

The competency framework

Strengthening our organisation

Our objective is to be an exemplar public sector organisation, well equipped to deliver on our mandate, and with motivated staff. Our people are our most valuable resource as we rely on our highly qualified and professional skills and experience to carry out public audit. We want to be an employer of choice for those who wish to pursue a career in audit and to make a difference to the delivery of public services.

The successful realisation of our mission and the achievement of our objectives are entirely dependent upon our capacity to recruit and retain a highly motivated, experienced and skilled team of staff. We want to encourage innovation, flexibility and collaboration across our teams.

We recognise the need to support and invest in the development of our staff as individuals and we want work experience with the Office to be personally fulfilling and career enhancing. And we recognise that a strong organisation is well designed and focused on performance.

Competency framework

The competency framework articulates the clusters of behaviours and skills required by staff to enable strong business performance. It focuses on the critical capabilities that distinguish top work performance and drives business performance for each role.

Specifically, the framework describes

- the competencies and skills required for each role (from trainee to senior management level)
- the indicators that underpin effective performance by staff in accomplishing their work, and that provide clear performance expectations and enable reliable assessment of capability levels.

Use of the framework

The framework is designed and intended to be a tool to assist all staff and managers to be effective in their roles. The greatest value of the framework will come from how it is used in the workplace. All staff are strongly encouraged to use the framework regularly, particularly as part of the following processes:

- Performance assessment
- Learning and development
- Career development – whether as an applicant within or outside the Office for any given position(s).

The objective of the competence framework reflects the key areas of performance focus for staff across the Office namely

- independent and objective in providing assurance on audit issues
- professional and constructive in our dealings with stakeholders, and
- providing a positive work environment.

The competency framework across the key grades is set out in figure 1 with the key skills and behaviours required to demonstrate and enable strong performance.

FIGURE 1 – COMPETENCY FRAMEWORK



The detailed indicators for effective performance for each role is set out below.

Trainee Auditor - Effective Performance Indicators

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| Analysis and Decision Making | Gains an insight into client organisations and their accounting practices. |
| | Comprehends large amounts of complex data, identify cores issues, recognise linkages and inconsistencies, and conduct an appropriate analysis within the allocated time frame. |
| | Understands the practical implication of information in relation to the broader context in which s/he works – procedures, divisional objectives etc |
| | Identifies and understands key issues and trends |
| | Draws accurate conclusions and makes balanced and fair recommendations backed up with evidence |
| Delivery of Results | Takes ownership of tasks and is determined to see them through to a satisfactory conclusion |
| | Is logical and pragmatic in approach, setting objectives and delivering the best possible results with the resources available through effective prioritisation |
| | Constructively challenges existing approaches to improve efficient service delivery |
| | Accurately estimates time parameters for work, making contingencies to overcome obstacles |
| | Minimises errors, reviewing learning and ensuring remedies are in place |
| | Maximises the input of own team in ensuring effective delivery of results |
| | Ensures proper service delivery procedures are in place and implemented |
| Interpersonal and Communication Skills | Modifies communication approach to suit the needs of a situation/ audience |
| | Actively listens to the views of others |
| | Liaises with other groups to gain co-operation. |
| | Negotiates, where necessary, in order to reach a satisfactory outcome |
| | Maintains a focus on dealing with stakeholders in an effective, efficient and respectful manner |
| | Is assertive and professional when dealing with challenging issues |
| | Expresses self in a clear and articulate manner when speaking and in writing |

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| Specialist Knowledge, Expertise and Self Development | Displays high levels of skills/ expertise in own area and provides guidance to colleagues |
| | Has a clear understanding of the role, objectives and targets and how they support the service delivered by the team and Office, and can communicate this to the team |
| | Leads by example, demonstrating the importance of development by setting time aside for development initiatives for self and the team |

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| Drive and Commitment to Public Service and Professional Values | Is committed to the role, consistently striving to perform at a high level |
| | Demonstrates flexibility and openness to change |
| | Is resilient and perseveres to obtain objectives despite obstacles or setbacks |
| | Ensures that service is at the heart of own/team work |
| | Is personally honest and trustworthy |
| | Acts with integrity and encourages this in others |

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| People Management | Consults and encourages the full engagement of the team, encouraging open and constructive discussions around work issues |
| | Gets the best out of individuals and the team, encouraging good performance |
| | Values and supports the development of others and the team |
| | Encourages and supports new and more effective ways of working |
| | Deals with tensions within the team in a constructive fashion |
| | Encourages, listens to and acts on feedback from the team to make improvements |
| | Actively shares information, knowledge and expertise to help the team to meet its objectives |

Auditor - Effective Performance Indicators

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| Analysis and Decision Making | Understands, gathers and analyses information from relevant sources, weighing up a range of critical factors and identifying areas of importance |
| | Analyses the evidence gathered and draw sound and robust conclusions, and puts forward solutions to address problems |
| | Uses technical knowledge and experience in order to guide decisions and be able to take account of any broader issues and related implications when making decisions. |
| | Sees the logical implications of taking a particular position on an issue |
| | Is resourceful and creative, generating original approaches when solving problems and making decisions |
| Delivery of Results | Takes responsibility and is accountable for the delivery of work to a high standard |
| | Successfully organises and manages a range of different tasks and work activities in a systematic manner, prioritising work and achieving challenging targets. |
| | Accurately estimates time parameters for projects and manages own time efficiently, anticipating obstacles and making contingencies for overcoming these |
| | Maintains a strong focus on meeting the needs of stakeholders at all times |
| | Ensures all outputs are delivered to a high standard and in an efficient manner |
| | Use resources effectively, at all times challenging processes to improve efficiencies |
| Interpersonal and Communication Skills | Communicates in a fluent, logical, clear and convincing manner verbally and in writing |
| | Is able to listen effectively and develop a two-way dialogue quickly |
| | Builds and maintains effective working relationships with colleagues, clients and other stakeholders, taking account of the legitimate needs of others |
| | Treat others with diplomacy, tact, courtesy and respect, even in challenging circumstances |
| | Effectively influences others to take action |
| Specialist Knowledge, Expertise and Self | Clearly understands the role, objectives and targets and how they fit into the work of the team and Office |
| | Acquires a good knowledge and understanding of the business of a client organisation and is able to understand audit objectives and perform audit tasks specified in the audit programme to a high standard and with appropriate rigour and |

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| Development | thoroughness. |
| | Develops professional expertise necessary to carry out the role to a high standard and shares this with others. |
| | Is proactive in keeping up to date on issues and key developments that may impact on own area, the Office and/ or wider public service |
| | Demonstrates a good knowledge and understanding of technical standards and Office guidelines |
| | Consistently reviews own performance and sets self challenging goals and targets |

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| Drive and Commitment to Public Service and Professional Values | Consistently strives to perform at a high level |
| | Maintains consistent effort under pressure and is resilient to criticism or setbacks at work |
| | Demonstrates high levels of initiative, taking ownership for projects and demonstrating self sufficiency |
| | Is personally trustworthy and can be relied upon |
| | Places the citizen at the heart of all process and systems |
| | Upholds the highest standards of honesty, ethics and integrity |

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| Leadership Potential | Is flexible and willing to adapt, positively contributing to the implementation of change |
| | Contributes to the development of practices and/or policies in own area and the broader Offices |
| | Encourages individual and team involvement in appropriate aspects of work, can co-ordinate work effectively with colleagues and support team members by providing clear information and advice |
| | Seeks and provides feedback to managers and more junior staff in an open constructive manner |
| | Uses the relationships developed with management and staff of audited bodies in delivering results |
| | Seeks to understand the implications of taking a particular position on issues and how interdependencies need to be addressed in a logical and consistent way. |

Senior Auditor - Effective Performance Indicators

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| Analysis and Decision Making | Researches issues thoroughly, consulting appropriately to gather all information needed on an issue |
| | Understands complex issues quickly, accurately absorbing and evaluating data |
| | Integrates diverse strands of information, identifying inter-relationships and linkages |
| | Makes clear, timely and well grounded decisions on important issues |
| | Considers the wider implications of decisions |
| | Takes a firm position on issues s/he considers important |
| Management and Delivery of Results | Takes responsibility and is accountable for the delivery of work to a high standard |
| | Plans and prioritises work in terms of importance, timescales and other resource constraints, re-prioritising in light of changing circumstances |
| | Ensures quality and efficient customer service is central to the work of the division |
| | Looks critically at issues to see how things can be done better |
| | Is open to new ideas initiatives and creative solutions to problems |
| | Ensures controls and performance measures are in place to deliver efficient and high value services |
| | Effectively manages multiple projects |
| Interpersonal and Communication Skills | Presents information in a confident, logical and convincing manner, verbally and in writing |
| | Encourages open and constructive discussions around work issues |
| | Promotes teamwork within the section, but also works effectively on projects across the Office |
| | Maintains poise and control when working to influence others |
| | Instils a strong focus on service in his/her area |
| | Develops and maintains a network of contacts to facilitate problem solving or information sharing |
| | Engages effectively with a range of stakeholders. |

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| Specialist Knowledge, Expertise and Self Development | Has a clear understanding of the roles objectives and targets of self and the team and how they fit into the work of the division and Office |
| | Has a breadth and depth of knowledge of the Office and audit/ accountability issues |
| | Is considered an expert by stakeholders. |
| | Is focused on self development, seeking feedback and opportunities for growth to help carry out the specific requirements of the role |

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| Drive and Commitment to Public Service and Professional Values | Is self motivated and shows a desire to continuously perform at a high level |
| | Is personally honest and trustworthy and can be relied upon |
| | Ensures the citizen is at the heart of all services provided |
| | Through leading by example, fosters the highest standards of ethics and integrity |

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| Leadership | Actively contributes to the development of the strategies and policies of the Office |
| | Brings a focus and drive to building and sustaining high levels of performance, addressing any performance issues as they arise |
| | Leads and maximises the contribution of the team as a whole |
| | Considers the effectiveness of outcomes in terms wider than own immediate area |
| | Clearly defines objectives/ goals and delegates effectively, encouraging ownership and responsibility for tasks |
| | Develops capability of others through feedback, coaching and creating opportunities for skills development |
| | Identifies and takes opportunities to exploit new and innovative ways of doing business |

Deputy Director of Audit - Effective Performance Indicators

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| Judgement and Decision Making | Identifies and focuses on core issues when dealing with complex information/ situations |
| | Assembles facts, manipulates verbal and numerical information and thinks through issues logically |
| | Sees the relationships between issues and quickly grasps the high level implications |
| | Identifies coherent solutions to complex issues |
| | Takes action, making decisions in a timely manner and having the courage to see them through |
| | Makes sound and well informed decisions, understanding their impact and implications |
| Management and Delivery of Results | Initiates and takes personal responsibility for delivering results/ services in own area |
| | Balances strategy and operational detail to meet business needs |
| | Manages multiple agendas and tasks and reallocates resources to manage changes in focus |
| | Makes optimum use of resources and implements performance measures to deliver on objectives |
| | Ensures the optimal use of ICT and new delivery models |
| | Critically reviews projects and activities to ensure their effectiveness and that they meet organisational requirements |
| | Instils the importance of efficiencies, value for money and meeting corporate governance requirements |
| | Ensures team are focused and act on business plans priorities, even when faced with pressure |
| Building relationships and Communication | Speaks and writes in a clear, articulate and impactful manner |
| | Actively listens, seeking to understand the perspective and position of others |
| | Manages and resolves conflicts / disagreements in a positive and constructive manner |
| | Persuades others; builds consensus, gains co-operation to obtain information and accomplish goals |
| | Proactively engages with colleagues at all levels of the Office and appropriately with other stakeholders |
| | Builds strong professional networks |
| | Makes opinions known when s/he feels it is right to do so |

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| Specialist Knowledge, Expertise and Self Development | Develops and maintains skills and expertise relevant to the role and his/her expertise is recognised by people internal and external to the Office |
| | Keeps up to date with key technical and professional standards and developments that affect the role |
| | Maintains a strong focus on self-development, seeking feedback and opportunities for growth |

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| Drive and Commitment to Public Service and Professional Values | Consistently strives to perform at a high level |
| | Demonstrates personal commitment to the role, maintaining determination and persistence with a sense of balance and perspective in relation to work issues |
| | Contributes positively to the corporate agenda |
| | Is personally trustworthy, honest and respectful, delivering on promises and commitments |
| | Ensures the citizen is at the heart of all services provided |
| | Is resilient, maintaining composure even in adverse or challenging situations |
| | Promotes a culture that fosters the highest standards of ethics and integrity |

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| Leadership and Strategic Direction | Leads the team, setting high standards, tackling any performance problems and facilitating high performance |
| | Facilitates an open exchange of ideas and fosters an atmosphere of open communication |
| | Contributes to the shaping of Office strategy and policy |
| | Develops capability and capacity across the team through effective delegation |
| | Develops a culture of learning and development, offering coaching and constructive / supportive feedback |
| | Leads on preparing for and implementing significant change and reform |
| | Anticipates and responds quickly to developments in the audit/accountability and broader environment |
| | Collaborates appropriately with stakeholders. |

Director of Audit - Effective Performance is:

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| Exemplifies Public Service Values | Supporting democratic accountability |
| | Acting at all times with integrity, objectivity and independence |
| | Treating others with respect |
| | Being responsible for own actions |
| | Operating with professionalism and probity |
| Strategic Thinking | Creating a vision for the Office and sector and anticipating the requirements to deliver it |
| | Analysing complex issues quickly and anticipating knock-on consequences |
| | Taking a system-wide approach and seeing connections, risks and the potential for innovation in the wider environment |
| | Leading on the implementation of risk assessment practices and engaging in balanced risk taking |
| | Showing courage in making difficult decisions |
| Managing relationships: Leading People | Being a visible and energetic leader who fully engages others |
| | Building and supporting cross functional teams, including external stakeholders |
| | Delegating responsibility and ensuring accountability in others |
| | Setting challenging goals and implementing effective performance management |
| | Coaching and supporting others to optimise their contribution and development |
| Managing relationships: Collaborates and Communicates with Conviction | Playing a full and active part on the senior team in shaping and leading the Office |
| | Communicating professionally and credibly, managing the expectations of others |
| | Skilfully persuading and influencing with conviction |
| | Anticipating sensitivities and complexities and responding in an informed and constructive manner |
| | Building and maintaining effective working relationships with key stakeholders |
| | Facilitating collaboration, partnerships and networks internally and externally to achieve common goals |

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| Delivery focus: High Performance and Delivers Results | Assuming accountability for own actions and decisions |
| | Ensuring the full range of management disciplines are used to deliver quality services at pace and within budget |
| | Challenging processes to improve organisational capacity, responsiveness and stakeholder focus |
| | Ensuring successful implementation through a range of delivery methods, including use of external parties |
| | Focusing effort on priority tasks to maximise results |
| | Ensuring a strong feedback loop between strategic initiatives development and operations |

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| Delivery focus: Drive and Resilience | Showing initiative and sustaining high levels of personal drive and energy |
| | Leading and managing multiple complex priorities effectively |
| | Speaking own mind with confidence and conviction |
| | Keeping perspective and utilising personal support strategies to help maintain focus and bounce back from disappointments |
| | Staying positive and professional in the face of difficult situations |

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| Specialist Expertise and Self- Development | Maintaining a sound knowledge of professional and technical issues and their wider implications |
| | Continuously updating and demonstrating expertise in relevant areas |
| | Being self aware and seeking opportunities to act on areas for own development |
| | Seeking feedback and reviewing own practices and behaviours |
| | Being regarded as an expert in own area(s) of specialism |