



# INTEGRATED COMPETENCY FRAMEWORK AND DICTIONARY FOR SAIs

*Achieving Professional Excellence*



October 2022

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## A. AFROSAI-E INTEGRATED COMPETENCY FRAMEWORK

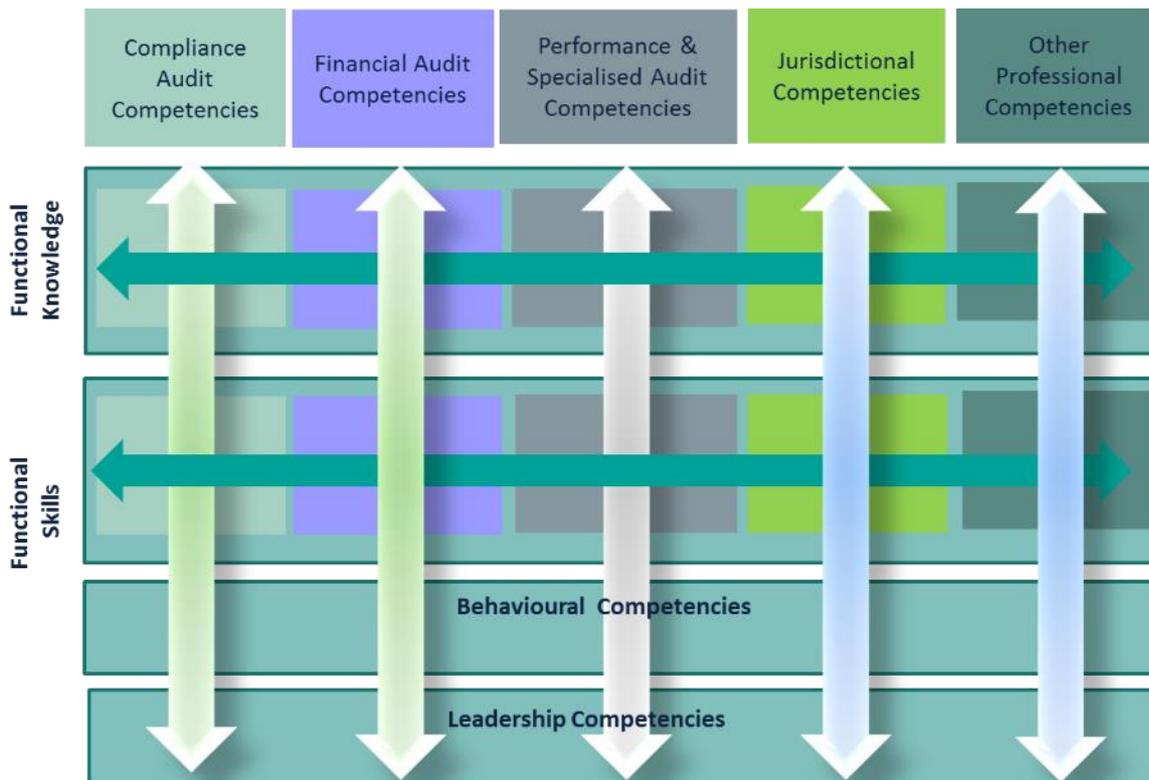
The AFROSAI-E Integrated Competency Framework defines the knowledge, skills, behavioural and leadership competencies for audit and other professional roles in the SAI.

The knowledge and skills in the Framework are aligned with the INTOSAI Standards for Supreme Audit Institutions (ISSAIs) on financial, performance and compliance auditing. The behavioural and leadership competencies are aligned with the five fundamental values of ISSAI 130 (Code of Ethics).

Each competency in this Framework includes a definition to ensure a mutual understanding of the competency and uniform application thereof.

The AFROSAI-E Integrated Competency Framework and dictionary can aid SAIs to:

- Develop job profiles
- Compile job advertisements
- Conduct assessments for recruitment
- Conduct competency-based recruitment
- Do skills assessments for training
- Use it as a basis for performance management contracts
- Retain staff with critical skills
- Do leadership assessment and development
- Conduct assessments for succession



## B. BACKGROUND ON THE INTEGRATED COMPETENCY FRAMEWORK

In 2017 AFROSAI-E expanded the existing INTOSAI Competency Framework and issued the first edition of its Integrated Competency Framework to:

- define competencies for **all the roles in the SAI**.
  - **Audit** (Compliance, Financial, Performance, Specialised Audit).
  - **Other professional roles** (HR, Communication, IT Support, Finance, Legal, Procurement and Admin).
- define functional knowledge and functional skills for all the roles.
- include behavioural competencies required for appropriate work behaviour in SAIs.
- define and incorporate leadership competencies.

In 2021 AFROSAI-E reviewed and further updated the functional knowledge and skills for audit roles. The following activities enhanced the update of the Integrated Competency Framework for SAIs.

- Defining the strategic links between the audit function and SAIs statutory objectives, values, and strategic plans.
- Identification of sophisticated technical, business, behavioural and leadership competencies required for SAIs to operate effectively in the fast-changing public-sector landscape.
- Researching the legal basis of the audit function.
- Evaluating compliance of the audit function with government policy.
- Establishing alignment with the INTOSAI Standards (ISSAIs).
- Assessing the audit flow process.

- Determining the competencies required for the effective operations of support services in the SAI.

Each role in the SAI has its own set of competencies needed to perform the job effectively. To design the competencies for different roles, the development team did an in-depth investigation of the roles within a SAI, involved role-players from different SAIs and considered the following:

- Strategic objectives of SAIs
- Values of SAIs
- Old job descriptions
- ISSAIs relevant to regulatory or other compliance issues
- Predictions for the future of SAIs

To create a holistic framework for a SAI, the team used a sample of roles from across the SAI, ensuring capturing the widest range of relevant competencies. The updated comprehensive Framework was issued in January 2022 with competencies for the following roles:

- Compliance Audit
- Financial Audit
- Performance Audit
- Specialised Audit
  - IT, Forensic, and Environmental Audit
- Other Professional roles
  - Communication, Human Resources, Finance, IT Support, Procurement and Legal

## 1. COMPETENCIES FOR AUDIT STAFF

The following knowledge requirements were identified for audit professionals to function and perform effectively in the SAI environment. **Functional knowledge** is acquired through experience, learning or formal education and is based on the theoretical understanding of the SAI environment.

To know and understand the following sufficiently to be able to apply it in practice:

| KNOWLEDGE HEADING DESCRIPTION   | KNOWLEDGE CONTENT DESCRIPTION  |
|---|--|
| <b>Local legislation and regulatory framework governing the local SAI and auditing profession</b> | The legislation governing the local SAI, the legislation governing the local auditing profession and any rules and regulations issued by the local regulating body of the auditing profession and or SAI, for example, disciplinary rules and rules of improper conduct and requirements for when the SAI elects not to perform an audit.  |
| <b>INTOSAI Lima declaration of guidelines on auditing precepts</b>                                | The precepts of public sector audit centred around the themes general, independence, relationship to parliament, government and the administration, powers of supreme audit institutions, audit methods, audit staff, international exchange of experiences, reporting and audit powers of supreme audit institutions.   |
| <b>Mexico's declaration on SAI independence</b>   | <p>The eight core principles essential to proper public sector auditing are:</p> <ul style="list-style-type: none"> <li>- An appropriate and effective constitutional/statutory/legal framework and de facto application provisions of this framework.</li> <li>- Independence, security of tenure and legal immunity on the normal discharge of duties for SAI heads and members.</li> <li>- Sufficiently broad mandate and full discretion in discharging SAI functions.</li> <li>- Unrestricted access to information.</li> <li>- The right and obligation to report on audit work.</li> <li>- Freedom over the content and timing of audit reports and publishing and disseminating thereof.</li> <li>- Effective follow-up mechanisms on SAI recommendations.</li> <li>- Autonomy and availability of appropriate resources.</li> </ul> |
| <b>INTOSAI Code of ethics</b>   | The role and importance of ethics in public sector auditing and the five fundamental principles: integrity, independence and objectivity, competence, professional behaviour, confidentiality, and transparency; and specific requirements relating to each. Risks factors influencing   |

| <b>KNOWLEDGE HEADING DESCRIPTION</b>  | <b>KNOWLEDGE CONTENT DESCRIPTION</b>   |
|---|--|
|   | compliance with the principles. Requirements of SAIs relating to implementing and monitoring compliance with the fundamental principles at the SAI level and the level of SAI staff.   |
| <b>International code of ethics for professional accountants, including international independence standards</b>            | How the code is structured, and the requirements relating to compliance with the code. The fundamental principles are integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour. Part 3 on professional accountants in public practice and the international independence standards. Part 4A on audit and review engagements and part 4B on assurance engagements other than audit and review engagements. |
| <b>Local code of professional conduct for auditors</b>  | Where applicable, the code of ethics and professional conduct issued by the local regulating body for the auditing profession and the differences between the local code and the international code.   |
| <b>Guidelines and pronouncements issued by the local regulating body for the auditing profession</b>                        | Guidelines issued by the local regulating body for the audit profession may deal with, for example, auditing in the public sector and when private sector auditors conduct audits on behalf of the SAI in the local jurisdiction (i.e., from the point of view of the SAI).  |
| <b>Definitions in professional standards, codes, legislation guides and regulations</b>                                     | Defined terms in the different documents, including legislation, codes, rules and regulations, guides and in professional standards, explaining the context-specific meaning of the defined terms in the context of the auditing profession.   |
| <b>Preface to the international quality control, auditing, review, other assurance, and related services pronouncements</b> | The scope and authority of the IAASB's pronouncements and how the pronouncements are structured.   |
| <b>Quality control for SAIs</b>   | The objectives and requirements of a SAI are to establish and maintain a system of quality control, including policies and procedures to address the elements of a system of quality control and documentation requirements.   |
| <b>Key elements that create an environment for audit quality</b>  | Elements of an environment that provides a platform for quality audits, classified as inputs, processes, outputs, key interactions within the financial reporting supply chain and contextual factors.   |

| <b>KNOWLEDGE HEADING DESCRIPTION</b>  | <b>KNOWLEDGE CONTENT DESCRIPTION</b>   |
|---|--|
| <b>The value and benefit of supreme audit institutions - making a difference in the lives of citizens</b> | <p>The 12 principles of value and benefits of SAIs, underpinning the goal for SAIs to make a difference in the lives of citizens:</p> <ul style="list-style-type: none"> <li>- Strengthening the accountability, transparency and integrity of government and public sector entities comprising SAI independence, public sector accountability, appropriate corrective action by those charged with governance and reporting on audit results.</li> <li>- Demonstrating ongoing relevance to citizens, parliament and other stakeholders comprising a responsive approach, effective communication and providing credible insight and guidance.</li> <li>- Being a model organisation through leading by example comprising SAI transparency and accountability, good SAI governance, compliance with the SAI code of ethics, excellence and quality and capacity building.</li> </ul> |
| <b>Principles of transparency and accountability</b>  | <p>Nine principles of transparency and accountability:</p> <ul style="list-style-type: none"> <li>- Performance of duties under a legal framework.</li> <li>- Making the mandate, responsibilities, mission and strategy of the SAI public.</li> <li>- Adopting objective and transparent audit standards, processes and methods.</li> <li>- High standards of integrity and ethics for all staff.</li> <li>- Maintaining principles when activities are outsourced.</li> <li>- Economical, efficient, effective and compliant operations reported on publicly.</li> <li>- Reporting audit results publicly.</li> <li>- Communicating activities and audit results timely and widely.</li> <li>- Enhancing quality and credibility through external independent advice.</li> </ul>   |
| <b>Principles of jurisdictional activities of SAIs</b>  | <p>Jurisdictional activities comprise a separate function to hold individuals who manage public funds personally accountable for irregularities leading to losses by passing judgements on personal financial liability and disciplinary liability per relevant laws and regulations. The functions and roles required within a SAI which carries out jurisdictional activities.</p>   |
| <b>Principles of jurisdictional activities of SAIs</b>  | <p>The 12 principles specific to jurisdictional activities under the following objectives:</p>   |

| <b>KNOWLEDGE<br/>HEADING<br/>DESCRIPTION</b>                                | <b>KNOWLEDGE CONTENT DESCRIPTION</b>   |
|---|--|
|   | <ul style="list-style-type: none"> <li>- Prerequisites and legal framework, comprising liability and sanction defined by law, legal guarantees ensuring SAI independence, SAI legal powers for access to information, prosecution and sanctions within a reasonable time and an appeal and objection function.</li> <li>- Jurisdictional proceedings, comprising fair trial per legal procedures, regulations and procedures to ensure impartiality of judgements, judgements to be effective and implemented and multiple sanctions for the same offence to be governed by law, SAI quality control, completing jurisdictional procedures within a reasonable time and making judgements publicly within confidentiality and protection of personal information constraints.</li> </ul> |
| <b>Fundamental principles of public-sector auditing</b>                     | <p>The role, purpose, and authority of SAIs. The mandate of the SAI is to carry out public-sector auditing. What does public sector auditing consist of, and what are the objectives thereof? The three types of public sector auditing engagements are attestation, direct reporting engagements and reasonable and limited assurance engagements. The elements of public sector auditing include the parties, subject matter, criteria, and subject matter information. Establishing confidence and how assurance is provided. The general principles of public sector auditing and the principles related to the audit process (Governed by ISSAIs).</p>  |
| <b>Financial audit principles</b>   | <p>The framework for elements and principles of financial auditing. Performing financial audits following the financial audit standards and complying with the code of ethics and quality control standards.</p>   |
| <b>General principles and responsibilities relating to financial audits</b> | <p>Key concepts include obtaining reasonable assurance, applying materiality, using professional judgement, maintaining professional scepticism, identifying risks of material misstatements, obtaining sufficient and appropriate audit evidence, drawing conclusions from audit evidence obtained and forming an opinion based on the conclusions drawn.</p>   |
| <b>Financial audit standards</b>  | <p>Requirements relating to risk assessment and response to assessed risks, planning of an audit, identifying and assessing the risk of material misstatement through understanding the entity and its environment, materiality in planning and performing an audit and in the evaluation of misstatements, the auditor's response to assessed risks due to fraud or error, audit considerations relating to an entity using a service organisation and evaluation of misstatements identified during an audit.</p>  |

| <b>KNOWLEDGE<br/>HEADING<br/>DESCRIPTION</b> | <b>KNOWLEDGE CONTENT DESCRIPTION</b>   |
|--|--|
| <b>Performance audit principles</b>          | <p>Performance auditing examines whether government operates following economy, efficiency, and effectiveness and identifies possible improvements. The framework for elements, principles, and objectives of performance auditing. Selecting one of the three approaches, i.e., systems-orientated, results-orientated, or problem-orientated approach. Establishing criteria, managing audit risk and communication requirements. Requirements relating to professional competence, judgement and scepticism and quality control on individual assignments. Materiality and documentation requirements. Principles related to the audit process being planning, conducting, reporting and follow-up.</p>                       |
| <b>Performance audit standard</b>            | <p>General requirements for performance auditing relating to independence and ethics, identification of the intended users, responsible parties, and subject matter, creating confidence and communicating assurance, defining the audit objectives, selecting a result, problem, system-orientated, or a combined approach, establishing suitable audit criteria, audit risk management, communication, quality control, applying professional judgement and scepticism and materiality. Requirements are related to the performance of the audit process relating to audit topic selection, planning and designing the audit, conducting the audit, reporting, and following up on matters previously reported on.</p>         |
| <b>Compliance audit principles</b>           | <p>The purpose and authority of compliance audit principles. The framework and objective of compliance auditing are to assess whether activities, transactions and information comply with the relevant legal and regulatory requirements. Characteristics and different perspectives of compliance auditing, i.e., relating to the audit of financial statements, or separately, or in combination with performance auditing. Elements of compliance auditing, i.e., authorities and criteria, intended users and responsible parties, scope and objectives, subject matter and the three parties. Reasonable and limited assurance. General principles and principles related to the audit process in compliance auditing.</p> |
| <b>Compliance audit standard</b>             | <p>Requirements relating to the three parties in the engagement and compliance audits conducted by SAIs with jurisdictional powers. The objectives of a compliance audit include the characteristics of the engagement, reasonable assurance, limited assurance, direct reporting and attestation engagements, and identification of the subject matter and</p>  |

| <b>KNOWLEDGE HEADING DESCRIPTION</b>   | <b>KNOWLEDGE CONTENT DESCRIPTION</b>   |
|--|--|
|  | scope. General requirements relating to compliance auditing relating to objectivity and ethics, audit risk, fraud risk, selection areas significant for the intended users, professional judgement and scepticism, quality control documentation and communication.  |
| <b>Compliance audit standard</b>   | Requirements related to the planning process in respect of identifying the users and the responsible party, defining the subject matter and audit criteria, determining the level of assurance and materiality, understanding the entity and its environment and internal controls and preparing an audit strategy and audit plan. Requirements are related to performing audit procedures to obtain sufficient and appropriate audit evidence and in respect of audit sampling. Requirements relating to evaluating audit evidence, forming conclusions and reporting on the findings for different types of engagements and reporting requirements for SAIs with jurisdictional powers and considerations relating to reporting suspected unlawful acts. Follow-up requirements. |
| <b>Continuing professional development</b>   | CPD Policies and requirements of the local regulating body for the auditing profession.  |
| <b>IFRS, IPSAS, local accounting framework requirements and/or public sector accounting framework requirements</b> | Which Accounting Frameworks and Standards are applicable in the local environment? What the requirements are, how the applicable Accounting Frameworks and Standards work, and how they must be applied by the entity being audited.   |
| <b>Local public financial management legislative and regulatory framework requirements</b>                         | Requirements of the local legislative and regulatory framework governing the management of public finances and procurement. This would include local legislation, regulations and practice notes and guides issued by local authorities, e.g., the local national and regional treasury departments.   |
| <b>Local legislative and regulatory framework governing the specific industry of the auditee</b>                   | Requirements of the local legislative and regulatory framework governing the specific industry or sector of which the auditee forms part, which may have an impact on the audit.   |
| <b>Information systems, computerised information systems</b>   | Knowledge of information systems and computerised information systems and environments, internal controls relating to it and computer-assisted audit techniques.   |

| KNOWLEDGE<br>HEADING<br>DESCRIPTION            | KNOWLEDGE CONTENT DESCRIPTION |
|--|-------------------------------|
| <b>and computer-assisted audit techniques.</b> |                               |

The following skill requirements were identified for Audit Professionals to function and perform effectively in the SAI environment. **Functional skills** are practical, defining abilities and skills required for effective work performance in a SAI.

To be able to apply the following and perform the following during audit and other assurance engagements:

| SKILL HEADING<br>DESCRIPTION   | SKILL CONTENT DESCRIPTION   |
|--|---|
| <b>Local legislation and regulatory framework governing the local SAI and auditing profession</b>                | To apply the prescripts of the legislation governing the local SAI, legislation governing the local auditing profession and rules and regulations issued by the local regulating body of the auditing profession and or SAI, which are applicable under which circumstances, correctly in conducting the business of the SAI and on audits in the different circumstances and scenarios which may be encountered. |
| <b>Code of Ethics</b>  | To apply the five fundamental principles and the specific requirements relating to each correctly in the conduct of the business of the SAI and on individual engagements, to identify and manage the risks factors influencing compliance with the principles and to monitor compliance with the fundamental principles at the overall SAI level and the level of individual SAI staff members.                  |
| <b>International code of ethics for professional accountants, including international independence standards</b> | To apply the relevant requirements of the ethical code to the different phases and components of individual audits and in the general conduct of the business of the SAI.   |
| <b>When private sector auditors perform audits on behalf of the SAI</b>  | To manage the relationship and responsibilities of the SAI and private sector auditors when private sector auditors perform audits on behalf of the SAI.  |
| <b>Enabling IT Tools</b>   | To use IT tools and computer-assisted auditing techniques effectively and efficiently in the general conduct of the business of the SAI and individual engagements.   |

| <b>SKILL HEADING<br/>DESCRIPTION</b>  | <b>SKILL CONTENT DESCRIPTION</b>  |
|---|---|
| <b>IT Environments at clients</b>   | To evaluate computerised information systems and environments and to develop, perform and document audit procedures for computerised information systems and environments.  |
| <b>Quality control for SAIs</b>   | To establish, maintain, operate, and support a system of quality control and to execute the quality procedures in conducting the business of the SAI.   |
| <b>The value and benefit of supreme audit institutions - making a difference in the lives of citizens</b> | <p>To develop, perform, document, and monitor operating procedures to ensure that the following are applied correctly and consistently in the conduct of the business of the SAI and in executing individual engagements and in executing engagements for a sector as a whole:</p> <ul style="list-style-type: none"> <li>- The 12 principles of value and benefits of SAIs.</li> <li>- The nine principles of transparency and accountability.</li> <li>- The 12 principles specific to jurisdictional activities for those SAIs and SAI staff members with jurisdictional responsibilities.</li> </ul>  |
| <b>Fundamental principles of public-sector auditing</b>   | <p>To develop, perform, document, and monitor operating procedures to ensure that:</p> <ul style="list-style-type: none"> <li>- The role of the SAI is fulfilled, and the authority of the SAI is exercised appropriately in carrying out public sector auditing.</li> <li>- That the three types of public sector audits, attestation and direct reporting engagements and reasonable and limited assurance engagements are conducted by the relevant professional standards.</li> <li>- To manage the elements of public sector auditing, including the parties, subject matter, criteria, and subject matter information.</li> <li>- To establish confidence and to provide assurance correctly.</li> <li>- To apply the general principles of public sector auditing and the principles related to the audit process in the business of the SAI and on individual engagements.</li> </ul> |
| <b>Financial audit principles</b>   | To develop, perform, document, and monitor operating procedures to ensure that the framework for elements and principles of financial auditing are complied with in individual audit engagements.   |
| <b>Financial audit standards (i)</b>  | <p>To develop, perform, document and monitor operating and audit procedures that encompass the following:</p> <ul style="list-style-type: none"> <li>- Complying with the requirements relating to the overall objectives of the independent auditor and the conduct of an audit by ISSAIs.</li> <li>- Agreeing on the terms of audit engagements, drafting, and issuing engagement letters.</li> <li>- Complying with quality control requirements for audits of financial statements.</li> </ul>  |

| SKILL HEADING<br>DESCRIPTION           | SKILL CONTENT DESCRIPTION   |
|--|---|
|  | <ul style="list-style-type: none"> <li>- Preparing appropriate audit documentation.</li> <li>- Fulfilling the auditor's responsibilities relating to fraud, considerations of laws and regulations, communication with those charged with governance and communication of deficiencies in internal control to those charged with governance and management.</li> </ul>  |
| <b>Financial audit standards (ii)</b>  | <p>To develop, perform, document and monitor operating and audit procedures that encompass obtaining reasonable assurance, applying materiality, using professional judgement, maintaining professional scepticism, identifying risks of material misstatements, obtaining sufficient and appropriate audit evidence, drawing conclusions from audit evidence obtained and forming an opinion based on the conclusions drawn.</p>   |
| <b>Financial audit standards (iii)</b> | <p>To develop, perform, document and monitor operating and audit procedures that encompass the following:</p> <ul style="list-style-type: none"> <li>- Performing risk assessment and developing responses to assessed risks.</li> <li>- Planning an audit, identifying and assessing the risk of material misstatement through understanding the entity and its environment.</li> <li>- Calculating and applying materiality in planning and performing an audit.</li> <li>- Responding to assessed risks and audit considerations relating to an entity using a service organisation.</li> <li>- Evaluating misstatements identified during an audit.</li> </ul>  |
| <b>Performance audit principles</b>    | <p>To develop, perform, document and monitor operating and audit procedures that encompass the following:</p> <ul style="list-style-type: none"> <li>- Applying the framework for elements, principles, and objectives of performance auditing.</li> <li>- Selecting and applying the appropriate of the three approaches, i.e., systems-orientated, results-orientated, or problem-orientated approach.</li> <li>- Establishing criteria, managing audit risk and communicating during the engagement as required.</li> <li>- Applying professional competence, judgement, and scepticism and performing quality control procedures on individual assignments.</li> <li>- Calculating and applying materiality and documenting the work and conclusions as required.</li> <li>- Performing the audit process, planning, conducting, reporting and following up.</li> </ul> |

| SKILL HEADING<br>DESCRIPTION         | SKILL CONTENT DESCRIPTION   |
|--------------------------------------|---|
| <b>Performance audit standard</b>    | <p>To develop, perform, document and monitor operating and audit procedures that encompass the following:</p> <ul style="list-style-type: none"> <li>- Applying the general requirements for performance auditing relating to independence and ethics, identification of the intended users, responsible parties and subject matter, creating confidence and communicating assurance, defining the audit objectives, selecting a result, problem, system-orientated, or a combined approach, establishing suitable audit criteria, audit risk management, communication, quality control, applying professional judgement and scepticism and materiality correctly on specific audit engagements.</li> <li>- Applying the requirements related to the performance of the audit process relating to audit topic selection, planning, and designing the audit, conducting the audit, reporting and following up on matters previously reported on correctly on specific audit engagements.</li> </ul> |
| <b>Compliance audit principles</b>   | <p>To develop, perform, document and monitor operating and audit procedures that encompass the following:</p> <ul style="list-style-type: none"> <li>- Conducting compliance audits by applying the framework and objective of compliance auditing to assess whether activities, transactions and information comply with the relevant legal and regulatory requirements.</li> <li>- Conducting compliance audits with different characteristics and perspectives, i.e., relating to the audit of financial statements, or separately, or in combination with performance auditing.</li> <li>- Performing compliance audits by the elements of compliance auditing, i.e., authorities and criteria, subject matter and the three parties.</li> <li>- Perform reasonable and limited assurance engagements.</li> <li>- Applying the general principles and principles related to the audit process in compliance auditing.</li> </ul>  |
| <b>Compliance audit standard (i)</b> | <p>To develop, perform, document and monitor operating and audit procedures that encompass the following:</p> <ul style="list-style-type: none"> <li>- Applying the requirements relating to the three parties in the engagement and compliance audits conducted by SAIs with jurisdictional powers correctly in specific audit engagements.</li> <li>- Achieving the objectives of a compliance audit, including the characteristics of the engagement, reasonable assurance, limited assurance, direct reporting and attestation engagements, and</li> </ul>  |

| SKILL HEADING<br>DESCRIPTION                      | SKILL CONTENT DESCRIPTION   |
|---|---|
|   | <p>identification of the subject matter and scope of specific engagements.</p> <ul style="list-style-type: none"> <li>- Complying with the general requirements relating to compliance auditing relating to objectivity and ethics, audit risk, fraud risk, selection areas significant for the intended users, professional judgement and scepticism, quality control documentation and communication on specific audit engagements.</li> </ul>  |
| <b>Compliance audit standard (ii)</b>             | <p>To develop, perform, document and monitor operating and audit procedures that encompass complying with the following:</p> <ul style="list-style-type: none"> <li>- The requirements related to the planning process in respect of identifying the users and the responsible party, defining the subject matter and audit criteria, determining the level of assurance as well as materiality, understanding the entity and its environment and internal controls and preparing and audit strategy and audit plan on specific audit engagements.</li> <li>- The requirements related to performing audit procedures to obtain sufficient and appropriate audit evidence and in respect of audit sampling on specific audit engagements.</li> <li>- The requirements relating to evaluating audit evidence, forming conclusions, and reporting on the findings for different types of engagements and reporting requirements for SAIs with jurisdictional powers and considerations relating to reporting suspected unlawful acts in specific audit engagements.</li> <li>- The follow-up requirements on specific audit engagements.</li> </ul> |
| <b>IT Audit</b>                                   | <p>Ability to examine and evaluate an organisation's information technology infrastructure, policies, and operations to determine whether IT controls to protect assets, ensure data integrity, and are aligned with the organisation's overall goals. Understand business and financial controls that involve information technology systems. To perform and/or use the following appropriately in an IT audit context: Analytical skills, data visualisation skills, big data tools, programming and algorithms, data structures and object-oriented languages, coding quantitative and statistical analysis; problem-solving; SQL, data mining and data value chain.</p>   |
| <b>Continuing professional development</b>        | <p>To carry out and document CDP activities in compliance with policies and requirements of the local regulating body for the auditing profession.</p>  |
| <b>IFRS, IPSAS and local accounting framework</b> | <p>To identify the correct Accounting Frameworks and Standards that apply to individual engagements. To evaluate whether the audited financial</p>  |

| <b>SKILL HEADING<br/>DESCRIPTION</b>   | <b>SKILL CONTENT DESCRIPTION</b>   |
|--|--|
| <b>requirements and public sector accounting framework requirements</b>                          | statements comply with the applicable Accounting Frameworks and Standards.   |
| <b>Local public financial management legislative and regulatory framework requirements</b>       | To design and perform audit procedures to test compliance with the requirements of the local legislative and regulatory framework governing the management of public finances and procurement in specific audit engagements, evaluate the audit evidence, draw conclusions, and report on the findings. This would include local legislation, regulations and practice notes and guides issued by local authorities, e.g., the local national and regional treasury departments. |
| <b>Local legislative and regulatory framework governing the specific industry of the auditee</b> | To identify the requirements of the local legislative and regulatory framework governing the specific industry or sector of which the auditee forms part, which may impact the audit. To design and perform audit procedures to test compliance in specific audit engagements to evaluate the audit evidence, draw conclusions, and report on the findings.  |

## 2. COMPETENCIES FOR HR AND TRAINING AND DEVELOPMENT STAFF

| HR & TRAINING<br>COMPETENCY                             | COMPETENCY DESCRIPTION   |
|---|--|
| <b>HR Strategy</b>                                      | Knowledge of how the HR Strategy supports the implementation of the SAIs' strategies through HR activities such as HR planning, attraction and recruitment, reward and recognition, performance management, training and development, retention and succession and staff wellness.   |
| <b>HR Policy</b>  | Knowledge to define the rules and regulations of the SAIs' internal HR processes in line with the respective countries' constitutions and the Service Commissions Act. An HR Policy usually includes terms of employment, rules, and regulations regarding remuneration, benefits, hours of work, dispute resolution, nondisclosure agreements and grounds for termination.                |
| <b>HR Planning</b>                                      | Knowledge of the process to develop organisational structures, job profiles and determine the number of staff required as well as the competencies (functional knowledge, functional skills, behavioural and leadership competencies) required of SAI staff to function competently and effectively.   |
| <b>Attraction, Recruitment, and Induction Practices</b> | Knowledge of attraction strategies and competency-based recruitment to allow for the hiring, placement, assessment and induction of staff with the right functional knowledge, skills and behavioural competencies to excel in the SAI environment.  |
| <b>Reward and Recognition Practices</b>                 | Knowledge of how the SAI should compensate staff in a manner that is fair, consistent, and reflective of the external market, and should know how to put strategies in place to ensure recognition for the achievement of individual goals, SAI objectives and professional competency.  |
| <b>Performance Management Practices</b>                 | Knowledge of the process by which managers and staff work together to plan, monitor, and review staff's work objectives and overall contribution to the SAI. Knowledge of the process of consulting and assisting line managers in setting objectives, assessing progress, and providing ongoing coaching and feedback to ensure that staff are meeting their objectives and career goals. |
| <b>Succession Practices</b>                             | Knowledge of succession planning practises and ensuring that staff are recruited and developed to fill each key role within the SAI.   |

| <b>HR &amp; TRAINING<br/>COMPETENCY</b>   | <b>COMPETENCY DESCRIPTION</b>   |
|---|---|
| <b>Retention Practices</b>                | Knowledge of how to retain staff with critical skills to ensure customer satisfaction, effective succession planning and establish a deeply embedded knowledge and skills base in the SAI.  |
| <b>Staff Wellness Practices</b>           | Knowledge of staff wellness practices to ensure a holistic approach by considering the physical, spiritual, environmental, intellectual, emotional, occupational, and mental health of SAI staff.   |
| <b>Balance Score Card</b>                 | Knowledge to align activities to the vision and strategy of the SAI and to monitor the organisation's performance against strategic goals.  |
| <b>Compensation and Staff Benefits</b>    | Knowledge of how to develop compensation strategies and structure pay increases, bonuses, and incentives. Knowledge of country labour laws and legislation to ensure fair and consistent benefit offerings to staff members in the SAI.   |
| <b>HR Administration</b>                  | Knowledge to provide administrative support to the HR function, e.g., correspondence generation, record keeping, file maintenance and updating of HR information systems.   |
| <b>Training and Development Practices</b> | Understand and explain the fundamental theories of learning and regional capacity building. Knowledge of how to assess and develop skills and competencies of SAI professionals to improve productivity, staff morale and job satisfaction.   |
| <b>E-Learning</b>                         | Knowledge of the delivery of learning, training or education programmes by electronic means, e.g. computer or electronic devices and media.   |
| <b>Training Needs Analysis</b>            | Knowledge of how to uncover gaps in staff's training, learning and development needs ensuring that training in the SAI is aligned with the SAI's Mandate and Strategic Objectives. Knowledge of the process by which the SAIs human resources development needs are identified and articulated. |
| <b>Instructional Design</b>               | Knowledge of how to design and develop learning programmes/interventions/activities as well as learning material (e.g. participant and facilitator workbooks etc.). Knowledge of how to develop relevant intended learning outcomes (ILO).  |
| <b>Training delivery</b>                  | Knowledge of how to deliver training content using various learner-centred techniques.  |
| <b>Training assessment</b>                | Knowledge of how to assess learner achievements against the intended learning outcomes.   |
| <b>Training evaluation</b>                | Knowledge of how to evaluate and report on overall training programme outcomes.   |

### 3. COMPETENCIES FOR FINANCE STAFF

| FINANCE<br>COMPETENCY                                  | COMPETENCY DESCRIPTION   |
|--|--|
| <b>Budget Management</b>                               | Knowledge of the analysis, organisation and oversight of costs and expenditures by adhering to strict internal protocols on expenditures to ensure a well-managed budget that allows for continued smooth operations and growth within the SAI. Knowledge of budgeting and standard costing principles, calculation and evaluation of standard costs, variances, and ratio analyses. |
| <b>Revenue</b>   | Knowledge of the procedures necessary to ensure that the income of the SAI is properly planned and fully accounted for. Demonstrate a working knowledge of the operations of the national tax system, tax collecting agencies, the primary sources of tax revenue and the annual tax collection cycle.   |
| <b>Expenditure</b>                                     | Knowledge of the management, disbursement and consumption of funds and guarding against unnecessary expenditure for the SAI.   |
| <b>Financial Reporting</b>                             | Knowledge of the process of producing statements that disclose the SAIs' financial status to the DAG/AG, relevant stakeholders and the government.   |
| <b>Financial Management</b>                            | Knowledge of the efficient and effective management of money (funds) to ensure the accomplishment of the objectives of the SAI.  |
| <b>Public Sector Financial Procedures and Policies</b> | Knowledge of relevant constitutional, statutory, parliamentary and administrative requirements, ensuring financial efficiency and effectiveness, good practice and high standards for the SAI.   |
| <b>Financial Forecasting</b>                           | Knowledge of procedures to estimate future financial outcomes that may have an immediate or long-term influence on the strategic focus areas of the SAI.   |
| <b>Financial Management Systems</b>                    | Knowledge of the methodology and software that the SAI uses to oversee and govern its income, expenses, and assets to maximise profits and ensure sustainability.  |
| <b>Financial Planning</b>                              | Knowledge of the process of framing financial policies concerning procurement, investment and administration of funds of the SAI.  |
| <b>Costing</b>   | Knowledge of costing principles, techniques and systems to determine, among other things, stock values and profitability (including relationships between costs, volumes and profit levels).   |

## 4. COMPETENCIES FOR COMMUNICATION STAFF

| COMMUNICATION COMPETENCY      | COMPETENCY DESCRIPTION  |
|-------------------------------|---|
| <b>Channel Management</b>     | Knowledge of different distribution channels and how to effectively utilise them to reach relevant internal and external stakeholders of the SAI.   |
| <b>Branding</b>               | Knowledge of processes and procedures to establish an image or brand by shaping how and what different stakeholders' perceptions of the SAI will be. Knowledge of corporate identity principles, logo creation and ways to showcase the brand across all media. |
| <b>Content Development</b>    | Knowledge of the process of researching, writing, gathering, organising, and editing information for publication.   |
| <b>Creative Writing</b>       | Knowledge of writing in a way that is not academic or technical but still interesting and appealing to various internal and external stakeholders of the SAI.   |
| <b>Internal Communication</b> | Knowledge of the transmission of information between SAI staff members, taking into consideration communicating with different levels and organisational units of the SAI.  |
| <b>External communication</b> | Knowledge of the transmission of information between the SAI and another person or entity in the SAIs' external environment (auditees, suppliers, legislature, citizens, civil society, the media and the public sector at large).                              |
| <b>Communication Strategy</b> | Knowledge to develop and implement a communication strategy to assist the SAI in communicating effectively and meeting core strategic and organisational objectives.  |
| <b>Event Management</b>       | Knowledge of the process to envision, plan and execute events for the SAI and relevant stakeholders. Knowledge of project management principles, including budgets, schedules, and vendors, to create the best possible professional events.                    |

## 5. COMPETENCIES FOR ADMINISTRATIVE STAFF

| ADMINISTRATIVE<br>COMPETENCY                                    | COMPETENCY DESCRIPTION  |
|---|---|
| <b>Office Administration</b>                                    | Knowledge of administrative activities related to financial planning, record keeping and billing, personnel, procurement, and logistics, within a SAI.  |
| <b>SAI Administrative Procedures and Practices</b>              | Knowledge of SAI procedures and practices in HR, Finance and Procurement.   |
| <b>Secretarial Functions</b>                                    | Knowledge of managing the office of SAI senior management. Knowledge of meeting procedures, diary management, handling calls, dealing with visitors, travel arrangements, and documentation control is essential.                                     |
| <b>Report Preparation</b>                                       | Knowledge of the process of gathering data, compiling information, and preparing reports and statements in the fields of HR, Finance and Procurement.   |
| <b>Development and Implementation of Policies or Procedures</b> | Knowledge of the process to develop and implement administrative policies, procedures, and guidelines in HR, Finance and Procurement.   |
| <b>Payroll Management</b>                                       | Knowledge of processing payroll, bonuses, commission payments, collecting and entering timesheets, processing accounting transactions related to payroll, wage garnishments and levies, and filing voluntary deduction and tax reports for SAI staff. |

## 6. COMPETENCIES FOR LEGAL STAFF

| LEGAL COMPETENCY   | COMPETENCY DESCRIPTION   |
|--|--|
| <b>Constitutional Litigation</b>                         | Knowledge of the practice and the procedures involved in litigating constitutional issues in the SAI. Ability to critically analyse remedies in constitutional litigation and to develop and refine critical thinking in respect of certain aspects of constitutional law.       |
| <b>Mediation</b>   | Knowledge of alternative dispute resolution processes in which the parties to a lawsuit meet with a neutral third party to settle cases in the SAI.  |
| <b>Conciliation</b>                                      | Knowledge of out-of-court dispute resolution instruments to reach an amicable dispute settlement between SAI and different internal and external parties.  |
| <b>Administrative, Public and Constitutional Law</b>     | Knowledge of the laws that govern relationships between individuals and the government and those between individuals and staff members of the SAI, which directly concern society.   |
| <b>Law of Contract</b>                                   | Knowledge to develop Contract Laws to create a legal obligation ensuring agreements are upheld and enforced.   |
| <b>Labour law</b>  | Knowledge of the body of law governing the relationship between the SAI and the staff, including labour laws relating to employment contracts, statutory regulations such as collective bargaining, protection from discrimination, wages, hours of work, and health and safety. |
| <b>Public Protector Act</b>                              | Knowledge of the PPA of the country to strengthen the SAI's position, ensuring that the SAI and its staff members are accountable, fair, and responsive in the way they treat all stakeholders and deliver services.   |
| <b>Applicable country finance/accounting legislation</b> | Knowledge of the Country specific finance and accounting legislation and procedures for efficient and effective management of all revenue, expenditure, assets and liabilities.  |
| <b>Legal Frameworks</b>                                  | Knowledge of the rules, rights and obligations of SAIs, governments, and citizens as outlined in a system of legal documents. Knowledge of the country's constitution, policy, regulations, and contract laws.   |

## 7. COMPETENCIES FOR IT SUPPORT STAFF

| IT SUPPORT<br>COMPETENCY                   | COMPETENCY DESCRIPTION  |
|--|---|
| <b>Computer Networks</b>                   | Knowledge of installing, configuring, and maintaining the computer networks of the SAI.   |
| <b>Desktop Support</b>                     | Knowledge and ability to provide direct or remote desktop user assistance to SAI staff members.   |
| <b>Computer Hardware Maintenance</b>       | Knowledge of maintaining and repairing computer hardware.   |
| <b>Computer Software Support</b>           | Knowledge of updating and upgrading software, installing new operating system versions, and modifying user rights and properties. Installation and removal of applications. |
| <b>Manage Hosting providers</b>            | Knowledge of managing 3 <sup>rd</sup> party IT hosting providers who provide dedicated servers and associated hardware to the SAI.  |
| <b>Website Development and Maintenance</b> | Knowledge of the web development process, web design, web content development, client-side/server-side scripting, and network security configuration.                       |
| <b>Database Development</b>                | Knowledge of database technologies, database administration, database setup, expanding database functionality and developing new databases.                                 |
| <b>IT Architecture</b>                     | Knowledge of methodical IT specifications, models and guidelines, formal and informal IT solutions, and infrastructure architecture processes.                              |

## 8. COMPETENCIES FOR PROCUREMENT STAFF

| PROCUREMENT COMPETENCY             | COMPETENCY DESCRIPTION   |
|------------------------------------|--|
| <b>Procurement Legal Framework</b> | Knowledge of the rules and legislation concerning the process of acquiring goods, works and services for the SAI.  |
| <b>Corruption Control Measures</b> | Knowledge of measures to reduce corruption and mitigate its effects.   |
| <b>Tender Procedures</b>           | Knowledge of the procedures of making an offer, bid or proposal or expressing interest in response to an invitation or request for tender.   |
| <b>Asset Management</b>            | Knowledge of the process of cost-effectively deploying, operating, maintaining, upgrading, and disposing of assets within the SAI.   |
| <b>Purchasing</b>                  | Knowledge of the receipt and processing of requisitions, advertising for bids, bid evaluation, awarding of supply contracts, an inspection of goods received, and their appropriate storage and release. |
| <b>Supply Chain Management</b>     | Knowledge of the design and management of processes in the SAI to match supply and demand most cost-effectively.   |
| <b>Procurement Regulations</b>     | Knowledge of country procurement laws and legislation to ensure value for money, open and effective competition, ethics, fair dealing, accountability, and reporting equity in the SAI.                  |

## C. ORGANISATIONAL SKILLS AND APTITUDES FOR ALL SAI STAFF

Apart from audit skills and competencies in their area of expertise, SAI staff also need to understand and apply the following skills depending on their role and responsibilities in the SAI:

| SKILL                                 | SKILL DESCRIPTION   |
|---------------------------------------|---|
| <b>Facilitation skills</b>            | Ability to guide a group of people in sharing ideas, opinions, experiences, and expertise to achieve a common goal and an agreeable action plan.  |
| <b>Presentation skills</b>            | Ability to present information, ideas, and arguments to a group of people so they will be informed, inspired, convinced, and persuaded.   |
| <b>Negotiation skills</b>             | Ability to communicate back and forth, to reach a joint agreement about differing needs or ideas.   |
| <b>Digital Literacy skills</b>        | Ability to use computers and related technology efficiently in the SAI  |
| <b>Knowledge Management skills</b>    | Ability to create intelligence from information/data/reports to improve learning, decision-making, innovation, processes, staff management, systems and general operations within the SAI.  |
| <b>English Language skills</b>        | The ability to use the English language with a level of accuracy that transfers meaning in speech and written communication in the SAI.   |
| <b>Project Management skills</b>      | Ability to apply project management principles in the audit environment, knowledge of resource management, stakeholder engagement and the steps involved in defining and quantifying project parameters and timescales, selecting and applying suitable project management techniques and arranging post-project reviews. |
| <b>Research skills</b>                | The ability to search for, locate, extract, organise, evaluate, and use or present information that is relevant to an area/topic/discipline in the SAI. It involves intensive search, investigation, and critical analysis, usually in response to a specific research request (question or hypothesis)                   |
| <b>Critical thinking skills</b>       | The ability to identify, analyse and evaluate evidence to formulate a response without being undesirably influenced. This generally includes the rational, objective, sceptical, unbiased analysis or evaluation of information.  |
| <b>Business Acumen skills</b>         | Understand the audit and SAI environments and keep up to date on how political, environmental, societal, technological, and institutional factors influence the audit profession and SAI environment.   |
| <b>Conflict Resolution skills</b>     | Seek common ground, agreement, compromise, cooperation, and a satisfactory settlement.  |
| <b>Effective Communication skills</b> | Speak, listen, and write clearly, thoroughly, and efficiently using appropriate and effective communication tools and techniques. Speak   |

| SKILL | SKILL DESCRIPTION  |
|-------|--|
|       | eloquently and engagingly in meetings, one-on-one situations, and small and large groups. Listen, be receptive to the counterpart and adapt to the situation. Adjust the message to the recipient. |

SAI staff should have the following aptitudes. These aptitudes can be tested by using assessment tools. (Refer to AFROSAI-E's HR Assessment tools for recruitment)

| APTITUDES                                 | APTITUDE DESCRIPTION  |
|---|---|
| <b>Systems Thinking Ability</b>           | Use various techniques to study inputs, transformations, outputs, and feedback loops of operations within the SAI. Consider the big picture and how various internal and external forces may influence the operations within the SAI environment.                     |
| <b>Linguistic Analytical Ability</b>      | Understand complicated linguistic information, both spoken and written. Produce own documents of high quality.  |
| <b>Problem-Solving Analytical Ability</b> | Assess problem situations to identify causes, gather and process relevant information, generate possible solutions, and make recommendations and/or resolve the problem.  |
| <b>Planning and Organising ability</b>    | Set goals, create and implement action plans, and evaluate the process and results. Determine priorities, develop a work schedule, monitor progress towards goals, and track details, data, information, and activities to ensure alignment of work to the SAI goals. |
| <b>Logical Analytical Ability</b>         | Work well with complex issues. Analyse and break down problems into their components and solve complicated problems.  |

## D. BEHAVIOURAL COMPETENCIES FOR ALL SAI STAFF

The following unique set of behavioural competencies for SAIs were developed. The process followed was to:

- Gather information on behaviour demonstrated by staff who perform their work most effectively.
- Determining which behaviour is relevant and necessary for effective work performance in the SAI.
- Sampling the value statements (core values) of various SAIs to include these in the dictionary of behavioural competencies.
- Aligning ISSAI 130 values

Behavioural competencies were clustered as follows:

- Individual Competencies – Personal attributes to be demonstrated, e.g., accountability, change resilience, ethical conduct, etc
- Motivational Competencies – Motivational attributes to be demonstrated, e.g., perseverance, performance orientation, continuous improvement, etc
- Quality Competencies – Quality attributes and aptitudes to be demonstrated, e.g., planning and organising, structured and methodical, problem solving, systems thinking etc.
- Relationship Competencies – Relationship attributes to be demonstrated, e.g., empathy, respect, teamwork etc.

| TYPE OF COMPETENCY | BEHAVIOURAL COMPETENCY      | BEHAVIOURAL COMPETENCY DESCRIPTION   |
|--------------------|-----------------------------|--|
| I                  | <b>Accountable</b>          | Demonstrate responsibility for personal performance, not blaming others, are open to scrutiny and criticism and display a willingness to take corrective action.   |
| I                  | <b>Resilient</b>            | Demonstrate a willingness to be flexible, versatile and/or tolerant in a changing work environment whilst maintaining effectiveness and efficiency.  |
| I                  | <b>Creative/ Innovative</b> | Develop new and unique ways to improve operations within the SAI, to deliver excellence, efficiency, and outstanding service/products to clients (e.g., methods, processes, systems, policies etc.). Take the initiative and start activities. |
| I                  | <b>Integrity</b>            | Act honestly, reliably, in good faith and the public interest.   |
| I                  | <b>Independent</b>          | Work autonomously and demonstrate the courage to act upon your convictions. Ability to work with limited supervision.  |

| <b>TYPE OF COMPETENCY</b> | <b>BEHAVIOURAL COMPETENCY</b>         | <b>BEHAVIOURAL COMPETENCY DESCRIPTION</b>   |
|---------------------------|---------------------------------------|---|
| <b>I</b>                  | <b>Objective</b>                      | Act in an impartial and unbiased manner.  |
| <b>I</b>                  | <b>Calm</b>                           | Remain in control of emotions, even under pressure.   |
| <b>I</b>                  | <b>Professional</b>                   | Act in accordance with ISSAI standards and the specific requirements of your position in the SAI. Uphold high standards of integrity and lead by example.   |
| <b>M</b>                  | <b>Energetic</b>                      | Work hard, and demonstrate enthusiasm and commitment towards the job and the SAI.   |
| <b>M</b>                  | <b>Perseverance</b>                   | Stay with a plan of action until the desired objective has been achieved, bounce back from setbacks, and stay resilient even in the face of adversity.  |
| <b>M</b>                  | <b>Continuous Improvement focused</b> | Find ways to work more effectively and efficiently. Make an ongoing effort to improve products, services, or processes in the SAI.  |
| <b>Q</b>                  | <b>Goals and Results Focused</b>      | Work to achieve goals and focus on results. Directed by goals and results when planning, defining priorities and in action. Change direction when goals are revised.  |
| <b>Q</b>                  | <b>Quality focused</b>                | Be thorough and focused on delivering quality and value concerning products/services in the SAI.  |
| <b>R</b>                  | <b>Empathetic</b>                     | Consider someone else's perspective or situation without taking over that person's feelings.  |
| <b>R</b>                  | <b>Confidentiality</b>                | Appropriately protect information.  |
| <b>R</b>                  | <b>Client-Centric</b>                 | Anticipate, understand, and respond to the needs of internal and external clients to meet and exceed expectations within the SAI parameters. Act with a service-minded approach.  |
| <b>R</b>                  | <b>Persuasive</b>                     | Deliver messages in a manner that facilitates dialogue (open exchange of ideas) by considering diverse views and perspectives.  |
| <b>R</b>                  | <b>Respectful</b>                     | Treat people with dignity, irrespective of their profession, views on diverse matters, position, gender, religion, ethnicity, abilities, etc. Show an understanding of different cultural norms within the SAI working environment and respond appropriately. |

| TYPE OF COMPETENCY | BEHAVIOURAL COMPETENCY | BEHAVIOURAL COMPETENCY DESCRIPTION  |
|--------------------|------------------------|---|
| R                  | <b>Team player</b>     | Work cooperatively and effectively with others to set goals, resolve problems, and make decisions that enhance effectiveness within the SAI.                        |
| R                  | <b>Collaborative</b>   | Establish and maintain positive working relationships with others, both internally and externally, ensuring the achievement of the goals and objectives of the SAI. |

## E. COMPETENCIES FOR SAI LEADERS

**Leadership competencies** define the competencies required for leaders to inspire, recognise, influence, motivate and guide staff to achieve and sustain excellence in the SAI Environment.

The Leadership Competencies are defined in four leadership dimensions:

1. **Personal Leadership** - Lead by example and in a professional manner. Contribute to the establishment of a values-driven culture and support the objectives of the SAIs by demonstrating self-insight, emotional intelligence, resilience, and consideration for others.
2. **People Leadership** - Lead, inspire and challenge others through decisive action, empowerment, recognition, promoting development and providing clear direction.
3. **Strategic Leadership** - Engage effectively with stakeholders, translate visions into strategic plans and invest in capabilities in support of the vision and future of the SAI. Demonstrate executive presence – bring bold perspectives and think about strategic issues in the SAI. Build strategic partnerships across the SAIs and share best practices. Lead change and keep up with the changing public sector and risk landscape.
4. **Public Sector Leadership** - Demonstrate an understanding of, and operate effectively in, the public-sector environment. Demonstrate the understanding that the SAI exists to serve the citizens and behave accordingly whilst demonstrating responsiveness to emerging issues.

### 1. PERSONAL LEADERSHIP COMPETENCIES

The following PERSONAL leadership competencies or behavioural competencies are required of SAI leaders.

| TYPE OF COMPETENCY | LEADERSHIP COMPETENCY | LEADERSHIP COMPETENCY DESCRIPTION  |
|--------------------|-----------------------|--|
| I                  | <b>Authentic</b>      | Be well-acquainted with strengths, weaknesses, feelings and values. Don't hide limitations from followers or staff; show your true self. |
| I                  | <b>Consistent</b>     | Behave similarly in all given situations.  |
| I                  | <b>Self-Aware</b>     | Embrace self-awareness and demonstrate insight into personal strengths and weaknesses.   |
| I                  | <b>Humble</b>         | Demonstrate modesty in behaviour, attitude, and spirit; do not act arrogant or prideful.   |
| M                  | <b>Inspiring</b>      | Create enthusiasm; influence others positively to act or support SAI ideas/goals.  |
| I                  | <b>Integrity</b>      | Uphold a high standard of fairness and ethics in everyday words and actions to ensure trust. Commit to doing the                         |

| TYPE OF COMPETENCY | LEADERSHIP COMPETENCY | LEADERSHIP COMPETENCY DESCRIPTION   |
|--------------------|-----------------------|---|
|                    |                       | right thing for the right reason, regardless of the circumstances.  |
| <b>M</b>           | <b>Resilient</b>      | Adapt in the face of multiple changes while continuing to persevere toward the strategic goals of the SAI.                      |
| <b>M</b>           | <b>Values Driven</b>  | Act from personal values and principles and motivate staff by connecting SAI goals to staff's values.                           |
| <b>R</b>           | <b>Compassionate</b>  | Care deeply about the well-being of others / the future / the environment and provide support to enhance the well-being of all. |
| <b>R</b>           | <b>Serving</b>        | Put the needs of clients, staff and communities first.  |

## 2. PEOPLE LEADERSHIP COMPETENCIES

The following PEOPLE leadership competencies are required from SAI staff who manages people.

| TYPE OF COMPETENCY | LEADERSHIP COMPETENCY       | LEADERSHIP COMPETENCY DESCRIPTION  |
|--------------------|-----------------------------|--|
| <b>M</b>           | <b>Decisive</b>             | Assertively select a course of action among several alternative possibilities that benefit the SAI and are not based on self-interest.                 |
| <b>M</b>           | <b>Motivational</b>         | Create desire and energy in teams to be continually interested and committed to their jobs, teams and the SAIs' strategic objectives.                  |
| <b>M</b>           | <b>Enable Productivity</b>  | Take pride in the SAIs' performance. Communicate goals and expectations, manage barriers, and provide continuous feedback regarding performance.       |
| <b>R</b>           | <b>Encourage Teamwork</b>   | Build productive working teams based on trust, involve all team members, and utilise the strengths of team members to achieve team goals.              |
| <b>Q</b>           | <b>Ensure Quality</b>       | Cultivate a culture where SAI staff not only follow quality guidelines but also consistently discuss, demonstrate, and recognise quality-focused work. |
| <b>M</b>           | <b>Establish Team Goals</b> | Engage teams to clarify a meaningful vision and purpose and identify tasks to be performed and results to be achieved.                                 |

| <b>TYPE OF COMPETENCY</b> | <b>LEADERSHIP COMPETENCY</b>                    | <b>LEADERSHIP COMPETENCY DESCRIPTION</b>  |
|---------------------------|---|---|
| <b>M</b>                  | <b>Promote Development</b>                      | Encourage SAI staff to continuously pursue their professional growth.   |
| <b>M</b>                  | <b>Provide Clear Direction</b>                  | Describe expectations and responsibilities for every staff member, explain how their work contributes to the vision of the SAI, and what outcomes are required to succeed.  |
| <b>R</b>                  | <b>Share Information</b>                        | Openly and honestly share matters that are relevant and important and which have a direct impact on the SAI's operations, the teams, and individuals.   |
| <b>R</b>                  | <b>Coach and Mentor</b>                         | Act as an advisor; share wisdom and professional expertise with others and guide to strengthen the knowledge /skills of SAI professionals. Support others to grow, develop and find personal fulfilment through their work. |
| <b>R</b>                  | <b>Handle Conflict</b>                          | Deal with disputes in a rational, balanced way through effective communication, problem-resolving abilities and good negotiating skills to restore the focus of the teams within the SAI.                                   |
| <b>M</b>                  | <b>Empower</b>                                  | Provide others with the autonomy and responsibility to make decisions affecting their area of work.   |
| <b>M</b>                  | <b>Encourage Cross-Functional Collaboration</b> | Encourage staff with different functional expertise from different levels and work units to work together on projects and assignments and implement important strategies in the SAI.  |
| <b>M</b>                  | <b>Inspire Engagement</b>                       | Continuously interact, connect, and engage with staff to establish a culture of enthusiasm, pride and commitment to their jobs, their teams and the SAI.  |

### 3. STRATEGIC LEADERSHIP COMPETENCIES

The following STRATEGIC leadership competencies are required of SAI leadership.

| <b>TYPE OF COMPETENCY</b> | <b>LEADERSHIP COMPETENCY</b> | <b>LEADERSHIP COMPETENCY DESCRIPTION</b>                             |
|---------------------------|------------------------------|--|
| <b>I</b>                  | <b>Strategic Judgement</b>   | Assess situations or circumstances wisely to draw sound conclusions. |

| TYPE OF COMPETENCY | LEADERSHIP COMPETENCY                 | LEADERSHIP COMPETENCY DESCRIPTION   |
|--------------------|---------------------------------------|---|
| Q                  | <b>Strategic Thinking</b>             | Examine the bigger picture and understand how the various parts fit together at an abstract level. Understand theories and abstract concepts and their implementation.  |
| M                  | <b>Create and Implement a Vision</b>  | Create a shared vision for the future of the SAI that aligns with the purpose. Define strategic objectives and associated values.   |
| M                  | <b>Leading Change</b>                 | Influence and enthuse others through personal advocacy, resilience, and vision, and drive and engage staff to build a solid platform for change and change resilience.  |
| M                  | <b>Leading Innovation</b>             | Influence staff to produce creative ideas, products, and services by demonstrating tolerance and openness and allowing opportunities to experiment, explore, and improvise.   |
| Q                  | <b>Long-term Focus</b>                | Think about, plan for, and consider the future rather than just the present. Do not compromise long-term outcomes for short-term gains.   |
| M                  | <b>Results Driven</b>                 | Support teams to excel and achieve results. Measure and monitor progress towards achieving the SAIs' goals and keep the team focused on implementation, quality, excellence, and continuous improvement.  |
| Q                  | <b>Strategic Planning</b>             | Systematically envision a desired future and translate this vision into broadly defined goals and a sequence of steps to achieve them.  |
| Q                  | <b>Strategy Formulation</b>           | Develop clear strategies and project plans, ensuring that the strategies are consistent with the vision and strategic goals of the SAI.   |
| R                  | <b>Build Stakeholder Partnerships</b> | Develop collaborative networks and relationships. Understand client and stakeholder behaviour and attitudes. Collaborate with stakeholders who share a similar sense of purpose and similar values to make a difference in the SAI environment. Collaborate with stakeholders to create win-win situations. |
| R                  | <b>Strategic Communication</b>        | Communicate openly and transparently to create a culture of caring and belonging that engenders staff and stakeholder engagement. Strive to reduce ambiguity and simplify conversations, presentations, and written   |

| TYPE OF COMPETENCY | LEADERSHIP COMPETENCY             | LEADERSHIP COMPETENCY DESCRIPTION   |
|--------------------|-----------------------------------|---|
|                    |                                   | communication. Simplify the complex and clarify it for others to achieve desired results.   |
| <b>M</b>           | <b>Sustainability Perspective</b> | Be concerned about the state of the world and the public sector and care about the legacy for future generations. Demonstrate a broader societal perspective and be committed to the social responsibility and sustainability of the SAI. |
| <b>R</b>           | <b>Transparency</b>               | Be authentic in communicating with all internal and external stakeholders. Clearly and effectively communicate messages across the SAI, ensuring conversations with all stakeholders are meaningful, honest, and sincere.                 |

#### 4. PUBLIC SECTOR LEADERSHIP COMPETENCIES

The following PUBLIC SECTOR leadership competencies are required of SAI leadership.

| TYPE OF COMPETENCY | LEADERSHIP COMPETENCY                               | LEADERSHIP COMPETENCY DESCRIPTION   |
|--------------------|---|---|
| <b>R</b>           | <b>Public Sector Environment Awareness</b>          | Understand the structure and functions of the country's public sector, including central and deconcentrated/ decentralised government units, direct government agencies and parastatals corporations and their constitutional and statutory bases.    |
| <b>R</b>           | <b>Public Sector Entities</b>                       | Understand the nature and range of public service provision at the country level, identifying and commenting on the responsible entities and on the mechanisms for sharing powers and responsibilities for service delivery across the public sector. |
| <b>Q</b>           | <b>Policies and Procedures in the Public Sector</b> | Understand the procedures, instruments and institutional arrangements at central, decentralised and deconcentrated government levels for creating, developing and implementing policies (the policy cycle) within the public sector.                  |

| TYPE OF COMPETENCY | LEADERSHIP COMPETENCY  | LEADERSHIP COMPETENCY DESCRIPTION   |
|--------------------|--|---|
| I                  | <b>Influence on the Public Environment</b>                   | Demonstrate trust and ensure positive influence by making decisions based on ethical principles and what the public would view as proper conduct. Ensure influence in the public sector by continuously reflecting on decisions taken and the impact thereof on citizens from a moral point of view. Personal life should reflect high ethical and moral conduct. |
| I                  | <b>Public Sector Protocol and Etiquette</b>                  | Demonstrate consistent professional behaviour in all situations. Interact and apply proper communication etiquette. Demonstrate personal and professional conduct during VIP visits and formal occasions whilst executing the role of the exemplary host. Practice different variations of protocol and etiquette by different cultures, nations, and regions.    |
| Q                  | <b>Awareness of Internal and External Political Dynamics</b> | Understand the public sector by keeping up to date on how political, environmental, societal, technological, and institutional factors influence the audit profession and SAI environment.  |

\* INDIVIDUAL, MOTIVATIONAL, QUALITY, RELATIONSHIP, AND ORGANISATIONAL COMPETENCIES