	<b>An audit professional assesses and manages risk in a performance audit</b>	
PAC 3.1	Demonstrates an understanding of the relationship between risks, and evaluates the effect in the performance of the audit object	Evaluates the considerations in following a risk-based approach to determine the audit scope.
PAC 3.2	Selects performance audit topics and portfolio based on criteria that are significant and auditable	Selects a portfolio of performance audit topics based on a set of criteria, taking care to include significant, relevant and auditable topics that will add value for the users of the report.
PAC 3.3	Manages risk throughout the performance audit process	Manages the risk of performance audit reaching incorrect or incomplete conclusions, providing biased information or failing to add value. This is done by conducting a preliminary study and risk analysis, considering all important factors related to the audit topic, gathering sufficient and appropriate evidence, consulting widely both within and outside the audit team, and providing users of the audit report with new knowledge and recommendations that would make a real contribution to better performance.

	COMPETENCIES	EXPLANATION
PAC 4	<b>An audit professional performs and documents performance audit procedures as per ISSAIs</b>	
PAC 4.1	Sets a clear and well-defined audit objective, and chooses the best audit approach considering the audit objective	<p>Sets a well-defined audit objective, and designs questions and sub-questions that are thematically related, complementary, not overlapping, and collectively exhaustive in addressing the audit objective.</p> <p>Chooses the best audit approach from result, problem or system-oriented approaches, or uses a combination of these to address the audit objective.</p>
PAC 4.2	Establishes suitable criteria for performance audit	Identifies different sources of audit criteria in the performance audit or develops criteria when they are not readily available.
PAC 4.3	Determines materiality at all stages of the performance audit process	Determines materiality throughout the performance audit process, considering not only the monetary value, but also what is socially or politically significant.
PAC 4.4	Applies sampling techniques and evaluates results	<p>Determines when and how to perform sampling and then documents the sampling strategy during the audit.</p> <p>Executes sampling procedures and evaluates results.</p>
PAC 4.5	Demonstrates an ability to use a variety of social science methods and diagnostic techniques throughout the performance audit process	<p>Demonstrates an ability to use social science methods and diagnosis techniques (e.g. SWOT analysis, risk analysis, stakeholder analysis, process mapping, case study, etc.) and to choose which to apply during a performance audit.</p> <p>Demonstrates an ability to use and select the most appropriate techniques for data gathering (e.g. interview, survey, focus groups, direct observation, and document review) and data analysis (e.g. content analysis and statistical analysis, etc.) during a performance audit.</p>
PAC 4.6	Documents entire performance audit process	Documents work done at every stage of the performance audit in a way that would enable any other experienced performance auditor without previous connection to the audit to understand the process and the steps taken and, in the event of replicating the audit, reach the same results.

	COMPETENCIES	EXPLANATION
PAC 4.7	Communicates with stakeholders throughout the performance audit process	<p>Identifies key stakeholders in the performance audit process, including those charged with governance, and communicates effectively, both verbally and in writing, throughout the audit process as described in CC 2.2.</p> <p>Engages in two-way communication with a wide variety of stakeholders to gather evidence for arriving at balanced conclusions and useful RECOMMENDATIONS.</p> <p>Is able to identify to whom, and how, matters related to fraud have to be communicated.</p>
PAC 5	<b>An audit professional effectively communicates and follows up on performance audit results</b>	
PAC 5.1	Demonstrates an ability to compile performance audit reports and recommendations that meet standards	<p>Demonstrates an ability to compile an audit report that is comprehensive, convincing, timely, reader friendly and balanced.</p> <p>Takes special care when formulating the recommendations.</p> <p>Formulates recommendations that are clear, well founded, presented in a logical and reasoned way, add value, and address the causes of problems and/or weaknesses.</p>
PAC 5.2	Follows up on performance audit recommendations	<p>Develops and implements a plan for following up on audit results with responsible stakeholders.</p> <p>Monitors the implementation of performance audit recommendations.</p>

## » E. COMPETENCIES FOR AN AUDIT PROFESSIONAL INVOLVED IN JURISDICTIONAL ACTIVITIES

Within the SAI, several functions are essential to the implementation of jurisdictional competencies:

- **Those instructing:** the employees or members of the SAI in charge of the preliminary investigation (identification and analysis of facts which may constitute irregularities/infringements), up to the drafting of the report leading to the launching of jurisdictional procedures. Ideally, they do not take part in the adoption of the decision.
- **“Financial judges” or “members of the jurisdictional collegial body”:** the members’ SAI in charge of formulating judgements or remedies. Their status is outlined in the national law and their independence guaranteed.
- **Public prosecutor or assistant public prosecutor, when the law provides:** formed by one or several members, their mission is to defend the public interest and due application of the law. This person safeguards the public interest and the proper use of the law, mainly with regard to the legal framework set by the law, and may execute investigative activity. He/she is independent of the formation of judgement and does not take part in the adoption of the decision. He/she may intervene to institute proceedings and to express his/her opinion on the judgement to be issued.

The wording “audit professional” in this document encompasses these members of the SAI in all of the functions listed above. Following the T-shaped concept, the competency framework for an audit professional in a SAI with jurisdictional functions will include:

- the cross-cutting competencies for SAI audit professionals described in section 5(A), specifically noting the reflections that relate to SAIs with Jurisdictional Functions (CC5); and
- a relevant selection of audit competencies from section 5(B), (C), and/or (D), and the competencies of an audit professional with jurisdictional responsibilities described in this section below.

The competencies dealing with jurisdictional responsibilities (JRC) can be grouped into four broad clusters. These clusters are mainly based on reference to the work of SAIs with Jurisdictional Activities, as outlined in the INTOSAI Framework of Professional Pronouncements, as well as consultations with the Forum of SAIs with Jurisdictional Activities.

**JRC 1: An audit professional adds value by executing his/her jurisdictional responsibilities in line with relevant, available INTOSAI professional pronouncements and good practices, in line with the relevant enforceable law;**

**JRC 2: An audit professional demonstrates an understanding of context, environment and entity in the execution of his/her jurisdictional responsibilities;**

**JRC 3: An audit professional performs his/her jurisdictional responsibilities with the necessary regard for the relevant, available INTOSAI professional pronouncements and legal requirements of the function performed; and**

**JRC 4: An audit professional effectively communicates with role players / stakeholders with whom liaison is necessary as part of the execution and success of his/her jurisdictional responsibilities.**

	COMPETENCIES	EXPLANATION
JRC 1	<b>An audit professional adds value by executing his/her jurisdictional responsibilities in accordance with relevant, available INTOSAI professional pronouncements and good practices and in line with the relevant enforceable law.</b>	
JRC 1.1	Demonstrates an understanding of how jurisdictional responsibilities contribute to promoting accountability and transparency in the use of public money	<p>Demonstrates an understanding of the nature, purpose and objectives of jurisdictional responsibilities, the unique way in which these add value as part of the accountability chain and how these responsibilities are differentiated from and/or linked to compliance, financial or performance audit engagements.</p> <p>Displays an understanding of jurisdictional responsibilities in the context of the government system within which it is necessary and the way these responsibilities, through processes in court or other judicial forums, will contribute to the effectiveness and efficiency of these government processes.</p>
JRC 1.2	Demonstrates an ability to apply key concepts of jurisdictional responsibilities appropriately and consistently in practice	<p>Demonstrates an ability to apply key concepts related to the execution of jurisdictional responsibilities, as outlined in INTOSAI-P 50 Principles of Jurisdictional Activities of SAIs.</p> <p>Demonstrates an ability to actively manage the risk of inappropriate actions or processes that could jeopardise the reliability of conclusions, rulings and/or verdicts.</p>
JRC 1.3	Ensures quality in executing jurisdictional responsibilities	<p>Applies the general principles specific to jurisdictional competences (as per INTOSAI-P 50 Principles of Jurisdictional Activities of SAIs) throughout the process in different environments to ensure quality that enhances the credibility of the final conclusions, rulings and/or verdicts.</p> <p>Displays an ability to review jurisdictional activities conducted by others for quality assurance in line with relevant laws, standards and SAI practices according to his/her role in the process.</p>
JRC 1.4	Exercises professional judgement and meticulous evidence search throughout the execution of jurisdictional responsibilities	<p>Exercises professional judgement and scepticism while executing jurisdictional responsibilities.</p> <p>Seeks advice or information if difficult or contentious issues are encountered when exercising jurisdictional responsibilities with respect to the enforceable law.</p>

	COMPETENCIES	EXPLANATION
JRC 2	<b>An audit professional demonstrates an understanding of context, environment and entity in the execution of his/her jurisdictional responsibilities</b>	
JRC 2.1	Demonstrates an understanding of the context of the public-sector environment	Displays an understanding of the wider context of the public sector, especially as it relates to the particular system of government in place in a country, key legislation, parliamentary directives, circulars and stakeholder expectations.
JRC 2.2	Demonstrates an understanding of the specific enforceable legal system	Understands the context and functioning of the enforceable legal system, its due process and its role players to allow for the appropriate execution of the SAI's jurisdictional activities within this system.  Is able to work on a daily basis with enforceable legal frameworks and in harmony with the other legal frameworks (civil, penal, commercial, competition law).
JRC 3	<b>An audit professional performs his/her jurisdictional responsibilities with the necessary regard for the relevant, available INTOSAI professional pronouncements and legal requirements of the function performed</b>	
JRC 3.1	Researches, analyses and effectively and efficiently applies relevant laws to facts	Establishes the facts objectively and impartially, including in cases of appeal or cassation.  Undertakes complex legal analysis.  Understands how the various components of legal matters inter-relate.
JRC 3.2	Drafts legal documentation and/or advice and communicates in a manner appropriate for a particular audience	Drafts procedures, findings, reports, judgement referrals, sanctions and, where appropriate, legal opinions, on matters relating to the procedure.  Communicates clearly, concisely and logically with the affected stakeholders on any legal material drafted.

	COMPETENCIES	EXPLANATION
JRC 3.3	Keeps the evidence	Demonstrates an ability to preserve the integrity of evidentiary material.
JRC 3.4	Litigates in a court of law or any other judicial forum	<p>Demonstrates an understanding of the behaviour to adapt, depending on its place and part in a court, and especially during public hearings.</p> <p>Demonstrates an ability to present a case in a clear, concise and logical manner in a court of law or any other judicial forum.</p> <p>Demonstrates the ability to engage with the litigants in the due process of the right of defence.</p>
JRC 4	<b>An audit professional performs and documents performance audit procedures as per ISSAIs</b>	
JRC 4.1	Engages with key role players, legal and audit bodies who are critical to the success of the legal processes	Demonstrates the ability to interact, in compliance with the due process, with audit and relevant legal bodies in a manner that ensures the achievement of statutory and strategic goals and objectives, and that will lead to appropriate conclusions, rulings and/or verdicts.