

The IIA's Internal Auditing Competency Framework™ is a practical guide designed to outline the essential competencies required in the internal audit profession. It defines various levels of proficiency, ranging from basic (entry-level) to expert-level mastery, each corresponding to typical job roles and responsibilities at those levels.

The framework is aligned with the requirements of Global Internal Audit Standards™ (Standards), ensuring internal auditors develop the knowledge, skills, and behaviors required to meet globally recognized professional expectations. It consists of four high-level categories:

- Internal Auditing Competencies,
- Professional Competencies,
- Governance and Risk Management Competencies, and
- Operational Area Competencies.

Each category includes related subcategories of knowledge and skills. The table below outlines all associated sub-categories and their alignment with the overarching high-level groupings.

According to the Competency Framework, an entry-level internal auditor is typically someone with limited professional experience and knowledge who would require direct supervision to complete most tasks. While an entry-level hire may possess some foundational knowledge of internal auditing and related competencies, they are not expected to be proficient in all areas.

To demonstrate how the Curriculum aligns with The IIA's Internal Auditing Competency Framework™, the table below maps the knowledge and skill subcategories to the core courses in which those competencies are developed. This alignment promotes career readiness by ensuring that academic instruction reflects the competencies required in real-world internal audit roles.

While the Competency Framework serves as a benchmark for the characteristics, competencies, and expectations associated with various roles, it is not intended to be all-encompassing. The role profiles included in the framework are illustrative examples rather than strict requirements or minimum standards. As such, academic institutions have the flexibility to tailor their curricula to address a combination of competencies that align with their specific regional context.

| Internal Auditing Competency Framework | | Global Model Internal Auditing Curriculum |
|---|--|---|
| High-Level Category | Knowledge and Skill Subcategory | Core Course ¹ |
| Internal Auditing Competencies | International Professional Practices Framework | Principles of Internal Auditing Experiential Learning ² |
| | Ethics and Professionalism | Ethics and Organizational Governance |
| | Quality Assurance and Improvement Program | |
| | Audit Methodologies | Principles of Internal Auditing |
| | Integrated and Coordinated Assurance | Ethics and Organizational Governance |
| | Reporting Results | Principles of Internal Auditing |
| Professional Competencies | Leadership | |
| | Professional Communications | Business Communication |
| | Negotiation and Conflict Management | Business Communication |
| | Data Analysis | Data Analytics |
| | Project Management | Principles of Internal Auditing |
| Governance and Risk Management Competencies | Governance | Ethics and Organizational Governance |
| | Strategy | |
| | Enterprise Risk Management | Principles of Internal Auditing |
| | Compliance | Principles of Internal Auditing |
| | Fraud | Fraud and Forensics |
| | Organizational Resilience | Ethics and Organizational Governance |
| | Sustainability | Ethics and Organizational Governance |
| Operational Area Competencies | Accounting | |
| | Customer Relationship Management | |
| | Cybersecurity | |
| | Finance | |
| | Human Resources | |
| | Information Technology | IT Auditing |
| | Marketing | |
| | Sales | |
| | Supply Chain Management | |
| | Other Significant Sectors, Functions, or Processes | |

¹ Many of the knowledge and skill subcategories are addressed in more than one Core Course. However, only the course in which the largest component of the content is covered has been highlighted in the table.

² Experiential Learning: Internships, Case Studies, and Special Projects is designed to give students the opportunity to apply the theoretical concepts they have been studying. The specific topics covered in this course will vary depending on the application or project focus.



**The Institute of
Internal Auditors**

About The Institute of Internal Auditors

The Institute of Internal Auditors (The IIA) is an international professional association that serves more than 260,000 global members and has awarded more than 200,000 Certified Internal Auditor® (CIA®) certifications worldwide. Established in 1941, The IIA is recognized throughout the world as the internal audit profession's leader in standards, certifications, education, research, and technical guidance. For more information, visit theiia.org.



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About the Internal Audit Foundation

The Internal Audit Foundation is an essential global resource for advancing the internal audit profession. Foundation-funded research provides internal audit practitioners and their stakeholders with insight on emerging topics and promotes and advances the value of the internal audit profession globally. In addition, through its Academic Fund, the Foundation supports the profession's future by providing grants to students and educators who participate in The IIA's Internal Audit Academic Alliance. For more information, visit theiia.org/Foundation.