

**PROFICIENCY
REQUIREMENTS**
for
**COMPREHENSIVE
AUDITING**

A REFERENCE GUIDE



A REFERENCE GUIDE

This reference document is a companion piece to CCAF's research report, *Proficiency Requirements for Comprehensive Auditing: A Practitioner's Guide*.

The objective of this study was to provide comprehensive audit practitioners and their organizations with a set of ideas, frameworks and tools that they can adapt and use to analyze their particular situation and needs. A corollary aim was to help them to identify, discuss and put in place an agenda for action dealing with the results of their assessment — to sustain, demonstrate, broaden, or improve their proficiency in this area of audit practice.

The reference guide is divided into four parts.

- **PART 1** identifies and describes ten key audit judgements that practitioners are called upon to make. These judgements provide a foundation and focal point for examining practitioner proficiency requirements.
- **PART 2** presents three frameworks that correspond to the constituent dimensions of proficiency — knowledge, skills and experience. Each framework is structured in two segments. The first segment identifies the area(s) of knowledge, skills or experience. The second segment outlines a classification structure for identifying the level or extent of proficiency that may be required, depending on the judgement(s) concerned.
- **PART 3** presents ten grids that illustrate the connection points between each of these ten key audit judgements and its requisite combination of knowledge, skills and experience.
- **PART 4** outlines a series of questions that a practitioner organization may wish to consider as a starting basis for stimulating and focussing discussion within their organization around these important issues.

For further information on this subject, or for additional copies of this reference document and/or the proficiency research report, please contact:

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CCAF is a Canadian research and education Foundation dedicated to building knowledge for meaningful accountability and effective governance, management and audit.

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PART 1

KEY AUDIT JUDGEMENTS

STRATEGIC POSITIONING OF COMPREHENSIVE AUDITING BY THE PRACTITIONER ORGANIZATION.

This includes determining:

- the expectations, information needs and capacity of the governing body, management and, as applicable, other key stakeholders
- the track record of past comprehensive audit work in terms of its quality, impact and value-added
- the philosophy, strategic directions, standards and capacity of the audit organization
- the communications strategy for the practitioner organization
- the structure/nature of the audit universe and cycle
- the audit projects to be selected.

DIRECTION AND PURPOSE OF THE PARTICULAR AUDIT ENGAGEMENT.

This includes determining:

- the sufficiency of the knowledge of the audit entity's business
- if there are sufficient resources to perform the audit, including the need for specialist support brought in from elsewhere in the organization or on a contract-in basis
- whether to undertake a specific audit engagement
- the potential value-added that the audit can bring
- the audit objective.

WHICH AUDIT MODEL TO DEPLOY FOR THE AUDIT ENGAGEMENT.

This involves determining the potential and appropriateness of using certain audit models or approaches in the circumstances — [direct] audit reporting on management systems and practices, audit attestation to management representations/reports on performance, and [direct] audit reporting on performance.

KEY VARIABLES AND CENTRAL 'DRIVERS' OF THE AUDIT ENGAGEMENT.

This includes determining:

- the scope of the audit
- significance
- the intended level of audit assurance/engagement risk.

KEY PARAMETERS OF THE AUDIT ENGAGEMENT.

This involves determining:

- suitable audit criteria
- what is sufficient appropriate audit evidence
- the nature and extent of any reliance to be placed on the work of others
- appropriate audit procedures.

COMMUNICATIONS STRATEGY FOR THE AUDIT ENGAGEMENT.

This includes determinations related to with whom, with what purpose, when, and how communications should be made. It involves communications within the practitioner organization, and outside the organization — with the client, management and, as applicable, other stakeholders.

QUALITY ASSURANCE FOR THE AUDIT ENGAGEMENT.

This includes determining:

- the appropriate quality assurance strategy and system to have in place for the audit
- the quality of the audit process and product.

SELECTING AND IMPLEMENTING AN APPROPRIATE PROJECT MANAGEMENT SYSTEM FOR THE AUDIT ENGAGEMENT.

This includes determining:

- the appropriate project management strategy and system to put in place for the audit engagement (scheduling and budgeting of critical activities, supervision of specialist work, etc.)
- the adequacy of progress at critical milestones
- actions to be taken to deal with problems or unanticipated events.

PREPARATION AND CONVEYANCE OF THE COMPREHENSIVE AUDIT REPORT/OPINION.

This includes determining:

- the conclusions of the audit
- what to report
- how to report it.

IMPACT AND VALUE-ADDED OF THE AUDIT ENGAGEMENT.

This includes determining:

- the sufficiency of actions taken on the findings and observations of the audit engagement
- the impact of and value-added by the audit engagement and reasons therefor.

PART 2

FRAMEWORK FOR KNOWLEDGE REQUIREMENTS

KNOWLEDGE AREAS

GOVERNANCE, MANAGEMENT & ACCOUNTABILITY: This includes knowledge of related concepts, theories, principles, frameworks, structures, processes, interrelationships, and emerging issues, thinking and developments.

PERFORMANCE: This includes an understanding of concepts, theory, principles, frameworks, accounting, measurement and reporting practices, and emerging issues, thinking and developments related to the notion of an organization's performance.

MANAGEMENT SYSTEMS AND PRACTICES: This includes knowledge of concepts, theories, principles, frameworks, measurement and reporting practices, and emerging issues, thinking and developments relating to such management systems and practices as planning, operations management, human resource management, financial management and control, information technology and systems, etc.

CONTROL: This includes knowledge of related concepts, theory, principles, frameworks, practices and criteria, and emerging issues, thinking and developments. Knowledge of risk management/assessment theory, frameworks and techniques are included here as well.

AUDIT VIS-À-VIS THE ECONOMICAL, EFFICIENT AND EFFECTIVE MANAGEMENT OF FUNDS AND RESOURCES (I.E., COMPREHENSIVE AUDITING): This includes knowledge of related concepts, theory, principles, ethics, standards, approaches, processes, practices, and emerging issues, thinking and developments.

AUDIT VIS-À-VIS COMPLIANCE WITH AUTHORITIES AND FINANCIAL REPORTING: This includes an understanding of related audit concepts, theory, principles, ethics, standards, approaches, processes, practices, and emerging issues, thinking and developments — knowledge which may be, but need not be, obtained through formal education or training.

ONE'S OWN AUDIT ORGANIZATION: This refers to knowledge of one's own organization environment, mandate, philosophy, value system, strategic directions, risk management approach, goals, policies, practices, resources, and emerging issues, thinking and developments.

BUSINESS OF THE ENTITY BEING AUDITED: This includes an understanding of the mandate, objectives and business plans of the entity being audited and the environment in which it operates. It also includes knowledge of the mandates, expectations, needs, capacities and characteristics of the governing body and management of the audit entity, and the nature and history of the decision-making and accountability relationships involving these two parties. It involves an understanding of the ethics

and value system that underlie the management direction and operation of the organization. It further involves knowledge of the nature of the entity's business and how it is structured, organized, resourced, and delivered to clients. It includes knowledge of the performance and audit track-record of the entity as well as an understanding of prevailing conditions, issues, practices and performance within the broader industry. Understanding the nature of business risk involved and how this is managed by the entity is also important.

BEHAVIOURAL SCIENCE: This includes knowledge of related concepts, theory, principles and practices related to the scientific study of human and organizational behaviour.

RELATED DISCIPLINES: This includes knowledge of social sciences, public/business administration, financial/management accounting, & other disciplines relevant to the business of entity being audited.

RESEARCH AND ANALYSIS: This includes an understanding of research designs, sampling methods, and related data collection and analysis techniques. One such approach that is gaining currency and that would be included here is benchmarking/best practices analysis. An understanding of computers and computer software also fits into this knowledge category.

PROJECT MANAGEMENT: This includes knowledge of related principles, standards, practices, techniques and tools.

QUALITY ASSURANCE: This includes an understanding of related principles, standards, practices and techniques as they relate to the audit engagement.

KNOWLEDGE : BY LEVEL / EXTENT

BASIC KNOWLEDGE: This means having a passing familiarity of basic issues, practices, developments, etc. and a general understanding or appreciation of their broad implications

WORKING KNOWLEDGE: This means having a good working knowledge of related concepts, theories, principles, standards, frameworks, procedures, etc.

IN-DEPTH KNOWLEDGE: This means having a thorough understanding as to why and how things operate.

FRAMEWORK FOR SKILL REQUIREMENTS

SKILL AREAS

PROFESSIONAL/TECHNICAL SKILLS

This includes the ability to apply concepts, principles, methods and techniques, etc. relating to:

AUDIT VIS-À-VIS THE ECONOMICAL, EFFICIENT AND EFFECTIVE MANAGEMENT OF PUBLIC FUNDS AND RESOURCES (I.E., COMPREHENSIVE AUDITING)

EVALUATION OF AN ORGANIZATION'S PERFORMANCE:

This includes the ability to conduct performance assessment work such as: policy/program/operations evaluation or review, organizational effectiveness studies, strategic planning and management consulting.

RESEARCH AND ANALYSIS

QUALITY ASSURANCE

MANAGEMENT SKILLS

GENERAL MANAGEMENT: This includes the ability to plan, organize and control operations, and, lead, motivate and develop the capacity of staff.

PROJECT MANAGEMENT: This includes the ability to set project objectives, determine required actions and timetable, determine and mobilize required resources, establish a project control strategy, supervise the conduct of the project, and make adjustments as required.

GENERAL SKILLS

ANALYTICAL THINKING: This includes the ability to understand a situation by breaking it into its component parts, process and evaluate information and data, determine cause and effect, make logical inferences, and organize information and data.

CONCEPTUAL THINKING: This includes the ability to understand a situation by putting the pieces together and seeing the larger picture, recognize patterns and connections between situations that are not obviously related, identify key or underlying issues in complex situations, sort out the relevant from the less important, use creative, conceptual and inductive reasoning to apply existing concepts or define new concepts, learn, and think ahead.

COMMUNICATION: This includes the ability to listen and perceive, and explain and present ideas (orally and in writing) in a clear, concise, logical, assertive and convincing fashion and in a manner that takes account of the particular audience.

INTERPERSONAL: This includes the ability to negotiate issues, resolve problems, and form effective working relationships with colleagues, management and the client/governing body.

SKILL REQUIREMENTS: BY LEVEL / EXTENT

BASIC: This means having the ability to operate proficiently in relation to straightforward matters and within well-established practice or procedure parameters.

INTERMEDIATE: This means having the ability to operate proficiently in relation to complex matters and to be able to bring to these matters an element of innovation.

ACCOMPLISHED: This means having the ability to operate proficiently in relation to highly complex matters that can be contentious and/or test conventional modes of thinking or practice.

FRAMEWORK FOR EXPERIENCE REQUIREMENTS

AREA OF AUDIT EXPERIENCE REQUIREMENTS

Audit *vis-à-vis* the economical, efficient and effective management of funds and resources (i.e., comprehensive auditing).

AUDIT EXPERIENCE REQUIREMENTS: BY ROLE, EXTENT AND CONTEXT

ROLE

Team member
Project leader
Executive

EXTENT

Some experience which, for purposes here, means less than 2 years.
Significant experience which, for purposes here, means between 2 and 4 years.
Extensive experience which, for purposes here, means at least 5 years.

CONTEXT

Whether or not it is necessary to have had audit experience **in relation to the same or similar business of the entity being audited**

PART 3

**KEY AUDIT JUDGEMENT –
GRIDS**

PROFICIENCY REQUIREMENTS FOR COMPREHENSIVE AUDITING

KEY AUDIT JUDGEMENT: *To make a judgement relating to...*

THE STRATEGIC POSITIONING OF COMPREHENSIVE AUDITING BY THE PRACTITIONER ORGANIZATION...

THE PRACTITIONER NEEDS TO HAVE THE FOLLOWING...

... K N O W L E D G E , ...

| AREA OF KNOWLEDGE | LEVEL/EXTENT OF KNOWLEDGE | | |
|---|----------------------------------|----------------------------------|----------------------------------|
| | BASIC | WORKING KNOWLEDGE | IN-DEPTH |
| Governance, management and accountability | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Performance | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Management systems and practices | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Control | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Audit vis-à-vis the economical, efficient and effective management of funds and resources | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Audit vis-à-vis compliance with authorities and financial reporting | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| One's own audit organization | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Business of the entity being audited | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Behavioural science | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Related disciplines | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Research and analysis | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Project management | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Quality assurance | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |

PAGES 19-21 OF THE FULL RESEARCH REPORT PROVIDE A FURTHER DESCRIPTION OF THE ABOVE KNOWLEDGE AREAS/LEVELS.



... S K I L L S , ...

| AREA OF SKILL | LEVEL/EXTENT OF SKILL | | |
|---|----------------------------------|----------------------------------|----------------------------------|
| | BASIC | INTERMEDIATE | ACCOMPLISHED |
| Professional/Technical | | | |
| Audit vis-à-vis the economical, efficient and effective management of funds and resources | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Evaluating an organization's performance | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Research and analysis | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Quality assurance | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Management | | | |
| General management | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Project management | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| General | | | |
| Analytical thinking | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Conceptual thinking | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Communication | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Interpersonal | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |

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... A N D A U D I T E X P E R I E N C E .

| AREA OF AUDIT EXPERIENCE | ROLE | | | EXTENT | | | CONTEXT IN RELATION TO THE BUSINESS OF THE ENTITY BEING AUDITED |
|---|-----------------------|-----------------------|----------------------------------|-----------------------|-----------------------|----------------------------------|--|
| | TEAM MEMBER | PROJECT LEADER | EXECUTIVE | SOME <2 YRS. | SIGNIF. 2-4 YRS. | EXTENSIVE 5 YRS.> | |
| Audit vis-à-vis the economical, efficient and effective management of funds and resources | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> |

PAGES 23-24 OF THE FULL RESEARCH REPORT PROVIDE A FURTHER DESCRIPTION OF THE ABOVE EXPERIENCE ROLES / EXTENT / CONTEXT.

PROFICIENCY REQUIREMENTS FOR COMPREHENSIVE AUDITING

KEY AUDIT JUDGEMENT: *To make a judgement relating to...*

THE DIRECTION AND PURPOSE OF THE PARTICULAR AUDIT ENGAGEMENT...

THE PRACTITIONER NEEDS TO HAVE THE FOLLOWING...

... KNOWLEDGE, ...

| AREA OF KNOWLEDGE | LEVEL/EXTENT OF KNOWLEDGE | | |
|---|----------------------------------|----------------------------------|----------------------------------|
| | BASIC | WORKING KNOWLEDGE | IN-DEPTH |
| Governance, management and accountability | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Performance | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Management systems and practices | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Control | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Audit vis-à-vis the economical, efficient and effective management of funds and resources | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Audit vis-à-vis compliance with authorities and financial reporting | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| One's own audit organization | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Business of the entity being audited | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Behavioural science | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Related disciplines | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Research and analysis | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Project management | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Quality assurance | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |

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... SKILLS, ...

| AREA OF SKILL | LEVEL/EXTENT OF SKILL | | |
|---|----------------------------------|----------------------------------|----------------------------------|
| | BASIC | INTERMEDIATE | ACCOMPLISHED |
| Professional/Technical | | | |
| Audit vis-à-vis the economical, efficient and effective management of funds and resources | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Evaluating an organization's performance | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Research and analysis | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Quality assurance | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Management | | | |
| General management | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Project management | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| General | | | |
| Analytical thinking | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Conceptual thinking | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Communication | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Interpersonal | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |

PAGES 21-23 OF THE FULL RESEARCH REPORT PROVIDE A FURTHER DESCRIPTION OF THE ABOVE SKILL AREAS/LEVELS.



... AND AUDIT EXPERIENCE .

| AREA OF AUDIT EXPERIENCE | ROLE | | | EXTENT | | | CONTEXT IN RELATION TO THE BUSINESS OF THE ENTITY BEING AUDITED |
|---|-----------------------|-----------------------|----------------------------------|-----------------------|----------------------------------|-----------------------|--|
| | TEAM MEMBER | PROJECT LEADER | EXECUTIVE | SOME <2 YRS. | SIGNIF. 2-4 YRS. | EXTENSIVE 5 YRS.> | |
| Audit vis-à-vis the economical, efficient and effective management of funds and resources | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |

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PROFICIENCY REQUIREMENTS FOR COMPREHENSIVE AUDITING

KEY AUDIT JUDGEMENT: *To make a judgement relating to...*

WHICH AUDIT MODEL TO DEPLOY FOR THE PARTICULAR AUDIT ENGAGEMENT...

THE PRACTITIONER NEEDS TO HAVE THE FOLLOWING...

... KNOWLEDGE, ...

| AREA OF KNOWLEDGE | LEVEL/EXTENT OF KNOWLEDGE | | |
|---|----------------------------------|----------------------------------|----------------------------------|
| | BASIC | WORKING KNOWLEDGE | IN-DEPTH |
| Governance, management and accountability | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Performance | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Management systems and practices | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Control | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Audit vis-à-vis the economical, efficient and effective management of funds and resources | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Audit vis-à-vis compliance with authorities and financial reporting | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| One's own audit organization | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Business of the entity being audited | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Behavioural science | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Related disciplines | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Research and analysis | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Project management | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Quality assurance | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |

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... SKILLS, ...

| AREA OF SKILL | LEVEL/EXTENT OF SKILL | | |
|---|----------------------------------|----------------------------------|----------------------------------|
| | BASIC | INTERMEDIATE | ACCOMPLISHED |
| Professional/Technical | | | |
| Audit vis-à-vis the economical, efficient and effective management of funds and resources | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Evaluating an organization's performance | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Research and analysis | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Quality assurance | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Management | | | |
| General management | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Project management | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| General | | | |
| Analytical thinking | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Conceptual thinking | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Communication | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Interpersonal | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |

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... AND AUDIT EXPERIENCE .

| AREA OF AUDIT EXPERIENCE | ROLE | | | EXTENT | | | CONTEXT IN RELATION TO THE BUSINESS OF THE ENTITY BEING AUDITED |
|---|-----------------------|-----------------------|----------------------------------|-----------------------|----------------------------------|-----------------------|--|
| | TEAM MEMBER | PROJECT LEADER | EXECUTIVE | SOME <2 YRS. | SIGNIF. 2-4 YRS. | EXTENSIVE 5 YRS.> | |
| Audit vis-à-vis the economical, efficient and effective management of funds and resources | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |

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KEY VARIABLES AND CENTRAL 'DRIVERS' OF THE AUDIT ENGAGEMENT...

THE PRACTITIONER NEEDS TO HAVE THE FOLLOWING...

... KNOWLEDGE, ...

| AREA OF KNOWLEDGE | LEVEL/EXTENT OF KNOWLEDGE | | |
|---|----------------------------------|----------------------------------|----------------------------------|
| | BASIC | WORKING KNOWLEDGE | IN-DEPTH |
| Governance, management and accountability | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Performance | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Management systems and practices | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Control | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Audit vis-à-vis the economical, efficient and effective management of funds and resources | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Audit vis-à-vis compliance with authorities and financial reporting | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| One's own audit organization | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Business of the entity being audited | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Behavioural science | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Related disciplines | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Research and analysis | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Project management | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Quality assurance | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |

PAGES 19-21 OF THE FULL RESEARCH REPORT PROVIDE A FURTHER DESCRIPTION OF THE ABOVE KNOWLEDGE AREAS/LEVELS.



... SKILLS, ...

| AREA OF SKILL | LEVEL/EXTENT OF SKILL | | |
|---|----------------------------------|----------------------------------|----------------------------------|
| | BASIC | INTERMEDIATE | ACCOMPLISHED |
| Professional/Technical | | | |
| Audit vis-à-vis the economical, efficient and effective management of funds and resources | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Evaluating an organization's performance | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Research and analysis | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Quality assurance | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Management | | | |
| General management | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Project management | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| General | | | |
| Analytical thinking | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Conceptual thinking | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Communication | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Interpersonal | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |

PAGES 21-23 OF THE FULL RESEARCH REPORT PROVIDE A FURTHER DESCRIPTION OF THE ABOVE SKILL AREAS/LEVELS.



... AND AUDIT EXPERIENCE .

| AREA OF AUDIT EXPERIENCE | ROLE | | | EXTENT | | | CONTEXT IN RELATION TO THE BUSINESS OF THE ENTITY BEING AUDITED |
|---|-----------------------|----------------------------------|-----------------------|-----------------------|-----------------------|----------------------------------|--|
| | TEAM MEMBER | PROJECT LEADER | EXECUTIVE | SOME <2 YRS. | SIGNIF. 2-4 YRS. | EXTENSIVE 5 YRS.> | |
| Audit vis-à-vis the economical, efficient and effective management of funds and resources | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> |

PAGES 23-24 OF THE FULL RESEARCH REPORT PROVIDE A FURTHER DESCRIPTION OF THE ABOVE EXPERIENCE ROLES / EXTENT / CONTEXT.

PROFICIENCY REQUIREMENTS FOR COMPREHENSIVE AUDITING

KEY AUDIT JUDGEMENT: *To make a judgement relating to...*

KEY PARAMETERS OF THE AUDIT ENGAGEMENT...

THE PRACTITIONER NEEDS TO HAVE THE FOLLOWING...

... **KNOWLEDGE**, ...

| AREA OF KNOWLEDGE | LEVEL/EXTENT OF KNOWLEDGE | | |
|---|----------------------------------|----------------------------------|----------------------------------|
| | BASIC | WORKING KNOWLEDGE | IN-DEPTH |
| Governance, management and accountability | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Performance | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Management systems and practices | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Control | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Audit vis-à-vis the economical, efficient and effective management of funds and resources | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Audit vis-à-vis compliance with authorities and financial reporting | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| One's own audit organization | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Business of the entity being audited | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Behavioural science | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Related disciplines | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Research and analysis | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Project management | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Quality assurance | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |

PAGES 19-21 OF THE FULL RESEARCH REPORT PROVIDE A FURTHER DESCRIPTION OF THE ABOVE KNOWLEDGE AREAS/LEVELS.



... **SKILLS**, ...

| AREA OF SKILL | LEVEL/EXTENT OF SKILL | | |
|---|----------------------------------|----------------------------------|----------------------------------|
| | BASIC | INTERMEDIATE | ACCOMPLISHED |
| Professional/Technical | | | |
| Audit vis-à-vis the economical, efficient and effective management of funds and resources | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Evaluating an organization's performance | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Research and analysis | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Quality assurance | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Management | | | |
| General management | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Project management | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| General | | | |
| Analytical thinking | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Conceptual thinking | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Communication | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Interpersonal | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |

PAGES 21-23 OF THE FULL RESEARCH REPORT PROVIDE A FURTHER DESCRIPTION OF THE ABOVE SKILL AREAS/LEVELS.



... **AND AUDIT EXPERIENCE**.

| AREA OF AUDIT EXPERIENCE | ROLE | | | EXTENT | | | CONTEXT IN RELATION TO THE BUSINESS OF THE ENTITY BEING AUDITED |
|---|-----------------------|----------------------------------|-----------------------|-----------------------|-----------------------|----------------------------------|--|
| | TEAM MEMBER | PROJECT LEADER | EXECUTIVE | SOME <2 YRS. | SIGNIF. 2-4 YRS. | EXTENSIVE 5 YRS.> | |
| Audit vis-à-vis the economical, efficient and effective management of funds and resources | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> |

PAGES 23-24 OF THE FULL RESEARCH REPORT PROVIDE A FURTHER DESCRIPTION OF THE ABOVE EXPERIENCE ROLES / EXTENT / CONTEXT.

PROFICIENCY REQUIREMENTS FOR COMPREHENSIVE AUDITING

KEY AUDIT JUDGEMENT: TO MAKE A JUDGEMENT RELATING TO...

THE COMMUNICATION STRATEGY FOR THE AUDIT...

THE PRACTITIONER NEEDS TO HAVE THE FOLLOWING...

... KNOWLEDGE, ...

| AREA OF KNOWLEDGE | LEVEL/EXTENT OF KNOWLEDGE | | |
|---|----------------------------------|----------------------------------|----------------------------------|
| | BASIC | WORKING KNOWLEDGE | IN-DEPTH |
| Governance, management and accountability | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Performance | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Management systems and practices | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Control | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Audit vis-à-vis the economical, efficient and effective management of funds and resources | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Audit vis-à-vis compliance with authorities and financial reporting | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| One's own audit organization | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Business of the entity being audited | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Behavioural science | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Related disciplines | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Research and analysis | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Project management | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Quality assurance | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |

PAGES 19-21 OF THE FULL RESEARCH REPORT PROVIDE A FURTHER DESCRIPTION OF THE ABOVE KNOWLEDGE AREAS/LEVELS.



... SKILLS, ...

| AREA OF SKILL | LEVEL/EXTENT OF SKILL | | |
|---|----------------------------------|----------------------------------|-----------------------|
| | BASIC | INTERMEDIATE | ACCOMPLISHED |
| Professional/Technical | | | |
| Audit vis-à-vis the economical, efficient and effective management of funds and resources | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Evaluating an organization's performance | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Research and analysis | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Quality assurance | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Management | | | |
| General management | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Project management | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| General | | | |
| Analytical thinking | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Conceptual thinking | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Communication | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Interpersonal | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |

PAGES 21-23 OF THE FULL RESEARCH REPORT PROVIDE A FURTHER DESCRIPTION OF THE ABOVE SKILL AREAS/LEVELS.



... AND AUDIT EXPERIENCE .

| AREA OF AUDIT EXPERIENCE | ROLE | | | EXTENT | | | CONTEXT IN RELATION TO THE BUSINESS OF THE ENTITY BEING AUDITED |
|---|-----------------------|----------------------------------|-----------------------|-----------------------|----------------------------------|-----------------------|--|
| | TEAM MEMBER | PROJECT LEADER | EXECUTIVE | SOME <2 YRS. | SIGNIF. 2-4 YRS. | EXTENSIVE 5 YRS.> | |
| Audit vis-à-vis the economical, efficient and effective management of funds and resources | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |

PAGES 23-24 OF THE FULL RESEARCH REPORT PROVIDE A FURTHER DESCRIPTION OF THE ABOVE EXPERIENCE ROLES / EXTENT / CONTEXT.

PROFICIENCY REQUIREMENTS FOR COMPREHENSIVE AUDITING

KEY AUDIT JUDGEMENT: TO MAKE A JUDGEMENT RELATING TO...

QUALITY ASSURANCE FOR THE AUDIT ENGAGEMENT...

THE PRACTITIONER NEEDS TO HAVE THE FOLLOWING...

... KNOWLEDGE, ...

| AREA OF KNOWLEDGE | LEVEL/EXTENT OF KNOWLEDGE | | |
|---|----------------------------------|----------------------------------|----------------------------------|
| | BASIC | WORKING KNOWLEDGE | IN-DEPTH |
| Governance, management and accountability | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Performance | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Management systems and practices | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Control | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Audit vis-à-vis the economical, efficient and effective management of funds and resources | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Audit vis-à-vis compliance with authorities and financial reporting | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| One's own audit organization | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Business of the entity being audited | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Behavioural science | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Related disciplines | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Research and analysis | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Project management | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Quality assurance | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |

PAGES 19-21 OF THE FULL RESEARCH REPORT PROVIDE A FURTHER DESCRIPTION OF THE ABOVE KNOWLEDGE AREAS/LEVELS.



... SKILLS, ...

| AREA OF SKILL | LEVEL/EXTENT OF SKILL | | |
|---|----------------------------------|----------------------------------|----------------------------------|
| | BASIC | INTERMEDIATE | ACCOMPLISHED |
| Professional/Technical | | | |
| Audit vis-à-vis the economical, efficient and effective management of funds and resources | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Evaluating an organization's performance | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Research and analysis | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Quality assurance | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Management | | | |
| General management | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Project management | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| General | | | |
| Analytical thinking | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Conceptual thinking | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Communication | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Interpersonal | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |

PAGES 21-23 OF THE FULL RESEARCH REPORT PROVIDE A FURTHER DESCRIPTION OF THE ABOVE SKILL AREAS/LEVELS.



... AND AUDIT EXPERIENCE .

| AREA OF AUDIT EXPERIENCE | ROLE | | | EXTENT | | | CONTEXT IN RELATION TO THE BUSINESS OF THE ENTITY BEING AUDITED |
|---|-----------------------|----------------------------------|-----------------------|-----------------------|-----------------------|----------------------------------|--|
| | TEAM MEMBER | PROJECT LEADER | EXECUTIVE | SOME <2 YRS. | SIGNIF. 2-4 YRS. | EXTENSIVE 5 YRS.> | |
| Audit vis-à-vis the economical, efficient and effective management of funds and resources | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |

PAGES 23-24 OF THE FULL RESEARCH REPORT PROVIDE A FURTHER DESCRIPTION OF THE ABOVE EXPERIENCE ROLES / EXTENT / CONTEXT.

PROFICIENCY REQUIREMENTS FOR COMPREHENSIVE AUDITING

KEY AUDIT JUDGEMENT: *To make a judgement relating to...*

SELECTING AND IMPLEMENTING AN APPROPRIATE PROJECT MANAGEMENT SYSTEM FOR THE AUDIT ENGAGEMENT...

THE PRACTITIONER NEEDS TO HAVE THE FOLLOWING...

... K N O W L E D G E , ...

| AREA OF KNOWLEDGE | LEVEL/EXTENT OF KNOWLEDGE | | |
|---|----------------------------------|----------------------------------|----------------------------------|
| | BASIC | WORKING KNOWLEDGE | IN-DEPTH |
| Governance, management and accountability | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Performance | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Management systems and practices | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Control | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Audit vis-à-vis the economical, efficient and effective management of funds and resources | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Audit vis-à-vis compliance with authorities and financial reporting | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| One's own audit organization | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Business of the entity being audited | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Behavioural science | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Related disciplines | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Research and analysis | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Project management | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Quality assurance | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |

PAGES 19-21 OF THE FULL RESEARCH REPORT PROVIDE A FURTHER DESCRIPTION OF THE ABOVE KNOWLEDGE AREAS/LEVELS.



... S K I L L S , ...

| AREA OF SKILL | LEVEL/EXTENT OF SKILL | | |
|---|----------------------------------|----------------------------------|-----------------------|
| | BASIC | INTERMEDIATE | ACCOMPLISHED |
| Professional/Technical | | | |
| Audit vis-à-vis the economical, efficient and effective management of funds and resources | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Evaluating an organization's performance | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Research and analysis | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Quality assurance | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Management | | | |
| General management | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Project management | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| General | | | |
| Analytical thinking | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Conceptual thinking | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Communication | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Interpersonal | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |

PAGES 21-23 OF THE FULL RESEARCH REPORT PROVIDE A FURTHER DESCRIPTION OF THE ABOVE SKILL AREAS/LEVELS.



... A N D A U D I T E X P E R I E N C E .

| AREA OF AUDIT EXPERIENCE | ROLE | | | EXTENT | | | CONTEXT IN RELATION TO THE BUSINESS OF THE ENTITY BEING AUDITED |
|---|-----------------------|----------------------------------|-----------------------|-----------------------|----------------------------------|-----------------------|--|
| | TEAM MEMBER | PROJECT LEADER | EXECUTIVE | SOME <2 YRS. | SIGNIF. 2-4 YRS. | EXTENSIVE 5 YRS.> | |
| Audit vis-à-vis the economical, efficient and effective management of funds and resources | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |

PAGES 23-24 OF THE FULL RESEARCH REPORT PROVIDE A FURTHER DESCRIPTION OF THE ABOVE EXPERIENCE ROLES / EXTENT / CONTEXT.

PROFICIENCY REQUIREMENTS FOR COMPREHENSIVE AUDITING

KEY AUDIT JUDGEMENT: *To make a judgement relating to...*

THE PREPARATION AND CONVEYANCE OF THE COMPREHENSIVE AUDIT REPORT/OPINION...

THE PRACTITIONER NEEDS TO HAVE THE FOLLOWING...

... KNOWLEDGE, ...

| AREA OF KNOWLEDGE | LEVEL/EXTENT OF KNOWLEDGE | | |
|---|----------------------------------|----------------------------------|----------------------------------|
| | BASIC | WORKING KNOWLEDGE | IN-DEPTH |
| Governance, management and accountability | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Performance | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Management systems and practices | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Control | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Audit vis-à-vis the economical, efficient and effective management of funds and resources | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Audit vis-à-vis compliance with authorities and financial reporting | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| One's own audit organization | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Business of the entity being audited | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Behavioural science | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Related disciplines | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Research and analysis | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Project management | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Quality assurance | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |

PAGES 19-21 OF THE FULL RESEARCH REPORT PROVIDE A FURTHER DESCRIPTION OF THE ABOVE KNOWLEDGE AREAS/LEVELS.



... SKILLS, ...

| AREA OF SKILL | LEVEL/EXTENT OF SKILL | | |
|---|----------------------------------|----------------------------------|----------------------------------|
| | BASIC | INTERMEDIATE | ACCOMPLISHED |
| Professional/Technical | | | |
| Audit vis-à-vis the economical, efficient and effective management of funds and resources | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Evaluating an organization's performance | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Research and analysis | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Quality assurance | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Management | | | |
| General management | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Project management | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| General | | | |
| Analytical thinking | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Conceptual thinking | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Communication | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Interpersonal | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |

PAGES 21-23 OF THE FULL RESEARCH REPORT PROVIDE A FURTHER DESCRIPTION OF THE ABOVE SKILL AREAS/LEVELS.



... AND AUDIT EXPERIENCE .

| AREA OF AUDIT EXPERIENCE | ROLE | | | EXTENT | | | CONTEXT IN RELATION TO THE BUSINESS OF THE ENTITY BEING AUDITED |
|---|-----------------------|----------------------------------|-----------------------|-----------------------|-----------------------|----------------------------------|--|
| | TEAM MEMBER | PROJECT LEADER | EXECUTIVE | SOME <2 YRS. | SIGNIF. 2-4 YRS. | EXTENSIVE 5 YRS.> | |
| Audit vis-à-vis the economical, efficient and effective management of funds and resources | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> |

PAGES 23-24 OF THE FULL RESEARCH REPORT PROVIDE A FURTHER DESCRIPTION OF THE ABOVE EXPERIENCE ROLES / EXTENT / CONTEXT.

PROFICIENCY REQUIREMENTS FOR COMPREHENSIVE AUDITING

KEY AUDIT JUDGEMENT: *To make a judgement relating to...*

THE IMPACT AND VALUE-ADDED OF THE AUDIT ENGAGEMENT...

THE PRACTITIONER NEEDS TO HAVE THE FOLLOWING...

... KNOWLEDGE, ...

| AREA OF KNOWLEDGE | LEVEL/EXTENT OF KNOWLEDGE | | |
|---|----------------------------------|----------------------------------|----------------------------------|
| | BASIC | WORKING KNOWLEDGE | IN-DEPTH |
| Governance, management and accountability | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Performance | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Management systems and practices | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Control | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Audit vis-à-vis the economical, efficient and effective management of funds and resources | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Audit vis-à-vis compliance with authorities and financial reporting | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| One's own audit organization | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Business of the entity being audited | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Behavioural science | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Related disciplines | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Research and analysis | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Project management | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Quality assurance | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |

PAGES 19-21 OF THE FULL RESEARCH REPORT PROVIDE A FURTHER DESCRIPTION OF THE ABOVE KNOWLEDGE AREAS/LEVELS.



... SKILLS, ...

| AREA OF SKILL | LEVEL/EXTENT OF SKILL | | |
|---|----------------------------------|----------------------------------|----------------------------------|
| | BASIC | INTERMEDIATE | ACCOMPLISHED |
| Professional/Technical | | | |
| Audit vis-à-vis the economical, efficient and effective management of funds and resources | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Evaluating an organization's performance | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Research and analysis | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Quality assurance | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Management | | | |
| General management | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |
| Project management | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| General | | | |
| Analytical thinking | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Conceptual thinking | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Communication | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> |
| Interpersonal | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |

PAGES 21-23 OF THE FULL RESEARCH REPORT PROVIDE A FURTHER DESCRIPTION OF THE ABOVE SKILL AREAS/LEVELS.



... AND AUDIT EXPERIENCE .

| AREA OF AUDIT EXPERIENCE | ROLE | | | EXTENT | | | CONTEXT IN RELATION TO THE BUSINESS OF THE ENTITY BEING AUDITED |
|---|-----------------------|-----------------------|----------------------------------|-----------------------|-----------------------|----------------------------------|--|
| | TEAM MEMBER | PROJECT LEADER | EXECUTIVE | SOME <2 YRS. | SIGNIF. 2-4 YRS. | EXTENSIVE 5 YRS.> | |
| Audit vis-à-vis the economical, efficient and effective management of funds and resources | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> |

PAGES 23-24 OF THE FULL RESEARCH REPORT PROVIDE A FURTHER DESCRIPTION OF THE ABOVE EXPERIENCE ROLES / EXTENT / CONTEXT.

PART 4

QUESTIONS TO CONSIDER

As a starting basis for discussion, a practitioner organization may want to consider the following questions:

- *What key comprehensive audit judgements are being and need to be made within the organization?*
- *Who (e.g., what levels) within the organization are making these various judgements?*
- *How appropriate is this?*
- *Do those making these judgements have the requisite proficiency?*
- *Based on our assessment, where is further development needed*
 - *in terms of providing support to those currently making judgements?*
 - *in terms of preparing others to take on greater responsibilities in their professional careers?*
- *What agenda for action should we pursue?*
- *Are there other ways in which these ideas might be useful to the organization, for example, as a planning and diagnostic tool in designing audit teams?*