

## Competences of the public auditor who performs COMPLIANCE audits within the Court of Accounts

**Status description:** Audit Officer of the Court of Accounts, in charge of carrying out compliance audit tasks according to the Audit Provision.

**Main objectives:** conducting audits according to the requirements of the INTOSAI Professional Statements Framework, the internal regulations related to the compliance audit, the quality standards of the CoARM, as well as with other relevant internal normative acts.

### **Basic tasks of the team member:**

- Proper accumulation and administration of audit evidence to justify audit findings;
- Preparation of working documents of the audit in compliance with the quality requirements established within the CoARM;
- Generalization of the results to the audit component entrusted to be included in the Audit Report;
- Formulation of audit recommendations aimed at eliminating the identified deficiency and preventing its recurrence.

Professional competences required:

### **1. Professional knowledge**

- 1.1 Knowledge of the specifics of the attestation commitment and its manifestation in the audits carried out by the Court of Accounts (CAC 1.1.)
- 1.2 Knowledge and understanding of how compliance auditing practices add value by promoting accountability and transparency in the use of public money. (CAC 1.1.)
- 1.3 Knowledge of the national legal system and the rules applicable to the hierarchy and interpretation of normative acts.
- 1.4 Knowledge of the characteristics of the audit criteria, how to identify them and the acts of authority (Laws, normative acts of the government and/or entities subordinated to it) applicable to the audited field.
- 1.5 Demonstrates an understanding of the entity's operations and associated compliance risks (*Description of observable behavior: Demonstrates the ability to assess an entity's organizational structure, culture, activity processes, operations, and systems. These include the entity's internal control system, internal control activities, and controls within the entity.*) (CAC 2.2.)
- 1.6 Has knowledge of the particularities of organizing the management system in the field subject to audit, including how to describe operational processes (CAC 4.2)
- 1.7 Knows the internal methodological requirements regarding the conduct and documentation of the compliance audit engagement, including the structure of the financial audit report; (CAC 4.7.; CAC 4.8.)

### **2. Professional skills**

- 2.1 Demonstrates the ability to analyze information specific to the audited field in order to obtain information relevant to the identification of non-compliances and potential remedial tools.

- 2.2 Demonstrates the ability to properly and consistently apply key audit concepts of compliance within audit practice (CAC 1.2.)
- 2.3 Has the ability to identify the acts of authority (Laws, normative acts of the government and/or entities subordinated to it) applicable to the domain/entity subject to certification.
- 2.4 Applies different sampling techniques (CAC 4.4)
- 2.5 Gathers and evaluates sufficient appropriate audit evidence (CAC 4.5)
- 2.6 Exercises professional reasoning and skepticism throughout the audit (CAC 1.4.)
- 2.7 Formulates recommendations aimed at eliminating the cause of the identified non-compliance, preventing its repeated occurrence and intended for the appropriate entities
- 2.8 Has verbal and written communication skills to ensure the transmission of key messages during the audit engagement, including at the audit report stage. (CAC 4.8; CAC 5.1)
- 2.9 Demonstrates an understanding of the wider public sector context and institutional compliance frameworks (*Description of observable behavior: Demonstrates an understanding of the broader institutional framework of rules and regulations and the culture of compliance within which the entity operates*). (CAC 2.1)
- 2.10 Assesses the applicable authorities and criteria for planning the compliance audit (*Description of observable behavior: Assesses relevant authorities and audit criteria. Establishes the scope of the audit in terms of both regional and thematic coverage*)

### **3. Personal attributes**

- 3.1. Systemic thinking (*Description of observable behavior: a highly structured type of thinking that aims to understand a more complete and less simple view of things*);
- 3.2. Investigative thinking (*Description of observable behavior: focuses on investigating things. He does it in a thorough, interested and persistent way. In this sense, this type of reasoning incorporates both attitudes and cognitive processes. Investigative thinking requires a way of thinking in which the questions and questions to be solved are constantly elaborated. Its purpose does not end with the examination itself, but requires the formulation of new questions and assumptions based on the issues investigated*).

## **Competences of the compliance audit team leader and audit responsible within the Court of Accounts**

**Status description:** certified public auditor according to the procedures established by the Court of Accounts, with at least 3 years' experience in carrying out external public audit tasks, in charge of carrying out compliance audit tasks according to the Audit Provision.

### **Main objectives:**

1. conducting audits according to the requirements of the INTOSAI Professional Statements Framework, the internal regulations related to the compliance audit, the quality standards of the CoARM, as well as with other relevant internal normative acts;
2. the day-to-day management of the audit, performing thoroughly and extensively the quality control procedures: guidance, supervision of staff, distribution of audit objectives to each member, as well as thorough review of the activity of team members at each stage of the audit.

### **Basic tasks of the team member:**

- Efficient management of the team, in terms of time and operation to ensure the conduct of the audit according to the requirements and expectations of stakeholders;
- Proper accumulation and administration of audit evidence to justify audit findings;
- Preparation of working documents of the audit, including the Audit Report, in compliance with the quality and readability requirements of the audit products established within the CoARM;
- Formulation of audit recommendations aimed at eliminating the identified deficiency and preventing its recurrence;
- Appropriate and prompt communication with all relevant persons within the Court of Accounts regarding the issues arising during the audit;
- Proper communication of the results of the audit engagement with the audited entities and other interested parties.

Professional competences required:

### **1. Professional knowledge**

- 1.1. Knowledge of the specifics of the attestation commitment and its manifestation in the audits carried out by the Court of Accounts (CAC 1.1.);
- 1.2. Knowledge of the minimum requirements necessary to develop a quality recommendation;
- 1.3. Knowledge and understanding of how compliance auditing practices add value by promoting accountability and transparency in the use of public money (CAC 1.1.);
- 1.4. Knowledge of the national legal system and the rules applicable to the hierarchy and interpretation of normative acts;
- 1.5. Knowledge of the characteristics of the audit criteria, how to identify them and the acts of authority (Laws, normative acts of the government and/or entities subordinated to it) applicable to the audited field;

- 1.6. Demonstrates an understanding of the entity's operations and associated compliance risks (*Description of observable behavior: Demonstrates the ability to assess an entity's organizational structure, culture, activity processes, operations, and systems. These include the entity's internal control system, internal control activities, and controls within the entity.*) (CAC 2.2.);
- 1.7. Knowledge of the particularities of organizing the management system in the field subject to audit, including how to describe the existing operational processes (CAC 4.2);
- 1.8. Knowledge of the internal methodological requirements regarding the conduct and documentation of the compliance audit engagement, including the structure of the financial audit report (CAC 4.7.; CAC 4.8.);
- 1.9. Knowledge of time and team management (task delegation, control, monitoring etc.);

## 2. Professional skills

- 2.1. Demonstrates the ability to analyze information specific to the audited field in order to obtain information relevant to the identification of non-compliances and potential remedial tools;
- 2.2. Demonstrates the ability to properly and consistently apply key audit concepts of compliance within audit practice (CAC 1.2.);
- 2.3. Has the ability to identify the acts of authority (Laws, normative acts of the government and/or entities subordinated to it) applicable to the domain/entity subject to certification;
- 2.4. Applies different sampling techniques (CAC 4.4);
- 2.5. Gathers and evaluates sufficient and appropriate audit evidence based on the level of assurance provided (CAC 4.5);
- 2.6. Exercises professional reasoning and skepticism throughout the audit (CAC 1.4.);
- 2.7. Formulates recommendations aimed at eliminating the cause of the identified non-compliance, preventing its repeated occurrence and intended for the appropriate entities;
- 2.8. Has verbal and written communication skills to ensure that key messages are conveyed during the audit engagement, including at the audit report stage (CAC 4.8; CAC 5.1);
- 2.9. Demonstrates an understanding of the wider public sector context and institutional compliance frameworks (*Description of observable behavior: Demonstrates an understanding of the broader institutional framework of rules and regulations and the culture of compliance within which the entity operates*) (CAC 2.1);
- 2.10. Assesses the applicable authorities and criteria for planning the compliance audit (*Description of observable behavior: Assess relevant authorities and audit criteria. Establishes the scope of the audit in terms of both regional and thematic coverage.*)
- 2.11. Demonstrates basic leadership skills (*Description of observable behavior: Demonstrates the ability to influence, inspire, and motivate others to achieve results*) (CC 1.4);
- 2.12. o Manages risk throughout the financial audit process (*Description of observable behavior: Prepares and implements an overall audit strategy that provides the direction, timing and scope of the audit, which addresses the overall risks of material misstatement of the financial statements*);

## 3. Personal attributes

- 3.1. Systemic thinking (*Description of observable behavior: a highly structured type of thinking that aims to understand a more complete and less simple view of things*);
- 3.2. Investigative thinking (*Description of observable behavior: focuses on investigating things. He does it in a thorough, interested and persistent way. In this sense, this type of reasoning incorporates both attitudes and cognitive processes. Investigative thinking requires a way of thinking in which the questions and questions to be solved are constantly elaborated. Its purpose does not end with the examination itself, but requires the formulation of new questions and assumptions based on the issues investigated*);
- 3.3. Leader abilities (*Description of observable behavior: ensuring an environment that promotes excellent performance by demonstrating a high level of integrity, strong work ethic, and a commitment to meet deadlines*) (CC 3.4);
- 3.4. Adaptability (*Description of observable behavior: plan, organize, and prioritize multiple tasks to effectively manage a fast-paced, changing work environment without compromising the accuracy of activities*).