

Basic (transversal) competencies of the external public auditor within the Court of Accounts

(applicable to all external public auditors regardless of the type or specificity of the activity carried out)

1. Professional knowledge (theoretical)

- 1.1. Has knowledge of the national and internal regulatory framework applicable to the operational activity of the Court of Accounts ;
- 1.2. Has knowledge of the main normative provisions related to the field of public procurement, budgetary-fiscal responsibilities and labor relations ;
- 1.3. Has a generic understanding of the national legal system and the hierarchy of national and international normative acts ;
- 1.4. Has deep understanding of the fundamental international standards applicable to external public auditing : INTOSAI P1-10 and ISSAI 0-199 (CF 3.1.);
- 1.5. Has a generic understanding of ISSAI 200, 300, 400 (CF 3.1.);
- 1.6. Has an understanding of the quality management system established within the Court of Accounts;
- 1.7. Has knowledge of the status of the main internal and external stakeholders of the Court of Accounts (CF 2.1.);
- 1.8. Has basic theoretical knowledge related to the application of information technologies (digital knowledge) in the audit process (CF 3.2.);
- 1.9. Possesses general theoretical knowledge regarding accounting principles applicable in the budget sector, as well as applicable accounting standards ;
- 1.10. Knows at the level of an independent user (level B1, B2) other languages spoken in the territory of the country, including an international language (English, French) ;

2. Professional skills (practical/experience)

- 2.1 Demonstrates ethical behavior in all situations (CF 1.1.);
- 2.2 Demonstrates ability to use audit concepts, procedures, methods and working techniques (*Description of observable behavior: understands the purpose of the working documents and the procedures they contain; can use personal reasoning to select procedures according to the established task*);
- 2.3 Demonstrates the ability to apply appropriate techniques, procedures and tools to audits performed during audit engagements (*Description of observable behavior: understands the purpose of the working documents and the procedures they contain; can use personal reasoning to select procedures according to the established task*);
- 2.4 Demonstrates skills in documenting the entire audit process. (*Description of observable behavior: complete the working documents specific to the planning, execution and reporting stage, according to the methodological requirements of the CoARM, ensuring the comprehensibility of the content and their proper structuring*);

3. Personal qualities

- 3.1. Ability to perceive and process information obtained in various ways;
- 3.2. Integrity;
- 3.3. Personal responsibility (CF 1.2.);
- 3.4. Lack of prejudice (CF 1.3.);
- 3.5. Ability to work in a team (CF 2.2.);
- 3.6. Civic spirit (CF 4.3.);
- 3.7. Resistance to work under stress;
- 3.8. Communicative/sociable.