

## **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

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

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

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

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

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

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

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

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.

## Audit Manager - Effective Performance Indicators

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.



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

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

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

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	

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

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

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:

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

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

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

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