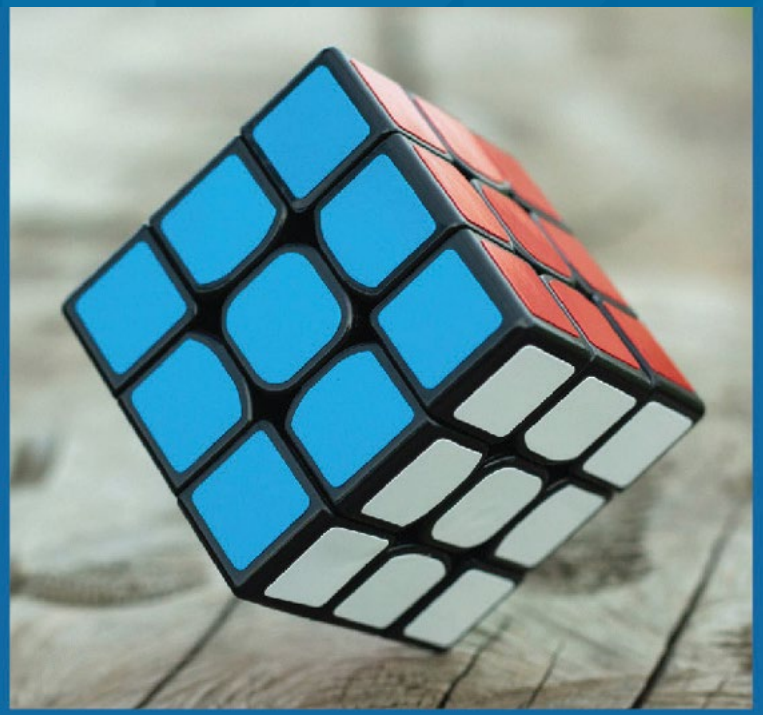
Competency Framework for Public Sector Internal Audit

Launching the knowledge product



Developed within PEMPAL IACOP
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PEMPAL IACOP Competency Framework for Public Sector Internal Audit

- Developed by the CHU Challenges Working Group under IACOP
- Aligns with the Global Internal Audit Standards (2025)
- Fully complementary to the IIA's Global Internal Audit Competency Framework, but tailored to the public sector context
- Supports professionalization and capacity development of public sector internal auditors

Serves as a strategic HR and governance tool for:

- CHUs and Audit Committees
- Heads of IA Units
- HR departments
- Training and certification institutions
- Complements other IACOP knowledge products (Manual Template, CPD Guide, QA Toolkit)

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Framework Overview

Framework built around 5 key competency domains:

1. Core Technical Skills – budgetary control, procurement, IT governance, sustainability, risk management
2. Professional Competencies – ethics, objectivity, public interest, governance, and quality assurance
3. Analytical & Critical Thinking – data analytics, fraud detection, policy evaluation, root cause analysis
4. Communication & Interpersonal Skills – clear reporting, advisory role, stakeholder engagement
5. Adaptability & Continuous Learning – digital literacy, regulatory change, CPD, future readiness

Applies across three levels:

- Management of IA
- Internal Audit Staff
- Junior Staff

→ Designed to complement and extend the IIA framework by embedding public sector–specific skills and values.

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How the Framework Adds Value

For CHUs and Governments:

- Standardizes job profiles, training, and evaluation criteria
- Supports skills gap analysis, succession planning, and capacity-building strategies
- Promotes alignment with international standards and consistency across IA units

For IA Functions:

- Provides a clear roadmap for career development and performance management
- Enhances audit quality, collaboration, and credibility
- Integrates IIA principles with public governance realities

For the public sector overall:

- Strengthens governance, accountability, and trust
- Ensures auditors are future-ready to address AI, sustainability, and cybersecurity challenges

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