

### Behavioral Examples

The following are selected behavioral examples for each skill rating level, “Basic” through “Coach” for each competency category. These examples are not intended to be comprehensive, but serve as a guide in applying the basic descriptions of each of four skill levels (i.e., 1-4) to the various competencies. For each level, it is presumed the behavioral examples of the lower levels are fully incorporated. That is, when the rating is assessed as a “3”, this presumes the individual has fully demonstrated the behavioral examples for levels 1 and 2. No behavioral examples are provided for skill level 5 – Expert as these would be similar to 4 – Coach, except with the additional ability to operate as a subject matter expert on the competency, developing new, innovative, and novel approaches to the item.

### Ethics

Rating	Behavioral Examples
<b>4 - Coach</b>	<ul style="list-style-type: none"> <li>• Clearly analyze situations where ethical matters are confused or in conflict</li> <li>• Articulate successful practices in ethics for the organization to consider</li> <li>• Advises and coaches management on ethical issues</li> </ul>
<b>3 - Skilled</b>	<ul style="list-style-type: none"> <li>• Behave in a manner that sustains trust and reinforces the reputation of internal auditing as objective and having the highest level of integrity</li> <li>• Incorporate considerations of ethics and fraud in audit engagements</li> <li>• Coach others to communicate a possible breach of ethics to the appropriate department within the organization</li> </ul>
<b>2 - Developing</b>	<ul style="list-style-type: none"> <li>• When identified, communicate any possible breach of ethics</li> <li>• Able to explain and defend need for internal auditors to operate in accordance with the IIA’s Code of Ethics</li> </ul>
<b>1 - Basic</b>	<ul style="list-style-type: none"> <li>• Understand the concepts of integrity, objectivity, confidentiality, and competency</li> <li>• Comply with the organization’s code of ethics</li> <li>• Consistently conducts oneself in line with the internal audit charter</li> <li>• Comply with The IIA’s Code of Ethics</li> </ul>

Internal Audit Management

Rating	Behavioral Examples
4 - Coach	<ul style="list-style-type: none"> <li>• Promote and protect the independence of internal audit</li> <li>• Act as a role model by exemplifying high performance for team members</li> <li>• Assemble diverse skills and talents needed to ensure required competencies are available to accomplish the audit plan</li> <li>• Adapt allocation of resources with changes to the audit plan</li> <li>• Develop and implement a workforce strategy for internal audit</li> <li>• Ensure clear performance standards are established for each level of staff</li> <li>• Evaluate current skills mix and determine gaps to be filled</li> <li>• Execute recruiting activities to fill skill gaps</li> <li>• Develop and maintain a succession plan for key internal audit roles and discuss with management and board</li> <li>• Provide recognition and reward for those internal audit who exceed expectations</li> <li>• Provide opportunities for staff to work on development needs</li> <li>• Motivate others by fostering open dialog and encouraging input</li> <li>• Assign work considering an individual’s career goals and the needs of the business</li> <li>• Monitor department morale to foster retention</li> </ul>
3 - Skilled	<ul style="list-style-type: none"> <li>• Monitor the independence and objectivity exhibited by internal auditors, elevating concerns as appropriate</li> <li>• Demonstrate efficiency and effectiveness in managing their time</li> <li>• Manage the team conducting audit engagements to ensure that objectives are met consistently within budget</li> <li>• Manage multiple and/or complex projects simultaneously</li> <li>• Exemplify and monitor due professional care of the internal audit team</li> <li>• Recognize the skills of others in order to delegate tasks effectively</li> <li>• Engage others in assignments to leverage their strengths and develop their weaknesses</li> <li>• Coach audit team members to develop their own goals and objectives that support achievement of team goals</li> <li>• Coach others to enhance their competence and professional development</li> </ul>
2 - Developing	<ul style="list-style-type: none"> <li>• Operate with objectivity and without bias, supporting the independence of internal audit</li> <li>• Consistently meet deadlines and objectives</li> <li>• Proactively manage accountabilities and identify possible solutions to barriers</li> <li>• Approach work in a manner that motivates others</li> </ul>
1 - Basic	<ul style="list-style-type: none"> <li>• Understand the concepts of independence and objectivity and seek out counsel from within internal audit on its application in the role</li> <li>• Manage time effectively to meet deadlines</li> <li>• Bring to supervisor’s attention missed deadlines</li> <li>• Supports recruitment process within internal auditing</li> </ul>

International Professional Practices Framework (IPPF)

Rating	Behavioral Examples
<p><b>4 - Coach</b></p>	<ul style="list-style-type: none"> <li>• Align internal audit policies with the IPPF</li> <li>• Ensure internal audit is operating in conformance with department policies and IPPF</li> <li>• Develop and maintain a quality assurance and improvement program including both internal and external assessments</li> <li>• Implement continuous improvement opportunities to enhance internal audit processes</li> <li>• Develop metrics for monitoring continuous improvement within internal audit</li> <li>• Effectively communicate results of quality assurance and improvement program to senior management and the Board</li> <li>• Coach internal audit personnel in conducting audit engagements according to department policies and IPPF</li> <li>• Adopt a risk-based approach in accordance with The IPPF for the audit plan</li> <li>• Adapts internal audit work as new technologies emerge or technology risks change</li> <li>• Coaches auditors on understanding and audit approaches to fraud and technology risks</li> <li>• Discloses non-conformance with the Code of Ethics and IPPF senior management and board</li> </ul>
<p><b>3 - Skilled</b></p>	<ul style="list-style-type: none"> <li>• Perform audit engagements according to internal audit policies and IPPF</li> <li>• Contribute to the development of a risk-based approach for the annual audit plan</li> <li>• Support assessment of department conformance with the IPPF through the internal assessment of the quality assurance and improvement program</li> <li>• Identify continuous improvement opportunities to enhance internal audit processes</li> <li>• Consistently perform audit work in accordance with department policy and IPPF</li> <li>• Review work performed by audit team to ensure documentation is in accordance with internal audit policies and IPPF</li> <li>• Understands broad range of fraud risks and effectively addresses through audit planning and execution</li> <li>• Understands broad range of technology risks and effectively addresses through audit planning and execution</li> </ul>
<p><b>2 - Developing</b></p>	<ul style="list-style-type: none"> <li>• Conduct self in accordance with department policies and IPPF</li> <li>• Perform audit work in accordance with department policies and the IPPF, with supervision</li> <li>• Articulate the attributes and benefits of risk-based audits</li> <li>• Conversant with types, attributes, measuring, and impact of fraud risk</li> <li>• Conversant with types, attributes, measuring, and impact of technology risk</li> </ul>
<p><b>1 - Basic</b></p>	<ul style="list-style-type: none"> <li>• Aware of the importance of internal audit policies and the IPPF</li> <li>• Understands risk-based approach to auditing</li> <li>• Aware of the nature of technology used by the organization and related risks</li> <li>• Understand fraud risk and recognizes indicators of fraud</li> </ul>

Governance, Risk & Compliance

Rating	Behavioral Examples
<p><b>4 - Coach</b></p>	<ul style="list-style-type: none"> <li>• Fully understand the organization’s governance, risk, and compliance frameworks</li> <li>• Advocate for proper role of internal audit in the organization</li> <li>• Educate management and board members on the three lines of defense model and its impact on internal audit and other parties within the organization</li> <li>• Maintain comprehensive insight into the organization’s current and emerging risk profile</li> <li>• Educate senior management and board on successful practices in governance, risk and control</li> <li>• Recognize the organization’s frameworks for governance, risk and control when developing the internal audit plan</li> <li>• Align the internal audit methodology to the organization’s governance, risk, and compliance frameworks</li> <li>• Discuss assessment of risk with the organization’s board and senior management</li> </ul>
<p><b>3 - Skilled</b></p>	<ul style="list-style-type: none"> <li>• Promote and demonstrate internal audit’s value</li> <li>• Incorporate the organization’s frameworks for governance, risk and control in audit planning</li> <li>• Apply the concepts of the organization’s governance, risk, and compliance frameworks in audit engagements</li> <li>• Explain the purpose and process of internal audit</li> <li>• Assess the application of the organization’s governance, risk, and compliance frameworks in audit activities</li> <li>• Assess the organization’s frameworks for governance, risk, and control, including IT governance</li> </ul>
<p><b>2 - Developing</b></p>	<ul style="list-style-type: none"> <li>• Recognize how internal audit contributes to the accomplishment of the organization’s business objectives</li> <li>• Incorporate understanding of risk frameworks in approach to the organization accomplishing its objectives and managing risks to those objectives</li> <li>• Articulate the value of internal audit in contributing to the governance of the organization</li> <li>• Understand the risk profile of the organization</li> <li>• Understand the impact of the organization’s governance, risk, and compliance frameworks in audit engagements</li> <li>• Demonstrate sound working knowledge of a generally accepted quality framework for the organization</li> </ul>
<p><b>1 - Basic</b></p>	<ul style="list-style-type: none"> <li>• Understand the organization’s governance, risk, and compliance frameworks</li> <li>• Understand the three lines of defense model, the roles and responsibilities of the three lines as well as senior management and the board</li> <li>• Understand internal audit’s role within an organization</li> <li>• Understand basic theories of risk and applicable risk management frameworks</li> <li>• Understand compliance requirements applicable to the organization</li> </ul>

Business Acumen

Rating	Behavioral Examples
<p><b>4 - Coach</b></p>	<ul style="list-style-type: none"> <li>• Identify and evaluate the external environment of the organization - its impact to the organization’s strategies and the effect of changes</li> <li>• Advise management on the impact of changes in the external environment on the organization</li> <li>• Discuss with senior management and the board the organization’s strategy and the linkage to internal audit activities</li> <li>• Discuss with senior management and the board the impact of the cultures that operate within the organization on the ability of the organization to achieve its objectives</li> <li>• Act as a trusted advisor to management and the board on areas involving governance, risk and control as they intersect with the organization’s objectives and strategies</li> <li>• Ensure internal audit activities fully reflect the organization’s environment, mission/vision, and objectives/strategies and related risks</li> <li>• Coach other internal auditors on the nature of the organization’s environment, mission/vision, and objectives/strategies and related risks</li> <li>• Coach other internal auditors on the impact of the organization’s environment, mission/vision, and objectives/strategies and related risks on internal audit activities</li> </ul>
<p><b>3 - Skilled</b></p>	<ul style="list-style-type: none"> <li>• Ensure understanding of the business risks and related internal control risk responses are considered in audit projects</li> <li>• Ensure external economic factors are considered in audit projects</li> <li>• Ensure industry specific factors are considered in audit projects</li> <li>• Ensure organization’s objectives and strategies, and related risks, drive risk-based audit projects</li> <li>• Understand the impact of various organizational cultures on the activities of the organization and consider during audit projects</li> <li>• Assess alignment of the strategies and activities of areas under audit to the organizational objectives and strategies</li> </ul>
<p><b>2 - Developing</b></p>	<ul style="list-style-type: none"> <li>• Understand external economic factors and their impact on the organization’s objectives and related risks</li> <li>• Understand external factors specific to the industry in which the organization operates</li> <li>• Articulate the organization’s mission and vision, and the connection to its business objectives and strategies</li> <li>• Understand the various cultures that operate within the organization</li> <li>• Demonstrate an understanding of:               <ul style="list-style-type: none"> <li>– Business objectives of areas being audited</li> <li>– Risks associated with business objectives</li> <li>– Risk responses put in place by management</li> </ul> </li> </ul>
<p><b>1 - Basic</b></p>	<ul style="list-style-type: none"> <li>• Understand the organization’s mission and business objectives</li> <li>• Understand the linkage between the organization’s mission and vision to its strategies and objectives</li> <li>• Have an awareness of the global economic factors that impact the organization and its objectives</li> </ul>

Communication

Rating	Behavioral Examples
<p><b>4 - Coach</b></p>	<ul style="list-style-type: none"> <li>• Coach others on how to interpret nonverbal communication (e.g., body language) and tailor messaging/style</li> <li>• Adapt speaking style on the spot based on audience response</li> <li>• Tailor verbal communication style to fit the audience</li> <li>• Use listening and questioning skills to influence challenging situations</li> <li>• Consistently draft written communications requiring little or no editing</li> <li>• Coach others on how to tailor written communications to different audiences</li> <li>• Communicate complex ideas clearly and concisely</li> <li>• Communicate effectively with senior management and board members</li> </ul>
<p><b>3 - Skilled</b></p>	<ul style="list-style-type: none"> <li>• Identify the best level, timing, and type of communications for the intended audience</li> <li>• Foster open communication with others</li> <li>• Establish a plan in advance of anticipated challenging interactions with others</li> <li>• Use listening and questioning skills to influence normal situations</li> <li>• Listen actively and ask questions to validate understanding of complex or difficult topics</li> <li>• Understand nonverbal communication</li> <li>• Organize ideas logically within written communication</li> <li>• Succinctly communicate thoughts in written form</li> <li>• Prepare written communications to senior management and the board</li> <li>• Effectively edit written communications of others</li> </ul>
<p><b>2 - Developing</b></p>	<ul style="list-style-type: none"> <li>• Understand the types of communication and when to use each (i.e., types of verbal and written communication)</li> <li>• Express thoughts clearly through verbal communication within internal audit and with management</li> <li>• Express thoughts clearly through written communication within internal audit and with management</li> <li>• Clearly and concisely document results of audit procedures</li> <li>• Conduct information seeking interviews with organization’s personnel, accurately capturing information</li> <li>• Understand the etiquette surrounding selected type of written communication (e.g., email, Instant message, Work papers)</li> </ul>
<p><b>1 - Basic</b></p>	<ul style="list-style-type: none"> <li>• Understand the importance of effective communication</li> <li>• Express thoughts adequately through verbal communication within internal audit and with organizational personnel</li> <li>• Express thoughts adequately through written communication within internal audit and with organizational personnel</li> </ul>

Persuasion and Collaboration

Rating	Behavioral Examples
<p><b>4 - Coach</b></p>	<ul style="list-style-type: none"> <li>• Create new and innovative approaches to resolving conflict</li> <li>• Serve as a key resource on understanding organizational politics</li> <li>• Create new techniques and approaches for others to use in building consensus and agreement</li> </ul>
<p><b>3 - Skilled</b></p>	<ul style="list-style-type: none"> <li>• Encourage others to work collaboratively</li> <li>• Achieve desired results by nurturing and building effective partnerships with stakeholders</li> <li>• Understands others motives and works to reach resolution considering these motives</li> <li>• Put people at ease and build open, constructive relationships with all parties                             <ul style="list-style-type: none"> <li>– Anticipate and make allowances for the impact of own interpersonal style on others when communicating and building relationships</li> <li>– Recognize own limitations and seek advice and support where required</li> </ul> </li> <li>• Manage conflict by negotiating and resolving disagreements                             <ul style="list-style-type: none"> <li>– Balance diplomacy with assertiveness</li> <li>– Identify and manage the needs and expectations of the stakeholders</li> <li>– Consider organizational politics</li> </ul> </li> <li>• Lead by example with regard to respect, helpfulness, and cooperation</li> <li>• Lead through influence, personal conviction and sensitivity rather than position</li> </ul>
<p><b>2 - Developing</b></p>	<ul style="list-style-type: none"> <li>• Seeks out opportunities to collaborate with others to resolve issues</li> <li>• Value and promote diverse viewpoints and cultural sensitivity</li> <li>• Participate fully as a team player</li> <li>• Understand the importance of removing organizational barriers, and try to overcome them when they present themselves in audit engagements</li> </ul>
<p><b>1 - Basic</b></p>	<ul style="list-style-type: none"> <li>• Collaborate with others to accomplish objectives</li> <li>• Recognizes importance and advantages of expertise, credibility and position to influence behavior of others</li> <li>• Demonstrate respect for others</li> <li>• Consider others opinions in resolving issues, but maintain objectivity of thought as an auditor</li> </ul>

Critical Thinking

Rating	Behavioral Examples
4 - Coach	<ul style="list-style-type: none"> <li>• Develop new and innovative approaches in analyzing information to draw meaningful conclusions</li> <li>• Create an innovative approach for using available information gathering and analytical tools to improve efficiency</li> <li>• Create and share solutions which can be applied as a leading practice</li> <li>• Coach others on best practices in data gathering, analysis, root cause identification, and problem solving</li> <li>• Provide a clear recommended course of action to senior management and board members for solving difficult or complex issues</li> </ul>
3 - Skilled	<ul style="list-style-type: none"> <li>• Select from among various techniques (e.g., data mining, data analysis, statistical techniques, structured interviews, focus groups, social media mining) to efficiently obtain relevant data/information</li> <li>• Independently use the various data-gathering tools that are most effective and efficient</li> <li>• Use a structured problem solving methodology</li> <li>• Identify solutions that address the root causes of a problem</li> <li>• Gather and use benchmark research to support decisions and key messages</li> <li>• Collaborate with others in the organization to verify the analysis and potential solutions</li> </ul>
2 - Developing	<ul style="list-style-type: none"> <li>• Use various techniques for gathering accurate, complete, and relevant depending on the objectives and availability of data</li> <li>• Verify that information selected is relevant, accurate, and sufficient</li> <li>• Apply problem solving techniques to routine issues</li> <li>• Determines root causes to issues and problems</li> <li>• Develop ideas to solve problems</li> <li>• Consider context and totality of data when drawing conclusions</li> <li>• Transform raw data into useful information to better understand the problem</li> </ul>
1 - Basic	<ul style="list-style-type: none"> <li>• Understand the importance of using accurate, complete, and relevant information in decision making</li> <li>• Consider the root cause of issues</li> <li>• Use experience as a guide when solving problems</li> </ul>

Internal Audit Delivery

Rating	Behavioral Examples
<p><b>4 - Coach</b></p>	<ul style="list-style-type: none"> <li>• Provide insights to the audit project planning</li> <li>• Identify resources needed and address limitations for the audit engagement</li> <li>• Monitor progress of audit projects to ensure timely completion</li> <li>• Coach others on audit techniques, evaluation of information, and results to be reported</li> <li>• Create an environment with consistent focus on audit objectives and quality</li> <li>• Ensure documentation complies with internal audit requirements</li> <li>• Coach others on how to document and maintain audit evidence</li> <li>• Ultimately responsible for completeness and accuracy of evidence for audit conclusions</li> <li>• Collaborate with senior management on the more complex audit issues to develop possible responses to unacceptable levels of risk</li> <li>• Develop the processes, tools, and techniques for following up with management</li> <li>• Develop in others the skills required for effective follow-up</li> <li>• Trusted advisor to and collaborating with management to solve issues identified by internal audit</li> </ul>
<p><b>3 - Skilled</b></p>	<ul style="list-style-type: none"> <li>• Ensure audit project objectives are aligned with internal audit risk-based plan</li> <li>• Solicit management input on the risks associated within the scope of the audit project</li> <li>• Adapt the scope of audit projects for changes in risks or new information</li> <li>• Plan the nature, timing, and extent of audit project procedures</li> <li>• Establish audit project plan, work program, and project timeline</li> <li>• Ensure the scope of work will meet the audit project objectives</li> <li>• Ensure resources available for the audit project are sufficient to accomplish its objectives</li> <li>• Use a structured process for organizing audit evidence</li> <li>• Exemplify and monitor due professional care when managing audit assignments</li> <li>• Synthesize key information from a variety of sources to support audit engagement results</li> <li>• Ensure work is conducted timely</li> <li>• Ensure all work is fully documented and archived to comply with internal audit requirements</li> <li>• Ensure all audit conclusions are fully supported in the work papers</li> <li>• Ensure suggested risk responses are consistent with organizational objectives and have appropriate balance of costs and benefits</li> <li>• Collaborate with management on possible solutions to address risks in excess of appetite</li> <li>• Review drafts of audit findings from less experienced personnel and coach as needed</li> <li>• Assume responsibility for completeness and accuracy of audit results reported</li> <li>• Evaluate mitigating conditions in the event a risk cannot be effectively addressed timely</li> <li>• Follow up to ensure responses to unacceptable risks have been effectively implemented by management and senior management has concurred with risk response</li> </ul>
<p><b>2 - Developing</b></p>	<ul style="list-style-type: none"> <li>• Understand the audit project plan, including scope and key risks</li> <li>• Conduct audit procedures with coaching from audit supervisors</li> <li>• Assemble complete and accurate documentation of work performed in accordance with established policies</li> <li>• Evaluate evidence to identify unacceptable levels of risk and root causes, with supervision</li> <li>• Collect action-plan implementation data from management</li> </ul>
<p><b>1 - Basic</b></p>	<ul style="list-style-type: none"> <li>• Understand the importance of planning</li> <li>• Review project planning prior to beginning of work</li> <li>• Determine the appropriateness and sufficiency of audit evidence with supervision</li> <li>• Understand the importance of documenting audit evidence and internal audit's documentation expectations</li> <li>• Create work papers that meet the audit evidence requirements under direct supervision</li> <li>• Complete assigned audit work timely</li> <li>• Understand due professional care when conducting audit assignments</li> </ul>

Improvement & Innovation

Rating	Behavioral Examples
<p><b>4 - Coach</b></p>	<ul style="list-style-type: none"> <li>• Help others create their individual development plans, monitor performance, and make recommendations</li> <li>• Develop an environment that embraces change and rewards continuous improvement within internal audit</li> <li>• Consider new and innovative approaches to execute the internal audit mission and charter</li> <li>• Influence management to recognize the need for change and associated risks</li> <li>• Collaborate with executive management to address areas that can benefit from change and innovation</li> <li>• Coach management and internal auditors on how to create an environment that embraces change</li> <li>• Assess the impact of organizational change on the audit plan</li> <li>• Develop innovative approaches to enhance internal audit</li> <li>• Coach others on how to embrace change within internal audit</li> <li>• Conduct performance discussions fostering trust and elevating performance</li> </ul>
<p><b>3 - Skilled</b></p>	<ul style="list-style-type: none"> <li>• Collaborate with business management on possible opportunities for change</li> <li>• Assess the impact of organizational change on the audit engagement</li> <li>• Demonstrate value by generating innovative solutions</li> <li>• Brainstorm within internal audit to address areas that could benefit from change and innovation</li> <li>• Engage with others to assess the feasibility of new ideas</li> <li>• Initiate and implement positive changes in area of work</li> <li>• Identify the risks associated with a proposed change and help prepare internal audit to manage the related risk</li> <li>• Lead components of change within internal audit</li> <li>• Seek new and challenging assignments to ensure continuous self-development</li> <li>• Leverage strengths and compensate for development needs by involving others</li> <li>• Take a holistic view of development needs and create an individual development program</li> <li>• Provide input to help others prepare for career discussions and performance reviews</li> <li>• Provide others with candid and constructive feedback</li> </ul>
<p><b>2 - Developing</b></p>	<ul style="list-style-type: none"> <li>• Identify possible opportunities for change within organizational processes</li> <li>• Contribute new ideas to improve internal audit</li> <li>• Adapt to changes within internal audit</li> <li>• Proactively seek and participate in learning development opportunities</li> <li>• Engage new ideas and approaches that challenge the status quo</li> <li>• Build upon and learn from experiences by applying new knowledge to subsequent tasks</li> <li>• Seek coaching on strengths and weaknesses and modify behavior in response to feedback</li> <li>• Network with others in the profession</li> </ul>
<p><b>1 - Basic</b></p>	<ul style="list-style-type: none"> <li>• Share experiences with others</li> <li>• Recognize the value of change and innovation within any organization</li> <li>• Recognize that all areas have opportunity for change and innovation, including internal audit</li> <li>• Have an innate sense of curiosity</li> <li>• Desire to learn and improve</li> <li>• Seek coaching to meet job requirements</li> <li>• Receptive to constructive feedback</li> <li>• Seeks out professional development activities and uses relevant learning opportunities</li> </ul>