

Internal Audit Competencies

List of Competencies

- IA 101 Plan and prepare for Internal Audits
- IA 102 Organise meetings, individual interviews and field visits related to Internal Audit activities
- IA 201 Conduct Internal Audits
- IA 202 Conduct Risk Analysis
- IA 203 Prepare draft findings arising from Internal Audits
- IA 301 Report on Internal Audits
- IA 302 Develop annual and strategic Internal Audit plans
- IA 401 Provide advice to government
- IA 402 Evaluate and improve Internal Audit performance
- IA 303 Conduct and Report on Investigations

| | | | |
|-------------------------|---|--|--|
| Unit title | | IA 101 Plan and prepare for Internal Audits | |
| Unit description | | This unit covers the skills and knowledge and attributes required to plan and prepare for Internal Audits. The unit is suitable for any personnel whose role involves assisting with and conducting internal audit activities within their own organisation or others in order to assess an entity's governance, risk management and internal control. Preparing internal audit activities may overlap with other generalist and specialist work activities such as acting ethically, complying with legislation, applying government processes, using resources, etc | |
| Level | | 1 | |
| Element 1 | Identify, source and compile relevant documents | Performance Criteria | 1.1 Required documents (preliminary information) are identified 1.2 Approval for access to required documents is sought 1.3 Preliminary information is sourced and collected 1.4 Documents are collated, referenced and stored in accordance with records management systems and Internal Audit processes |

| | | | |
|------------------|--|-----------------------------|---|
| Element 2 | Participate in conducting desk review | Performance Criteria | 2.1 Documents are examined in order for the criteria and the focus of the audit to be defined 2.2 Gaps in available records are identified and documented 2.3 Documents are verified for the completeness and accuracy in relation with the request |
| Element 3 | Plan consultations | Performance Criteria | 3.1 Key stakeholders and potential interviewees are identified in consultation with supervisor 3.2 Plan sequence of consultations and observations for inclusion in the Audit Program |
| Element 4 | Prepare individual audit engagement plans | Performance Criteria | 4.1 Assist in the preparation of plans for individual internal audit engagements 4.2 Identify the scope and purpose of the proposed audit 4.3 Identify personnel to be involved in audit engagement 4.4 Assist in preparing ToRs for the audit 4.5 Assist in developing the Audit Program |
| Knowledge | <ul style="list-style-type: none"> • Understanding of the internal audit standards implemented in GAI • Internal audit Code of Ethics • Legislation relating to PFM • SOPs of the audited processes to define the criteria • Record keeping procedures • Authority structures within Ministry/institution • Internal audit processes • PFM processes and corresponding documents • PFM Code of Conduct | | |
| Skills | <ul style="list-style-type: none"> • PC Skills – word processing, information retrieval, document management, use of internet/intranet • Language Skills – communicate verbally and in writing in Tetum, literacy skills to read and understand financial policies, and procedures; basic knowledge of Portuguese to be familiar with Timorese legislation. • Document referencing skills • Skills in using records management systems to store documents • Analytical skills | | |

| | |
|--|---|
| | <ul style="list-style-type: none"> • Planning skills |
|--|---|

| | | | |
|-------------------------|---|---|--|
| Unit title | | IA 102 Organise meetings, individual interviews and field visits related to Internal Audit activities | |
| Unit description | | This unit covers the skills and knowledge and attributes required to organise meetings and individual interviews associated with Internal Audit engagements, including making arrangements, liaising with participants and developing and distributing meeting related documentation. The unit is suitable for any personnel whose role involves assisting with and conducting internal audit activities in order to assess an entity's governance, risk management and internal control. They may have responsibility for these tasks in the context of a particular team, work group or project. In practice, organising meetings may overlap with other generalist and specialist work activities such as acting ethically, applying government processes, using resources, etc. | |
| Level | | 1 | |
| Element 1 | Liaise with participants | Performance Criteria | 1.1 Date and time, purpose, duration and list of participants established through consultation with appropriate IA staff. 1.2 Details and purpose of meeting are clearly conveyed 1.3 Communication is appropriate for the purpose, taking into account required protocols, stakeholder levels/positions 1.4 Answer stakeholder queries 1.5 Inform stakeholders of any changes to meeting arrangements |
| Element 2 | Prepare meeting arrangements and documentation | Performance Criteria | 2.1 Liaise with administrative staff responsible for organising venue about scheduling, furniture, equipment and other requirements 2.2 Prepare notice of meeting, agenda and meeting papers in accordance with meeting requirements 2.3 Check documentation for accuracy and correct any errors 2.4 Distribute documentation to participants within designated time lines 2.5 Prepare spare sets of documents |
| Knowledge | <ul style="list-style-type: none"> • Understanding of the internal audit standards implemented in GAI • Internal Audit code of ethics | | |

| | |
|--------|--|
| | <ul style="list-style-type: none"> • Key provisions of legislation, procedures, standards and codes relating to PFM • Risk analysis processes, tools and templates • Data recording protocols • Authority structures within Ministry/institution • Knowledge of internal audit and risk assessment methodologies, all key PFM competencies including: planning, budgeting, procurement, assets management and payments • PFM Code of Conduct |
| Skills | <ul style="list-style-type: none"> • ICT Skills – word processing, information retrieval, document management, use of internet/intranet • Language Skills – communicate verbally and in writing in Tetum, literacy skills to read and understand financial policies, procedures and legislation; basic knowledge of Portuguese to be familiar with Timorese legislation. • PC Skills – use of MS Visio • Numeracy Skills • Note taking skills • Skills in using records management systems |

| | | | |
|-------------------------|---|-----------------------------|--|
| Unit title | IA 201 Conduct Internal Audits | | |
| Unit description | This unit covers the skills and knowledge and attributes required to conduct risk based Internal Audits in Line Ministries and Autonomous Agencies to provide recommendations to users of public funds in terms of improvement of risk management, governance and internal controls, giving a reasonable assurance the processes are executed in compliance with PFM laws, regulations and procedures. It is relevant for people with responsibility for performing risk based internal audits. The competency is applicable to internal audits in Line Ministries and Autonomous Agencies. | | |
| Level | 2 | | |
| Element 1 | Conduct meetings and consultations | Performance Criteria | 1.1 Participate in initial meeting with management of the organisation or entity to establish relationship, discuss focus of the audit and gather preliminary information 1.2 Conduct kick off meeting in order to meet and inform participants of scope and purpose of the audit and other |

| | | | |
|------------------|---|-----------------------------|--|
| | | | information included in ToRs 1.3 Conduct individual interviews and small group consultations |
| Element 2 | Collect data from relevant personnel within the specific instrumentality | Performance Criteria | 2.1 Choose appropriate processes and tools for collecting data related to governance, risk management and internal control in key PFM systems 2.2 Participate in devising interview questions to address information gaps and gain insights into discrepancies and recurring issues 2.3 Relevant data is collected from stakeholders within the workplace and in the field 2.4 Request any additional documents in order to address gaps in information |
| Element 3 | Record and organise data | Performance Criteria | 3.1 Data is recorded using appropriate systems and procedures 3.2 Data is organised in order to facilitate later retrieval and analysis |
| Knowledge | <ul style="list-style-type: none"> • Understanding of the internal audit standards implemented in GAI • Internal Audit code of ethics • Key provisions of legislation, procedures, standards and codes relating to PFM • Risk analysis processes, tools and templates • Data recording protocols • Authority structures within Ministry/institution • Knowledge of internal audit and risk assessment methodologies, all key PFM competencies including: planning, budgeting, procurement, assets management and payments • PFM Code of Conduct | | |
| Skills | <ul style="list-style-type: none"> • Interviewing skills • ICT Skills – word processing, information retrieval, document management, use of internet/intranet • Language Skills – communicate verbally and in writing in Tetum, literacy skills to read and understand financial policies, procedures and legislation; basic knowledge of Portuguese to be familiar with Timorese legislation. • PC Skills – use of MS Visio | | |

| | |
|--|---|
| | <ul style="list-style-type: none"> • Numeracy Skills • Interviewing skills • Note taking skills • Skills in using records management systems |
|--|---|

| | | | |
|-------------------------|---|--|---|
| Unit title | | IA 202 Conduct Risk Analysis | |
| Unit description | | This unit covers the skills and knowledge and attributes required to conduct risk assessments in Line Ministries and Autonomous Agencies to provide recommendations to users of public funds in terms of improvement of risk management. It is relevant for people with responsibility for performing risk assessment as part of internal audits. The competency is applicable to internal audits in Line Ministries and Autonomous Agencies. At level 2 it is likely that responsibility for conducting the risk analysis and identifying corrective action will be shared. | |
| Level | | 2 | |
| Element 1 | Prepare for risk analysis | Performance Criteria | 1.1 Choose appropriate process and tool for risk management of the entity 1.2 Compile data collected from stakeholders within the workplace and in the field |
| Element 2 | Assess risk | Performance Criteria | 2.1 Potential risks are identified 2.2 Likelihood and potential impact of risks is assessed 2.4 Areas where corrective action is required are identified |
| Element 3 | Identify corrective action required to address significant or high risks | Performance Criteria | 3.1 Develop suggested corrective action to address areas of significant or high risk in order to manage risks 3.2 Communicate to stakeholders any urgent action required in order to address risks |
| Knowledge | <ul style="list-style-type: none"> • Understanding of the internal audit standards implemented in GAI • Internal Audit code of ethics • Key provisions of legislation, procedures, standards and codes relating to PFM • Risk analysis processes, tools and templates • Data recording protocols | | |

| | |
|--------|--|
| | <ul style="list-style-type: none"> • Authority structures within Ministry/institution • Knowledge of internal audit and risk assessment methodologies, all key PFM competencies including: planning, budgeting, procurement, assets management and payments • PFM Code of Conduct |
| Skills | <ul style="list-style-type: none"> • Interviewing skills • ICT Skills – word processing, information retrieval, document management, use of internet/intranet • Language Skills – communicate verbally and in writing in Tetum, literacy skills to read and understand financial policies, procedures and legislation; basic knowledge of Portuguese to be familiar with Timorese legislation. • PC Skills – use of MS Visio • Numeracy Skills • Interviewing skills • Note taking skills • Skills in using records management systems |

| | | | |
|-------------------------|---|--|--|
| Unit title | | IA 203 Prepare findings arising from Internal Audits | |
| Unit description | | This unit covers the skills and knowledge and attributes required to prepare findings from Internal Audits about risk management, governance and internal control. It is suitable for staff with responsibility for producing findings identified during internal audit engagements individually or in a team. They will be able to produce draft findings suitable for inclusion in an Internal Audit report. | |
| Level | | 2 | |
| Element 1 | Collate evidence from different sources | Performance Criteria | 1.1 Collect documents that will form the basis of the report 1.2 Identify and organise key information |
| Element 2 | Plan the findings document | Performance Criteria | 2.1 Choose appropriate format for presenting the data 2.2 Determine the structure and sequencing of information |
| Element 3 | Draft the text | Performance Criteria | 3.1 Ensure data and information is aggregated, interpreted and summarised 3.2 Include graphics as appropriate 3.3 Draft text using language appropriate for audience and purpose |

| | | | |
|------------------|--|-----------------------------|--|
| Element 4 | Finalise the draft | Performance Criteria | 4.1 Review the text to ensure purpose is met 4.2 Check grammar, spelling, punctuation for accuracy 4.3 Seek feedback and approval of the draft from a supervisor |
| Knowledge | <ul style="list-style-type: none"> • Understanding of the internal audit standards implemented in GAI • Internal Audit code of ethics • Key provisions of legislation, procedures, standards and codes relating to PFM • Risk analysis processes, tools and templates • Data recording protocols • Reporting formats • Authority structures within Ministry/institution • Knowledge of internal audit and risk assessment methodologies, all key PFM competencies including: planning, budgeting, procurement, assets management and payments • PFM Code of Conduct | | |
| Skills | <ul style="list-style-type: none"> • Interviewing skills • ICT Skills – word processing, information retrieval, document management, use of internet/intranet • Language Skills – communicate verbally and in writing in Tetum, literacy skills to read and understand financial policies, procedures and legislation; basic knowledge of Portuguese to be familiar with Timorese legislation. • PC Skills – use of MS Visio • Numeracy Skills • Interviewing skills • Note taking skills • Skills in using records management systems | | |

| | | | |
|-------------------------|---|--|---|
| Unit title | | IA 301 Report on Internal Audits | |
| Unit description | | This unit covers the skills, knowledge and attributes needed to encourage Ministries/Agencies or work units to comply with legislation, regulations, SOPs or best practices. It includes informing the instrumentality about the entity's governance, risk management and internal control, highlighting any areas of non-compliance and recommending corrective changes to bring practice into line with legislative and organisational requirements. | |
| Level | | Level 3 | |
| Element 1 | Communicate findings to stakeholders | Performance Criteria | <p>1.1 Areas of effective control risk management and governance are communicated to stakeholders</p> <p>1.2 Areas of non-compliance and significant to high risk levels are communicated to stakeholders using language and evidence relevant to the specific context</p> <p>1.3 Key requirements of legislation are outlined</p> <p>1.4 Consequences of non-compliance are explained</p> |
| Element 2 | Support stakeholders to address non compliance | Performance Criteria | <p>2.1 Recommended strategies to address non-compliance are outlined</p> <p>2.2 Stakeholders are assisted to plan implementation of recommendations</p> <p>2.3 Key actions, responsibilities and milestone dates for implementation are agreed</p> <p>2.4 Decisions are noted.</p> <p>2.5 Approval for proposed corrective changes is obtained in accordance with procedures, guidelines and delegations/authorities</p> <p>2.6 Internal guidelines are drafted</p> |
| Element 3 | Follow up and reporting on implementation of recommendations | Performance Criteria | <p>3.1 Follow-up visits are conducted to check implementation of recommendations.</p> <p>3.2 Assistance is provided in preparation of follow up reports</p> |
| Element 4 | Update risk analysis | Performance Criteria | 4.1 Assistance is provided in updating the risk analysis |
| Knowledge | <ul style="list-style-type: none"> • Understanding of the internal audit standards implemented in GAI • Internal Audit code of ethics • Key provisions of legislation, procedures, standards and codes relating to PFM • Risk analysis processes, tools and templates | | |

| | |
|--------|---|
| | <ul style="list-style-type: none"> • Data recording protocols • Authority structures within Ministry/institution • Knowledge of internal audit and risk assessment methodologies, all key PFM competencies including: planning, budgeting, procurement, assets management and payments • PFM Code of Conduct |
| Skills | <ul style="list-style-type: none"> • Interviewing skills • ICT Skills – word processing, information retrieval, document management, use of internet/intranet • Language Skills – communicate verbally and in writing in Tetum, literacy skills to read and understand financial policies, procedures and legislation; basic knowledge of Portuguese to be familiar with Timorese legislation. • PC Skills – use of MS Visio • Numeracy Skills • Interviewing skills • Note taking skills • Analytical skills • Problem solving skills • Skills in using records management systems |

| | | | |
|-------------------------|---|--|--|
| Unit title | | IA 302 Develop annual and strategic Internal Audit plans | |
| Unit description | | This unit covers the skills and knowledge and attributes required to contribute to the development annual and strategic Internal Audit plans. The unit is suitable for any personnel whose role involves participation in annual planning of audit activities and investigations to be carried out by an Internal Audit unit or team. Preparing annual and strategic Internal Audit plans may overlap with other generalist and specialist work activities such as acting ethically, complying with legislation, applying government processes, using resources, etc | |
| Level | | 3 | |
| Element1 | Analyse Internal Audit needs and requests | Performance Criteria | 1.1 All relevant documents in relation to proposed annual plan are collected and referenced 1.2 Proposed internal audit activities and investigations are analysed in terms of urgency and strategic government |

| | | | |
|------------------|---|-----------------------------|---|
| | | | priorities in order to manage work flow and allocate resources |
| Element 2 | Prepare annual and strategic Audit Plans | Performance Criteria | <p>2.1 Identify government priorities which will form the basis of the annual audit plan</p> <p>2.2 Prepare annual and strategic Internal Audit plans based government priorities</p> <p>2.3 Annual plans include follow up on earlier audit engagements.</p> <p>2.4 Prepare annual budget</p> <p>2.5 Present annual plan and budget to the relevant authority, e.g. Minister</p> |
| Element 3 | Plan staff involvement in supporting the annual or strategic plan | Performance Criteria | <p>3.1 Work plans are developed in line with strategic priorities in order to ensure priority tasks can be achieved</p> <p>3.2 Evaluation milestones are developed in order to gauge the progress of planned activities from the annual and strategic plans</p> |
| Element 4 | Prepare Internal Audit Annual Activity Reports | Performance Criteria | <p>4.1 Internal Audit Annual Activity Reports are prepared in order to report on IA engagements, including Internal Audits and investigations if requested</p> <p>4.2 Discrepancies between the IA Annual Plan and activities conducted are identified and justified</p> <p>4.3 Activity Report identifies areas for follow up</p> <p>4.4 Activity Report summarises key findings including corrective actions in order to inform the organisation's planning and continuous improvement</p> <p>4.5 Report is submitted to appropriate person in authority for approval</p> |
| Knowledge | <ul style="list-style-type: none"> • Understanding of the internal audit standards implemented in GAI • Internal Audit code of ethics • Key provisions of legislation, procedures, standards and codes relating to PFM • Risk analysis processes, tools and templates • Data recording protocols | | |

| | |
|--------|---|
| | <ul style="list-style-type: none"> • Authority structures within Ministry/institution • Knowledge of internal audit and risk assessment methodologies, all key PFM competencies including: planning, budgeting, procurement, assets management and payments • PFM Code of Conduct |
| Skills | <ul style="list-style-type: none"> • Interviewing skills • ICT Skills – word processing, information retrieval, document management, use of internet/intranet • Language Skills – communicate verbally and in writing in Tetum, literacy skills to read and understand financial policies, procedures and legislation; basic knowledge of Portuguese to be familiar with Timorese legislation. • PC Skills – use of MS Visio • Numeracy Skills • Interviewing skills • Note taking skills • Skills in using records management systems • Planning skills |

| | | | |
|-------------------------|--|---|---|
| Unit title | | IA 401 Provide advice to government | |
| Unit description | | This unit covers the skills knowledge and attributes required to provide high level advice to improve governance, risk management and internal control. It is relevant to staff with responsibility for assessing institutional performance and compliance and developing internal guidelines for implementation of internal audit laws, regulations and procedures in Ministry/agency. | |
| Level | | 4 | |
| Element 1 | Evaluate institutional performance and compliance in the areas of governance, risk management and internal control | Performance Criteria | 1.1 Review findings on institutional performance and compliance in relation to internal controls in key PFM systems 1.2 Identify areas of non-compliance in relation to national regulations and international standards 1.3. Advise Senior Management re Risk Management in order to improve institutional capacity to manage risk |
| Element 2 | Develop recommendations for changes to | Performance Criteria | 2.1 Potential elements of national legislation contributing to |

| | | | |
|------------------|---|-----------------------------|--|
| | legislation | | <p>poor compliance are analysed</p> <p>2.2 Suitability of international standards for adaptation to the Timor-Leste context are evaluated</p> <p>2.3 Options are developed and the impacts, risks and costs of each are determined</p> <p>2.4 Recommendations about appropriate changes to legislation are developed for the relevant Ministry or Agency</p> |
| Element 3 | Present advice to government | Performance Criteria | <p>3.1 Report provides recommendations to improve internal control systems and risk management</p> <p>3.2 Significant changes required are presented and justified</p> |
| Element 4 | Participate in amending legislation | | <p>4.1 Seek approval for the terms of new legislation or proposed amendments intended to reduce ambiguity, close loopholes or extend application.</p> <p>4.2 Provide advice to legal unit or entity with responsibility for drafting legislation</p> |
| Knowledge | <ul style="list-style-type: none"> • Legislation governing PFM • SOPs • Knowledge of internal audit and risk assessment methodologies, all key PFM competencies including: planning, budgeting, procurement, assets management and payments. • Internal Audit Code of Ethics • PFM Code of Conduct • Understanding of relevant country laws and international standards in the general area of PFM and particularly internal audit. • Authority structures within Ministry/institution • High level communication protocols | | |
| Skills | <ul style="list-style-type: none"> • ICT Skills – word processing, information retrieval, document management, use of internet/intranet • Language Skills – communicate verbally and in writing in Tetum, literacy skills to read and understand financial policies, procedures and legislation; basic knowledge of Portuguese to be familiar with Timorese legislation. • Numeracy Skills • High level analytical skills | | |

- Presentation skills

| | | | |
|-------------------------|--|-----------------------------|---|
| Unit title | IA402 Evaluate and improve Internal Audit performance | | |
| Unit description | <p>This unit covers evaluation of the organisation’s strategic approach to Internal Audit. It includes determining evaluation measures and criteria; evaluating organisational achievement, Internal Audit plans, strategic Internal Audit goals and policies; and implementing continuous improvement in IA performance</p> <p>In practice, evaluating and improving IA performance may overlap with other generalist and specialist work activities such as acting ethically, complying with legislation, applying government processes, working with diversity, using resources, etc.</p> | | |
| Level | 4 | | |
| Element 1 | Determine evaluation measures and criteria | Performance criteria | <p>1.1 Measures for evaluation are determined to provide value for money and make optimum use of existing sources of data and means of data gathering</p> <p>1.2 Criteria are determined that reflect the nature and character of the organisation and its values and policies and that may be required for organisational reporting to Government</p> <p>1.3 Measures and criteria provide sufficient information to make judgments about progress towards strategic goals and implementation of Internal Audit policies</p> |
| Element 2 | Evaluate organisational achievement | Performance criteria | <p>2.1 Evaluation is undertaken against strategic IA goals and policies and takes into account evidence from planned measures and includes information required by Government reporting requirements</p> <p>2.2 Conclusions are provided in detail against the agreed criteria and supported by evidence</p> <p>2.3 Conclusions are structured to provide a complete picture of performance in respect of the organisation’s IA</p> |

| | | | |
|------------------|---|-----------------------------|--|
| | | | <p>strategic goals and policies in order to inform future review and development of goals and policies</p> <p>2.4 Where performance fails to meet the agreed criteria, possible reasons are offered and discussed with stakeholders</p> <p>2.5 Seek validation from stakeholders of any report on performance that may affect the interests of stakeholders in order to determine whether publication is permitted</p> <p>2.6 Reports are provided in accordance with organisational and civil service policy and procedures in time to enable effective response</p> |
| Element 3 | Evaluate performance plans and their implementation | Performance criteria | <p>3.1 The causes of success and failure in Internal Audit plans and their implementation are identified</p> <p>3.2 Explanations of the causes of success or failure are presented logically and comprehensively, supported by evidence and an estimate of how likely it is that these are the real causes</p> <p>3.3 Where alternative explanations are available, these are reported and the reason for preference is given</p> <p>3.4 Where it is likely to be difficult to find a remedy for the cause, explanations are offered to counter possible objections</p> <p>3.5 Lessons to be drawn from success or failure are made available to those who could learn from them and are used in the future planning of Internal Audit Feedback is provided to those whose performance is examined</p> |
| Element 4 | Evaluate strategic goals and policies | Performance criteria | <p>4.1 Possible strengths and weaknesses in strategic Internal Audit goals and policies and guidelines and SOPs are identified</p> <p>4.2 Recommendations are formulated for building on strengths and addressing weaknesses</p> |

| | | | |
|------------------|--|-----------------------------|--|
| | | | 3.6 Comments, analysis and recommendations are made available for the review and reformulation of the IA strategic goals and policies and guidelines and SOPs |
| Element 5 | Implement continuous improvement in Internal Audit performance | Performance criteria | <p>5.1 Recommendations for improvement in organisational achievement in Internal Audit performance are implemented in accordance with organisational requirements and civil service guidelines</p> <p>5.2 Lessons learnt from the evaluation of Internal Audit plans and their implementation are used to continuously improve IA performance</p> <p>5.3 Review and reformulation of strategic IA goals and policies, SOPs and guidelines are built into the cycle of continuous improvement of IA</p> <p>5.4 Ongoing monitoring and performance measurement of IA performance is undertaken to continuously improve IA performance outcomes</p> |

| | |
|------------------|---|
| <p>Knowledge</p> | <ul style="list-style-type: none"> • Proficiency in Internal Audit standards • Internal Audit Code of Ethics • Government legislation, policies, practices and guidelines relating to Internal Audit • Evaluation procedures and types of evaluation • Information, knowledge management and record keeping for official/historical records • Record keeping protocols • Negotiation styles and techniques • Government of Timor-Leste strategic directions • Annual Internal Audit Plans • Internal Audit guidelines • Civil service guidelines and protocols relating to Internal Audit • Risk based approach to Internal Audit |
| <p>Skills</p> | <ul style="list-style-type: none"> • Consulting with stakeholders involving often complex oral and written exchanges • Reading and applying complex documents such as contracts, legislation and guidelines • Writing review report/s and recommendations requiring precision of expression • Attention to detail in completing templates and other documents • ICT skills- use of word processing, work flow diagrams and spreadsheets • Report writing • Policy development processes • Development and evaluation of SOPs and guidelines |

The following unit of competence is optional as it reflects the responsibilities of only high level GAI staff.

| | | | |
|-------------------------|---|--|--|
| Unit title | | IA 303 Conduct and Report on Investigations | |
| Unit description | | This unit covers the skills and knowledge and attributes required to conduct investigations in Line Ministries and Autonomous Agencies to provide recommendations to users of public funds in terms of improvement of governance, risk management and internal controls, giving a reasonable assurance the processes are executed in compliance with PFM laws, regulations and procedures. It is relevant for people with responsibility for performing investigations in response to special requests by Ministers or Heads of Autonomous Agencies. | |
| Level | | 4 | |
| Element 1 | Collect data from relevant personnel within the specific instrumentality | Performance Criteria | 1.1 Choose appropriate processes and tools for collecting data related to governance, risk management and internal control as requested 1.2 Relevant data is collected from stakeholders within the workplace and in the field 1.3 Evidence is sought in relation to specific events or transactions |
| Element 2 | Record and organise data | Performance Criteria | 2.1 Data is recorded using appropriate systems and procedures 2.2 Data is organised to facilitate retrieval and analysis |
| Element 3 | Conduct investigation | Performance Criteria | 3.1 Relevant transactions for investigation are identified 3.2 Review transactions or events based on terms of special request |
| Element 4 | Report on investigation | | 4.1 Prepare report based on terms of special request 4.2 Present report to Minister or Head of autonomous agency |
| Knowledge | <ul style="list-style-type: none"> • Performance benchmarks for conduct of investigations • Proficiency in the Internal Audit standards implemented in GAI • Internal Audit Code of Ethics • Key provisions of legislation, procedures, standards and codes relating to PFM • Risk analysis processes, tools and templates • Data recording protocols | | |

| | |
|--------|--|
| | <ul style="list-style-type: none"> • Authority structures within Ministry/institution • Knowledge of internal audit and risk assessment methodologies, all key PFM competencies including: planning, budgeting, procurement, asset management and payments • PFM Code of Conduct |
| Skills | <ul style="list-style-type: none"> • Interviewing skills • ICT Skills – word processing, information retrieval, document management, use of internet/intranet • Language Skills – communicate verbally and in writing in Tetum, literacy skills to read and understand financial policies, procedures and legislation; basic knowledge of Portuguese to be familiar with Timorese legislation. • PC Skills – use of MS Visio • Numeracy Skills • Interviewing skills • Note taking skills • Skills in using records management systems |