

Competences of the public auditor who performs performance audits within the Court of Accounts

Status description: Audit Officer of the Court of Accounts, in charge of performing performance audit tasks according to the Audit Provision.

Main objectives: carrying out audits according to the requirements of the INTOSAI Professional Statements Framework, the internal regulations related to the performance 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 improving the situation found in the audited field, by providing potential reliable solutions.

1. Professional knowledge

- 1.1 Knowledge and understanding of how performance auditing contributes to promoting accountability, transparency, good governance, and more efficient and effective service delivery (PAC 1.1.);
- 1.2 Knowledge of the key concepts of performance auditing appropriately and consistently in audit practice (PAC 1.2);
- 1.3 Knowledge of the particularities of organizing the management system in the field subject to audit, including how to describe the existing operational processes (PAC 2.2);
- 1.4 Knowledge of the specifics of social science methods and diagnostic techniques that can be used throughout the performance audit process (SWOT analysis, risk analysis, stakeholder analysis, process mapping, case studies) (PAC 4.5);
- 1.5 Knowledge of the internal methodological requirements regarding the performance and documentation of the performance audit, including the structure of the financial audit report (PAC 4.7.; PAC 5.1.).

2. Professional competences

- 2.1. Demonstrates the ability to apply key concepts of economy, efficiency and effectiveness, as well as criteria, conditions and cause and effect, in the performance audit process, in relation to a wide variety of topics. This could include specific programs, entities, funds, activities or existing situations (PAC 1.2);
- 2.2. Demonstrates an understanding of the context of the public sector environment (*Description of observable behavior: Displays an understanding of the broader institutional framework of*

- performance accountability and the performance culture and public sector environment in which the entity operates) (PAC 2.1);*
- 2.3. Demonstrates the ability to properly and consistently apply the key concepts of performance auditing in audit practice. (PAC 1.2.)
 - 2.4. Demonstrates the ability to use social science methods and diagnostic techniques and to choose which of them to apply during a performance audit. (PAC 4.5)
 - 2.5. Applies different sampling techniques (PAC 4.4)
 - 2.6. Exercises professional reasoning and skepticism throughout the audit (PAC 1.4.)
 - 2.7. Formulates recommendations aimed at eliminating the cause of the deficiency identified and addressed to the appropriate entities
 - 2.8. Formulates recommendations aimed at eliminating the cause of the identified deficiency, preventing its recurrence and intended for the appropriate entities
- Has verbal and written communication skills to ensure the transmission of key messages during the audit engagement, including at the audit report stage. (PAC 4.7., PAC 5.1);

3. Personal attributes

- 3.1. Critical thinking (*Description of observable behavior: it is a mental process that is based on analyzing, understanding and evaluating how the knowledge that tries to represent things is organized. It is classified as an extremely practical thought, through which knowledge is used to reach, in an effective way, to the most reasonable and justified conclusion. Critical thinking thus analytically evaluates ideas to lead them to concrete conclusions. These conclusions are based on the individual's morals, values, and personal principles. Thus, through this type of thinking, the cognitive capacity is united with the personality traits of the individual. So it defines not only a way of thinking, but also a way of being. Adopting critical thinking has direct effects on a person's functionality, as it makes them more intuitive and analytical, allowing them to make good and wise decisions based on specific realities.*)
- 3.2. 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*);
- 3.3. 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*);
- 3.4. Receptivity (*Description of observable behavior: has the social skills to maintain an optimal working relationship with the audited entity during the audit, taking into account the position of the audited entity as well as the independent position of the auditors.*)

Competences of the performance audit head of the team 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 performance audits according to the Audit Provision.

Main objectives:

1. carrying out audits according to the requirements of the INTOSAI Professional Statements Framework, the internal regulations related to the performance 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/audit responsible:

- 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 improving the situation found in the audited field, by providing potential reliable solutions;
- Appropriate and prompt communication with all relevant persons within the Court of Accounts regarding issues arising during the audit ;
- Proper communication of the results of the audit engagement with the audited entities and other interested parties .

1. Professional knowledge

- 1.1 Knowledge and understanding of how performance auditing contributes to promoting accountability, transparency, good governance, and more efficient and effective service delivery. (PAC 1.1.)
- 1.2 Knowledge of the key concepts of performance auditing appropriately and consistently in audit practice (PAC 1.2)
- 1.3 Knowledge of the particularities of organizing the management system in the field subject to audit, including how to describe the existing operational processes (PAC 2.2)
- 1.4 Knowledge of the specifics of social science methods and diagnostic techniques that can be used throughout the performance audit process (SWOT analysis, risk analysis, stakeholder analysis, process mapping, case studies) (PAC 4.5)

- 1.5 Knowledge of the internal methodological requirements regarding the performance and documentation of the performance audit, including the structure of the financial audit report; (PAC 4.7.; PAC 5.1.)
- 1.6 Knowledge of time and team management (task delegation, control, monitoring, etc.)

2. Professional competences

- 2.1 Has the ability to select performance audit topics based on a set of criteria, taking care to include meaningful, relevant and auditable topics that will add value to report users (PAC 3.2.);
- 2.2 Demonstrates the ability to apply key concepts of economy, efficiency and effectiveness, as well as criteria, conditions and cause and effect, in the performance audit process, in relation to a wide variety of topics. This could include specific programs, entities, funds, activities or existing situations(PAC 1.2);
- 2.3 Knowledge of the minimum requirements necessary to develop a quality recommendation ;
- 2.4 Demonstrates an understanding of the context of the public sector environment (*Description of observable behavior: Displays an understanding of the broader institutional framework of performance accountability and the performance culture and public sector environment in which the entity operates.*) (PAC 2.1);
- 2.5 Demonstrates the ability to properly and consistently apply the key concepts of performance auditing in audit practice. (PAC 1.2.)
- 2.6 Demonstrates the ability to use social science methods and diagnostic techniques and to choose which of them to apply during a performance audit. (PAC 4.5)
- 2.7 Applies different sampling techniques (PAC 4.4)
- 2.8 Exercises professional reasoning and skepticism throughout the audit (PAC 1.4.)
- 2.9 Formulates recommendations aimed at eliminating the cause of the deficiency identified and addressed to the appropriate entities
- 2.10 Formulates recommendations aimed at eliminating the cause of the identified deficiency, preventing its recurrence and intended for the appropriate entities
- 2.11 Has verbal and written communication skills to ensure that key messages are conveyed during the audit engagement, including at the audit report stage. (PAC 4.7., PAC 5.1)
- 2.12 Demonstrates basic leadership skills (*Description of observable behavior: Demonstrates the ability to influence, inspire, and motivate others to achieve results*) (CF 1.4)
- 2.13 Manages risk throughout the entire 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. Critical thinking (*Description of observable behavior: it is a mental process that is based on analyzing, understanding and evaluating how the knowledge that tries to represent things is organized. It is classified as an extremely practical thought, through which knowledge is used to reach, in an effective way, to the most reasonable and justified conclusion. Critical thinking thus analytically evaluates ideas to lead them to concrete conclusions. These conclusions are based on the individual's morals, values, and personal principles. Thus, through this type of*

thinking, the cognitive capacity is united with the personality traits of the individual. So it defines not only a way of thinking, but also a way of being. Adopting critical thinking has direct effects on a person's functionality, as it makes them more intuitive and analytical, allowing them to make good and wise decisions based on specific realities);

- 3.2. 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*);
- 3.3. Leader abilities (*Description of observable behavior: ensuring an environment conducive to excellent performance by demonstrating a high level of integrity, strong work ethic, and a commitment to meet deadlines*) (CF 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 the performed activities*);
- 3.5. Receptivity (*Description of observable behavior: has the social skills to maintain an optimal working relationship with the audited entity during the audit mission, taking into account the position of the audited entity as well as the independent position of the auditors*).