INTERNAL AUDIT COMPETENCIES

Understanding and building competencies for success
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INTRODUCTION

Competencies drive performance

**Competence is required**

Internal auditing requires a unique set of characteristics and competencies that differentiates the profession from others. The IIA defines internal auditing as “an independent, objective assurance and consulting activity designed to add value and improve an organization’s operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.”

As such, internal auditors are expected to possess a number of core competencies to properly perform a broad spectrum of internal audit work, using knowledge and a set of defined skills and behaviours. Conformance with The IIA’s *International Standards for the Professional Practice of Internal Auditing* is essential in meeting the goals and responsibilities of the internal audit activity.

Ensuring and supporting the competence of the internal audit staff is not an option; it is required by IIA Standard 1210: Proficiency. Furthermore, the fast and vast changes in today’s business environment — and its risks — contribute to an increased need for a competent internal audit staff — one of the key functions for maintaining excellence in an organisation. A disconnect between the skills and competencies that internal auditors have and those that they should have is risky.

Competency is so important that it is one of four Principles of The Institute’s Code of Ethics. According to the Code of Ethics, “internal auditors apply the knowledge, skills, and expertise needed in the performance of internal audit services.” This means that internal auditors “shall engage only in those services for which they have the necessary knowledge, skills, and experience; shall perform internal audit services in accordance with the Standards; and shall continually improve their proficiency and the effectiveness and quality of their services.”

This knowledge brief discusses competencies that are essential to the success of the internal audit activity. However, it is not presented as a formal promulgated IIA competency framework.

**Audit Focus**

IIA Standard 1210: Proficiency

Internal auditors must possess the knowledge, skills, and other competencies needed to perform their individual responsibilities. The internal audit activity collectively must possess or obtain the knowledge, skills, and other competencies needed to perform its responsibilities.
THE COMPETENCIES

Key attributes essential for internal audit success

A professionalism grounded in ethics

Professionalism refers to the knowledgeable use of significant skills, and performing work at the highest of levels. However, there is much more to professionalism than the ability to perform work at a high level. Professionalism, in the context of internal audit, refers to a function whose very foundation is immersed in ethics.

Environments may be different, but conformance with The IIA’s Standards, Code of Ethics, and Core Principles for the Professional Practice of Internal Auditing, when monitoring corporate culture and the internal environment of an organisation, directs internal auditors to ensure that high ethical standards are followed.

To be clear, regarding ethics, internal auditors do not act as “police,” rather, they provide a particular and much-needed service to organisations as a way to control overall integrity. Although internal audit’s responsibility is to the organisation, internal auditors also are considerate of, and may offer advice regarding, the public interest and perception. Such responsibility — if approached from a professional standpoint — is of great value to an organisation.

As trusted advisors, internal auditors should aspire to become certified and fulfill internal audit’s mission to “enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight.” Internal auditors’ collective performance determines the degree of respect to which management and the board pay the internal audit activity, and the extent of the value internal auditors can bring to the organisation (see What Does It Take...To Be a Professional?).

Internal audit should uphold and promote The IIA’s Code of Ethics at all times. Internal audit also should implement other International Professional Practices Framework (IPPF) guidance when approaching, planning, and executing engagements — such as assessments of systems, processes, business units and partners, and people — and realize that an organisation’s accomplishments impact a wide variety of stakeholders.
Management anchored by planning

Webster’s New World College Dictionary defines management as, "the act, art, or manner of managing, or handling, controlling, directing, etc." Management, in the context of internal auditing, involves careful planning and an environment that encourages open and helpful interaction between an internal auditor and the organisational areas and activities being audited.

Planning is a crucial part of internal audit’s systematic, disciplined, and risk-based approach, and, according to Standard 2200: Engagement Planning, internal auditors must develop and document a plan for every engagement, including plans for the objectives, scope, timing, and resource allocations. Planning internal audit engagements first requires understanding the context and the agreed-upon purpose, authority, and responsibility of the internal audit activity. Next, planning involves considering the scope, strategies, and objectives of the engagement such as the areas or processes under review. And finally, it requires prioritizing the risks relevant to the engagement, supervising execution, managing resources, and documenting the approach (see IPPF Supplemental Guidance: Engagement Planning).

To remain relevant, internal auditors should strive for quality and excellence. In doing so, they can provide senior management with insight (and hindsight) into organisational structure and practices, and provide internal audit management with assistance in reaching goals. For example, internal auditors can inform the chief audit executive (CAE) about areas that need improvement such as unclear policies and procedures, or enhancements to improve performance.

CAEs should set clear expectations for the internal audit activity. Therefore, to successfully manage internal audit, the CAE must be able to develop and execute a strategic plan to ensure the completeness of the audit universe, including determining the general competencies and behavioral skills of the auditors, using the appropriate tools, sharing information, monitoring the reporting process, and interacting with the activities of third-party providers.

While effectively leading internal audit includes ensuring the work achieves its purpose as expected, it also requires strength, and the ability to recognise limitations and challenges. General human resource skills, such as managing human capital, implementing policies, and actively recruiting and training, along with a certain leadership style, will help with the challenges:

- Delegate tasks in a constructive and supportive fashion.
- Monitor staff performance and workload.
- Provide constructive and timely feedback.
- Report problems and suggest improvements.
- Adjust skill mix and diversity according to objectives and risks.

Audit Focus

IIA Standard 1000: Purpose, Authority, and Responsibility

The purpose, authority, and responsibility of the internal audit activity must be formally defined in an internal audit charter, consistent with the Mission of Internal Audit and the mandatory elements of the International Professional Practices Framework (the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the Standards, and the Definition of Internal Auditing). The chief audit executive must periodically review the internal audit charter and present it to senior management and the board for approval.

IIA Standard 2030: Resource Management

The chief audit executive must ensure that internal audit resources are appropriate, sufficient, and effectively deployed to achieve the approved plan.
Organisations expect internal audit to evaluate and improve risk management, control, and governance processes. Therefore, CAEs must not only communicate clear expectations to internal auditors about an organisation’s goals and strategies, but also advocate for the expected value internal audit brings. This is accomplished by understanding what stakeholders want, agreeing on objectives and priorities, planning activities and strategies, establishing resources, and monitoring performance.

Communication and delivery require connection and mindfulness

The imparting or exchanging of information — *communication* — is crucial to an internal auditor’s success, as the value of communication is in achieving objectives. Internal audit’s value largely depends on auditors’ abilities to communicate during audit engagements, and delivering the results. Therefore, internal auditors must clearly understand engagement communication requirements.

Internal auditors — having access to vast amounts of information — must help decision-makers understand audit findings and steps needed for improvement, if needed. Expert communication skills include knowing *what*, *when*, and *how*, when posing questions; possessing active listening skills; and clearly conveying thoughts, ideas, and suggestions. Active listening skills — *knowing* what approach to take and *sensing* how a declaration will be received — are vital for evaluating a business environment. Specifically, when an audit report includes adverse findings, the results must be delivered professionally, confidently, and to the appropriate levels.

Accelerating business environments require internal audit to be effective *faster*, including communicating various recommendations for problems. Speaking openly, preparing information for distribution, deciphering information, and handling difficult situations is the essence of internal audit’s value — and communicating effectively secures trust.

The IIA’s Implementation Guide 2400 reminds, when communicating engagement results, internal auditors are to consider the communication plan, including the criteria (Standard 2410); the quality (Standard 2420); and the dissemination of results (Standard 2440). Once the auditor has determined that communication standards have been met, they then decide how the results will be communicated.

Choosing the most efficient way to relay information requires a *connection* and a *mindful approach* for planning accordingly and carefully. The engagement workpapers will indicate how best to deliver results. At times, verbal communication may make for a clearer exchange of information and alleviate confusion and misunderstanding; particularly, if there are specific answers needed *prior* to the final communication.
Whichever method is chosen, when planning final communications, internal auditors must consider all discussions and interim communications, and according to Standard 2420: Quality of Communications, communications must be accurate, objective, clear, concise, constructive, complete, and timely.

Internal auditors need to communicate root causes of issues clearly and concisely. Delivering results requires research, planning, and tools. As part of the engagement planning process, auditors establish the terms of the audit engagement, understand what matters are most important (e.g., financial reporting, operating characteristics, legal and regulatory matters, or public information), and know who the recipients are of the reports. This knowledge helps to determine which resources will support the reports, and address any limitations to identifying key risks and controls.

While challenging to communicate and deliver, particularly if there is unfavorable news, an audit report should matter — be all-inclusive, including applicable conclusions, recommendations, and the proposed follow-up plan. According to Standard 2410.A1: Criteria for Communicating, where appropriate, the internal auditor should also provide an opinion. Preparing for proper delivery encourages internal audit to focus its efforts on completing impactful and value-added activities. The easier it is to navigate an audit report and understand its findings, the more valuable internal audit’s presence is to the organisation.

Collaboration unimpeded by independence

The IIA Standards require internal audit to maintain organisational independence while fulfilling its responsibilities. While this is a requirement, part of an internal auditor’s role is to promote trust and respect with other professionals in the organisation, but maintain an impartial, unbiased attitude, and avoid conflicts of interest.

However, these requirements should not hinder collaboration. Collaboration is inherently part of the audit process, as the internal audit function plays a strategic role in increasing organisational efficiency and minimizing risk exposure; For example, Standard 2050: Coordination and Reliance, discusses reliance on the work of other internal and external assurance and consulting providers. It states that the basis of that reliance should be established, and the CAE must consider the competency, objectivity, and the due professional care of the provider. The CAE is ultimately responsible for ensuring adequate support for conclusions reached by internal audit, even if relying on the work of others.

“CFOs won’t be receptive to internal auditors who just throw large data sets at them without explanation or analysis. Internal auditors must harness this information and turn it into expert advice – and find a way to be heard.”

Managing director of internal audit, risk, and forensics, Granite Consulting Group

Source: The Key to an Effective Internal Audit Team: Communication and Direction

Audit Focus

IIA Standard 1110: Organizational Independence
The chief audit executive must report to a level within the organization that allows the internal audit activity to fulfill its responsibilities. The chief audit executive must confirm to the board, at least annually, the organizational independence of the internal audit activity.

IIA Standard 1111: Direct Interaction with the Board
The chief audit executive must communicate and interact directly with the board.

IIA Standard 1120: Individual Objectivity
Internal auditors must have an impartial, unbiased attitude and avoid any conflict of interest.
Cooperation within disciplines can lead to stronger governance and risk management practices. Working together makes for a powerful force when resources, skill sets, and experiences are leveraged, and that strong alliance produces efficiencies, better decision-making, and improved oversight. Sharing information, such as that in the risk-based audit plan, provides insight from different perspectives. There is this, and much more, to gain when an organisation endorses synthesis and integration of internal audit undertakings and all business practices.

Building constructive relationships puts all parties at ease. Conflicts and agreements — without conflict of interest — are better managed with explanation, negotiation, and encouragement, and all concerned can enjoy a range of strategies and support. Rather than work from position (or opposition), internal auditors can inspire and nurture the spirit of respect, helpfulness, and cooperation, and work using influence, and personal and professional conviction.

More and more, organisations are asking — and expecting — internal auditors to partner with other internal and external assurance providers. Internal auditors need to be able to evaluate key risk-based areas for peak performance, by navigating the culture and identifying resources. In that role, internal auditors can better assist management in judging risk potential. While this level of strategic collaboration is a fairly new imperative for internal audit, the Standards provide clear guidance.

Critical thinking promotes agility and flexibility

CAEs seek to increase collective industry-specific knowledge, aptitudes, and communication proficiencies within internal audit. Specifically, CAEs seek staff members with critical thinking skills and mindsets, which allow for auditors to better recognise organisational risks and the potential impact of those risks, and then find ways to mitigate them before they become issues.

Using critical thinking skills throughout the audit process — performing tests, conducting analyses, and reporting — elevates clear, rational, open-minded, and solution-focused approaches. This includes selecting and using a variety of manual and automated tools and techniques to obtain data and other information, and selecting the appropriate research, business intelligence, and problem-solving techniques for solving complex situations.

Critical thinking agrees with standards of excellence, and is crucial for auditors in their efforts to assess what they are doing, and what they could be doing. For example, organisations are launching new revenue-generating initiatives that not only create business opportunity, but can also invite new and unusual risks. These risks need to be quickly assessed and once assessed, closely monitored. When internal audit applies problem-solving techniques, it will be more apt to identify and propose tactics for improvement, including improvements in the areas of data collection, mining, and analysis, as well as statistical techniques.
While the overall internal audit intent has not changed, industry standards, laws and regulations, and technology have changed. To meet stakeholder expectations, internal audit must keep pace and change perspective, and strive to reach advanced stages of maturity that evolve basic auditing processes and skills. For example, recent internal audits or engagements include non-financial subject areas, such as safety, security, information systems performance, and environmental concerns, and there has been an increasing need for performance audits. As a result, there is now a need for auditors who have a broadened perspective, and:

- Encourage “outside the box” thinking.
- Encourage agility and innovation.
- Encourage strategic, operations, compliance, reporting, human capital, and reputational risks understanding.
- Facilitate the gathering of information/evidence to support the audit process, results, and conclusions.
- Encourage industry-leading practices.
- Consider use of data analytics information (from systems and from internal and external sources).
- Consider all functional and organisational intersections with auditing areas.

When embedding critical thinking in the audit process, the future outlook is one that includes agility and flexibility.

**Improvement and change spur high performance**

Today’s organisations are being called upon to do more with less — and do it faster. Intense economic pressures require organisations to constantly reinvent ways to conduct business and meet the challenges of a rapidly changing marketplace and regulatory environment. Internal audit is not exempt from these pressures. As such, internal audit’s role now extends beyond financial control matters, forcing innovation within the function to help their organisations reach goals.

In the new business environment, stakeholders depend heavily on internal audit, and the profession must be prepared to invest in the talent, training, and tools necessary to meet the need. What’s more, as regulatory compliance responsibilities expand and rating agencies adopt new evaluation criteria, including enterprise risk management (ERM) and rigor and transparency, a consolidated view of risk management capabilities has become paramount (see **The Evolving Role of the Internal Auditor**).

"The ability to think critically involves three things: (1) an attitude of being disposed to consider in a thoughtful way the problems and subjects that come within the range of one's experiences, (2) knowledge of the methods of logical inquiry and reasoning, and (3) some skill in applying those methods.”

Edward M. Glaser, Teacher’s College, Columbia University, 1941

Source: The Foundation for Critical Thinking

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**Audit Focus**

*IIA Standard 2100: Nature of Work*

The internal audit activity must evaluate and contribute to the improvement of the organization’s governance, risk management, and control processes using a systematic, disciplined, and risk-based approach. Internal audit credibility and value are enhanced when auditors are proactive and their evaluations offer new insights and consider future impact.
High performance is achieved from continuous, sustained efforts to improve, and auditors can contribute to that effort by leveraging its holistic perspective on the organisation’s key risks, managing the risk identification processes, or integrating performance improvement reviews into the audit plan; the goal being to root out inefficient processes and procedures, and recommend ways to improve practices (see Internal Audit Leads the Way to Performance Improvement).

Internal auditors champion change, continuous improvement, and innovation; and support others in the pursuit of change by first initiating it within their sphere of responsibility, and then encouraging others by explaining the benefits. Internal audit is expected to move out of its comfort zone; revisit methodologies, processes, and practices; and focus on supporting leadership’s risk management agendas. In this way, internal auditors can make a greater impact and look at business strategy in a new way.

Internal audit is expected to contribute to organisational insight: By leveraging experience when considering change and how it can introduce risk, internal audit can modify activities to manage those risks and assess any barriers to change.

Success in making improvements starts with a change in mindset, which will guide internal auditors toward agility. This change in mindset includes refocusing processes, rethinking resources, and repositioning. Any challenges encountered can be overcome to accommodate priorities and implement positive changes.

“Internal audit is now seen as an enabler of business performance, and can help make the business better and help the business go faster rather than slow it down.”

IIA survey participant

Source: Internal audit’s evolving role: a proactive catalyst of business improvement

## CORE PRINCIPLES FOR THE PROFESSIONAL PRACTICE OF INTERNAL AUDITING

1. Demonstrates integrity
2. Demonstrates competence and due professional care
3. Is objective and free from undue influence (independent)
4. Aligns with the strategies, objectives, and risks of the organization
5. Is appropriately positioned and adequately resourced
6. Demonstrates quality and continuous improvement
7. Communicates effectively
8. Provides risk-based assurance
9. Is insightful, proactive, and future-focused
10. Promotes organizational improvement
Learning requires self-commitment

The Business Dictionary describes professional development as, "the process of improving and increasing capabilities of staff through access to education and training opportunities in the workplace through outside organisations, or through watching others perform the job." Internal auditors are responsible for continuing their education to enhance and maintain proficiency. With the future being as unpredictable as it is, internal auditors need to stay informed about improvements, current developments within the profession, and business trends. In doing so, they will be better prepared to handle an unpredictable landscape, and strengthen their impact on the organisations that they serve.

One of the first steps in the learning process is analyzing professional strengths and weaknesses, assessing self-development and career needs, and taking advantage of new challenges, and view all as opportunities for maximizing contribution. A CAE who invests in programs for professional development and skill building, is a future-focused leader with a strategy geared toward adding value and providing benefit to the audit function and the organisation.

Professional development plans, complete with specific annual targets and provisions for training, help ensure a high level of collective proficiency for the internal audit activity. The CAE should always encourage auditors to obtain appropriate certification, such as the Certified Internal Auditor designation offered by The IIA; maintain competencies; and utilize all relevant learning opportunities, including conferences, seminars, webinars, or refresher courses. The ability to understand the specific nuances of an organisation’s business and the units that make up the whole is a critical part of earning credibility with stakeholders.

While there is no one approach that works for every auditor, there are some common attributes that internal auditors should strive to achieve, such as being inquisitive with a passion for education and discovery; and being associative thinkers and learners, who grapple with the issues that matter and challenge management to think in new ways.

GRC must meet expectations of boards and stakeholders

Governance, risk, controls, and compliance processes have undergone substantial changes — all in an attempt to manage the complexity and sophistication of global operations. Today, shareholders are more assertive than they have been in the past; they want to understand the board’s perspective and position on key strategic, governance, environmental, and social issues.

That said, in addition to considering express director-shareholder engagement when appropriate, it is prudent for boards to ensure that their governance teams are optimally positioned to best represent the board (see Three Questions Boards Should Ask About the Governance Team). As such, internal auditors are to operate within the...
organisation’s frameworks for governance, risk, and control; and evaluate appropriateness, educate senior management on best practices, and suggest improvements.

The IIA’s definition of governance is “the combination of processes and structures implemented by the board to inform, direct, manage, and monitor the activities of the organisation toward the achievement of its objectives.” Corporate governance is therefore all about how the board sets organisational values.

While the responsibility for corporate governance ultimately lies with the board, internal auditors are charged with ensuring that the processes and internal controls are functioning properly — particularly when it comes to detecting risk, fraud, and misconduct.

Ensuring that internal audit provides independent assurance on risk management and risk control is vital. Boards need to feel comfortable and assured that the organisation’s culture is healthy enough that risks are managed effectively. The risks that are in the forefront of management’s minds are not only associated with finances and operations, but also those associated with IT, social, environmental, ethical, and regulatory areas. Internal audit’s responsibility includes contributing to the development of a risk-oriented culture, and maintaining comprehensive insight into the organisation’s current and emerging risk profile while monitoring for future risk changes.

Internal audit, as the third line of defense, is responsible and accountable for assessing, controlling, and mitigating risks. Therefore, internal auditors need to create audit engagement plans based on each risk and its impact on the organisation; and then give objective assurance to the board on the effectiveness of the risk management activities.

As with governance, internal control functions are also under the rule of the board. Here again, although internal auditors operate separately from the board, they are to apply the concepts of control during the audit activities and report the observations. Internal auditors are expected to ensure that their activities align with and enhance the organisation’s ERM strategy. Auditors are also to support a culture of fraud risk awareness at every level, assess and account for the potential for fraud, and identify common types of fraud associated with the organisation or industry.

Audit Focus

IIA Standard 2110: Governance
The internal audit activity must assess and make appropriate recommendations to improve the organization’s governance processes for:

- Making strategic and operational decisions.
- Overseeing risk management and control.
- Promoting appropriate ethics and values within the organization.
- Ensuring effective organizational performance management and accountability.
- Communicating risk and control information to appropriate areas of the organization.
- Coordinating the activities of, and communicating information among, the board, external and internal auditors, other assurance providers, and management.

IIA Standard 2120: Risk Management
The internal audit activity must evaluate the effectiveness and contribute to the improvement of risk management processes.

IIA Standard 2130: Control
The internal audit activity must assist the organization in maintaining effective controls by evaluating their effectiveness and efficiency and by promoting continuous improvement.
BUILDING THE COMPETENCIES
Determine what is missing and take action

Ask probing questions

Stakeholders need to know that they can fully rely on internal audit’s services. The competencies discussed here are crucial to that assurance. If just one auditor lacks these competencies, the entire internal audit department risks suffering setbacks, facing overwhelming challenges, and the possibility of overlooking dangerous risks. To avoid these problems, and others, CAEs should assess the internal audit activity by asking probing and specific questions about the department’s maturity and structure, to determine if there are areas where competencies are failing.

Once the questions have been asked and the assessments have been completed, if the internal audit activity is found lacking, the bigger question is, “How do the internal auditors get to where they need to be?” Here are suggestions on how to begin to first determine what is missing, take action, and then end with a re-engineered, well-structured, and progressive internal audit activity that conforms to the Standards and meets the expectations of the organisation.

Perform an unofficial self-assessment

An unofficial self-assessment, using the tools available in the Quality Assessment Manual for the Internal Audit Activity (QA Manual), can be essential to determining how effective internal audit is to an organisation. Performing a self-assessment allows for fine tuning — increased productivity, narrowing of knowledge and performance gaps, and mastering of tasks. CAEs can use the following KPIs to measure internal audit efficiency and effectiveness:

- The number of certified auditors on staff.
- Collective knowledge of IT risks and controls and fraud risks and controls.
- Staff CPE hours.
- Opportunities to develop competencies.
- Consideration of organisational changes, industry changes, and relevant regulatory issues.
- Demonstration of critical thinking and problem-solving skills.
- Stakeholder satisfaction.
Invest in talent management efforts

Develop well-thought-out and well-developed approaches geared to optimize the workforce. For effectiveness, and to build, engage, and retain the best audit departments, CAEs will do well to develop strategies that include measuring what is needed from their existing staff members, what is needed from anticipated additions to staff, and, just as important, what their staff needs from them as leaders. Additionally, opportunities should be taken to deepen knowledge across a range of various technologies, such as IT, so that IT auditors and other specialists can identify and analyse risks associated with infrastructure platforms.

Conduct a gap analysis

Complete an analysis that compares the desired state of the internal audit department to the actual state of the internal audit department. The analysis should explore stakeholder expectations, existing staff competencies, the need for distinct and specialty skills, and current and future business needs. Conducting this exercise helps CAEs to quantify workforce requirements; define or redefine roles; and discover ways to target, attract, and retain top talent. The answers lie in emphasizing organisational values more strongly and implementing professional development programs. The gap analysis will identify strengths, weaknesses, challenges, and opportunities, and compare the actual performance of the audit team with the desired performance. The desired state:

- Auditors are familiar with the Standards and the IPPF.
- The department is fully aligned with the organisational strategic plan.
- The department is performing up to its potential.
- The department has the competencies to perform audits.
- The department has the resources to develop advanced methodologies and practices.
- The department has access to tools and resources needed to perform audits.
- The department makes the best use of its resources.

A gap analysis is an excellent starting point for measuring the investment of time, money, and human capital required. Benchmarking also can be used to compare staff ability and processes with others in the industry (see Benchmarking Internal Audit Maturity: A High-Level Look at Audit Planning and Processes Worldwide).

Invest in resources

The opportunities (and challenges) organisations face are global, complicated, and lively, and they are emerging faster than at any time in history. Internal auditors — as professionals and trusted advisors — must do everything possible to raise their level of competence, effectiveness, and value. Doing so provides them with the confidence to challenge the way an organisation operates, and provide great benefit to the organisation’s performance and success.

As internal audit continues to grow as a value, aligning individual auditors’ goals with those of the audit department and the organisation helps meet overall corporate objectives. Talent management, by way of increasing competencies, is vital, and can bring long-lasting benefits. However, reaping those benefits takes effort, and a will to recognise, confront, and overcome any challenges. CAEs should heighten appetites for internal audit competencies by implementing a comprehensive strategy that will result in an internal audit activity that can meet any and all stakeholder expectations.

For More Information

- Practice Guide: Talent Management
- IPPF Practice Guide: Developing the Internal Audit Strategic Plan
About The IIA
Established in 1941, The IIA is an international professional association with global headquarters in Lake Mary, Fla., USA. The IIA is the internal audit profession’s international standard-setter, sole provider of globally accepted certifications, and principal researcher and educator.

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