

OAG Staff Competency Framework

Bridging the gap between learning opportunities and competency.

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Asian Development Bank's **MISSION**

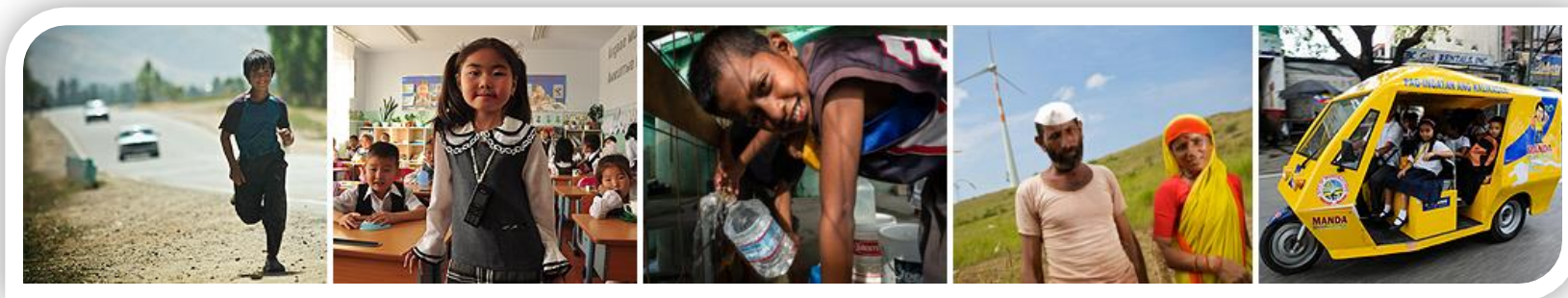


To help our developing member countries reduce poverty, and improve quality of life

ADB's 2015 OPERATIONS

TOTAL ASSISTANCE

**\$27.17
BILLION**

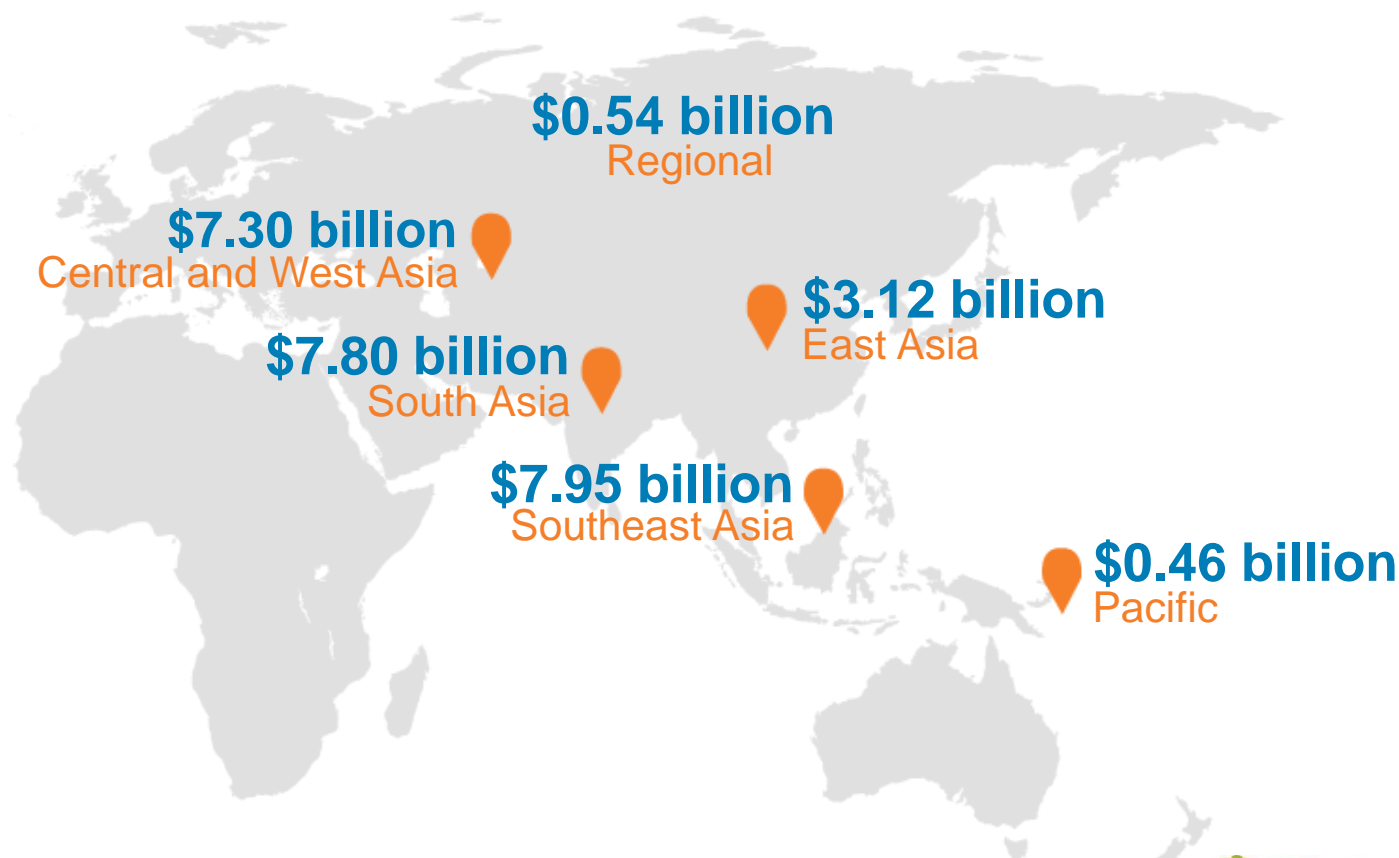


- **\$16.29 billion** from ADB and its Special Funds
- **\$10.74 billion** from cofinancing partners

ASSISTANCE BY REGION

TOTAL ASSISTANCE

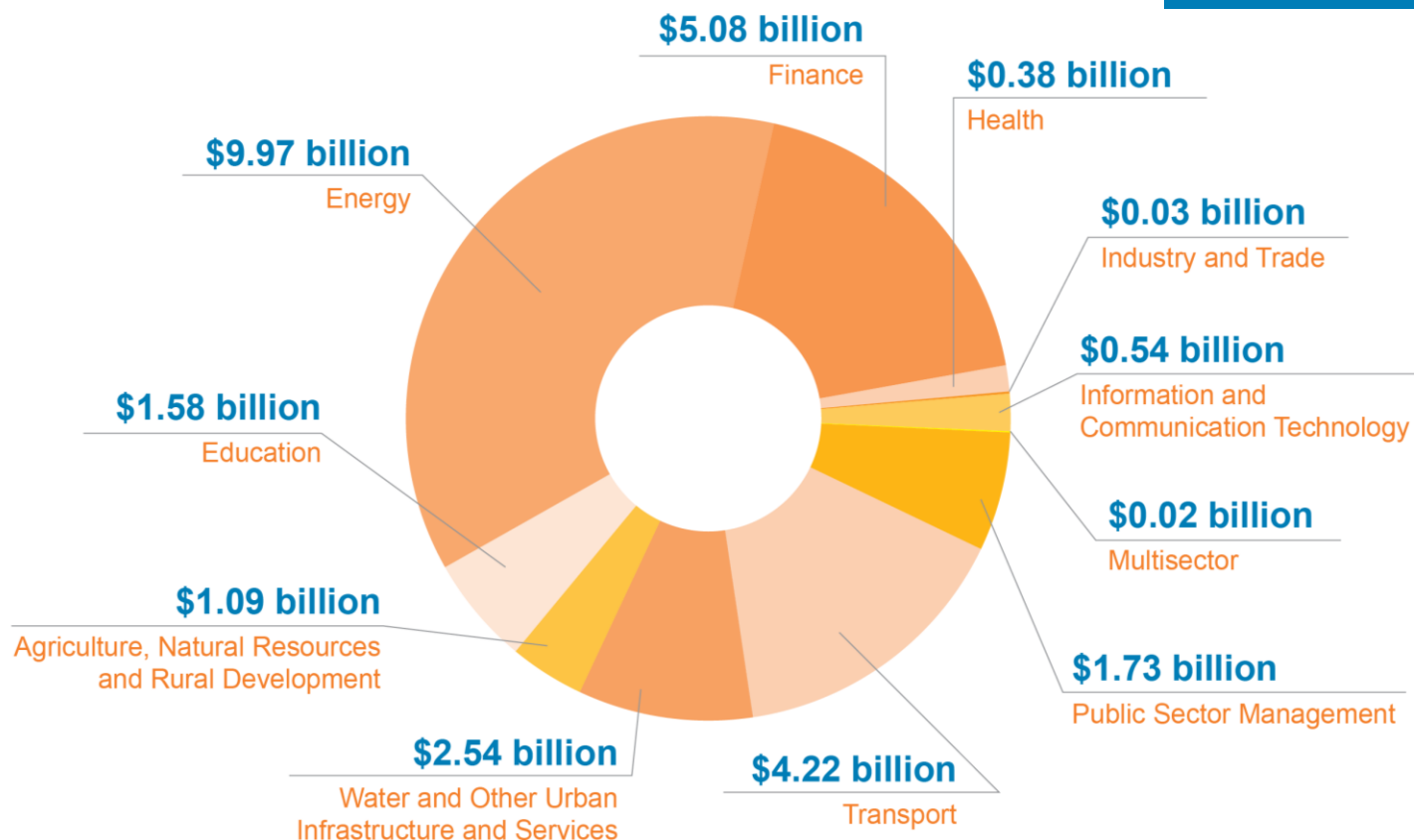
**\$27.17
BILLION**



ASSISTANCE BY SECTOR

TOTAL ASSISTANCE

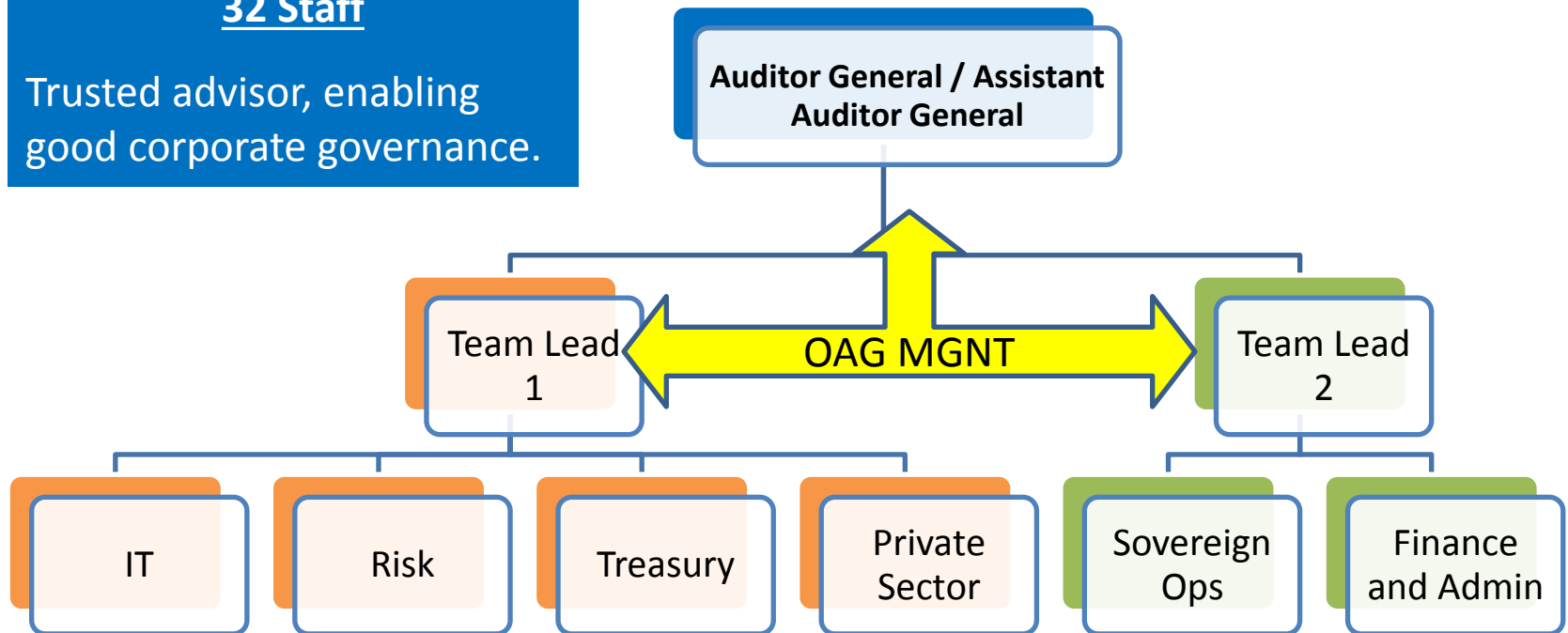
**\$27.17
BILLION**



OFFICE OF THE AUDITOR GENERAL

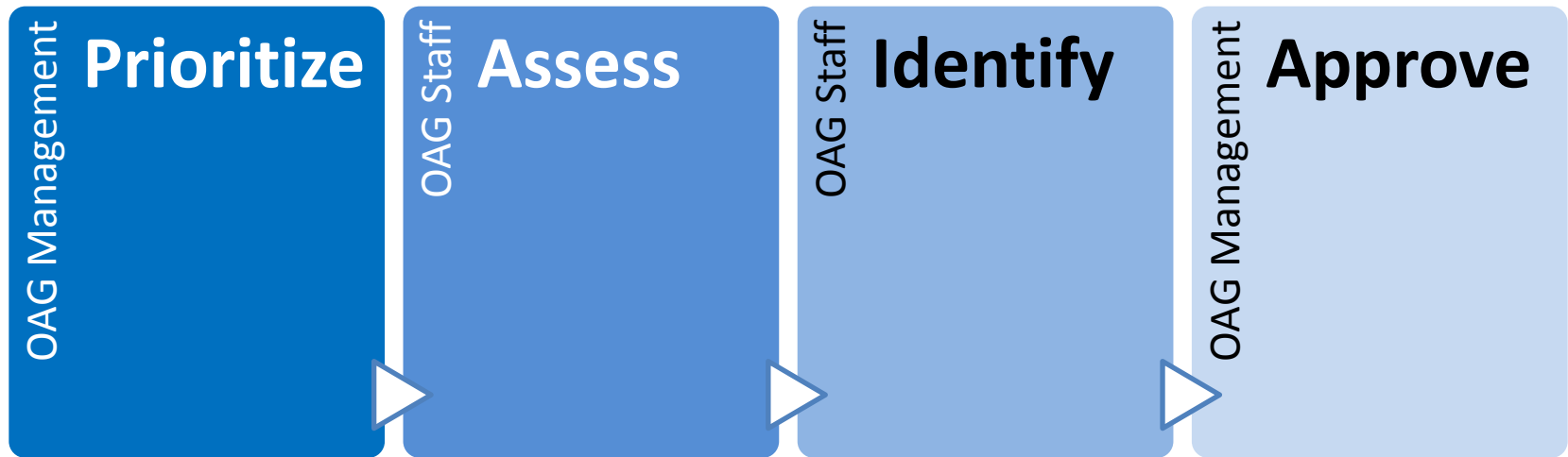
32 Staff

Trusted advisor, enabling
good corporate governance.



DOES THE **OFFICE OF THE AUDITOR
GENERAL** HAVE THE NECESSARY
COMPETENCIES TO CARRY OUT ITS
MANDATE?

2013: Learning Strategy



Challenges

TOO VAGUE / DETAILED

INCOMPLETE SURVEY

UNCLEAR PROGRESSION

REACTIVE

2014: Competency Framework



2014: Competency Framework

THE INSTITUTE OF INTERNAL AUDITORS

The
A

**163 individual
competencies**

Improvement and Innovation

Internal Audit Delivery

Personal Skills

ion

Persuasion and
Collaboration

Critical Thinking

Technical Expertise

IPPE

Governance Risk

Business Acumen

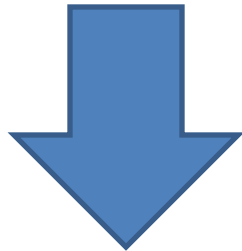
**3 Positions
(CAE, Mngr & Auditor)**

Professional Ethics



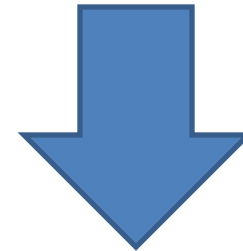
2014: Competency Framework

**163 individual
competencies**



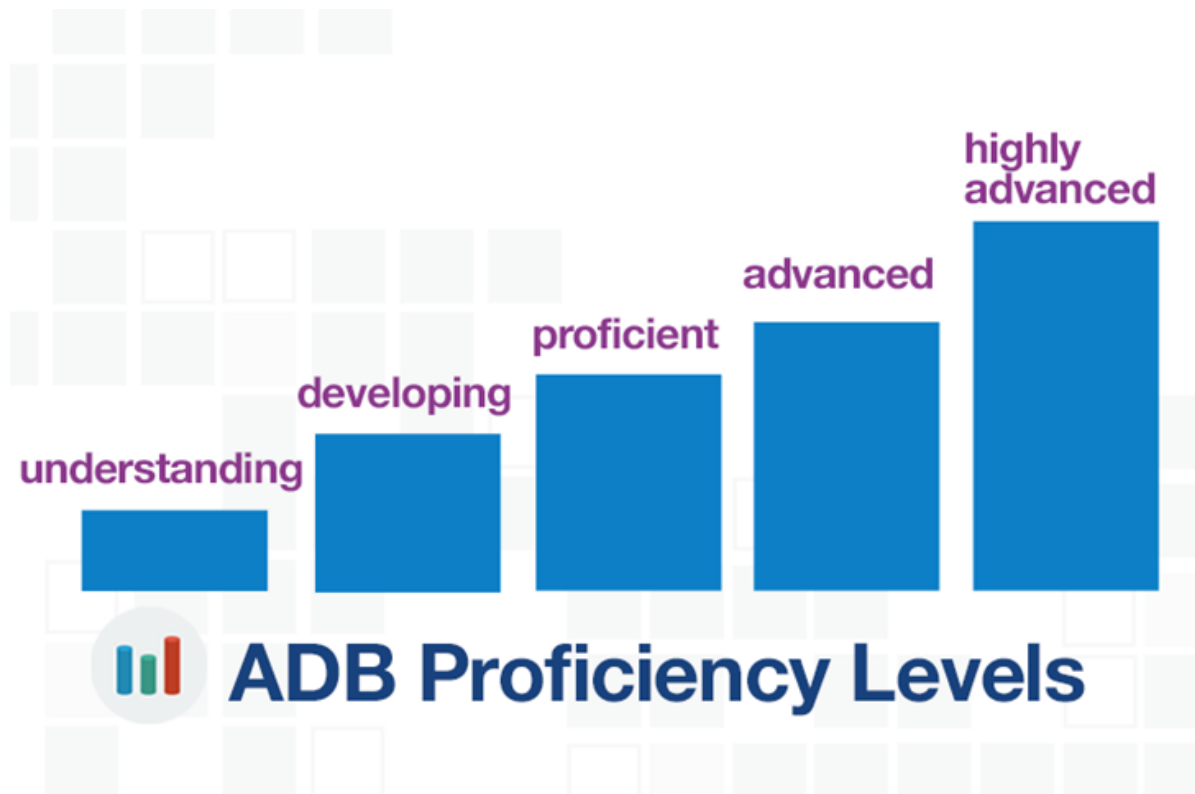
10 Competencies

**3 Positions
(CAE, Mngr & Auditor)**



5 Positions

2014: Competency Framework



Minimum proficiency per role

2014: Reconciliation

Deleted IIA guidelines were identified and were classified according to significance to OAG

Recommendation whether to reconsider particular guideline for the OAG framework

IIA COMPETENCY FRAMEWORK	DELETED PART		REMARKS	RECOMMENDATION
	Significant	Insignificant		
13. Develops and ensures that working papers are a true reflection of all activities performed during the audit engagement				
14. Presents findings and proposes recommendations that deal with root cause of issues and impact to the organization				
15. Provides assurance and advisory services to senior management and the board			location wherein AG can provide further regarding the audit engagement findings.	
16. Ensures that the scope of work is appropriate for the audit assignment				
17. Establishes a follow-up process to monitor management actions				
18. Follows up with management to ensure that management actions have been effectively implemented or that senior management has accepted the risk of not taking action				
Improvement and Innovation				
1. Champions change, continuous improvement and innovation and supports others in the pursuit of these				
2. Seeks and justifies opportunities for continuous improvement				
3. Initiates and manages change within sphere of responsibility		X	It is always implied that change happens within the sphere of responsibility but beyond the status quo.	
4. Encourages others to embrace change by explaining the intended benefits		X	All the concerned people will embrace change if they will feel that they will be benefited by this. Similar to IIA (#2, #6)	
5. Provides a vision for how change is implemented in the organization	X		Setting vision for any plan or strategy is very important, as it will become the direction of OAG towards goal and meeting objectives	Reconsider for the OAG draft
6. Encourages others to propose innovative ideas and provides positive feedback to ensure new ideas are progressed				

Justification for the deleted IIA guidelines



2014: Competency Framework

AUDIT COMPETENCY	BUSINESS COMPETENCY
Professional Ethics	Sovereign Operations
Internal Audit Management	Finance and Admin
IPPF	Private Sector Operations
Governance, Risk and Control	Treasury
ADB Business Acumen	Risk Management
Communication	Information and Technology
Persuasion and Collaboration	Administrative Matters
Critical Thinking	
Internal Audit Delivery	
Improvement and Innovation	



Audit Competencies

10 AUDIT COMPETENCIES					
AREA	Required Level per Role				
	Audit Assistants	Auditors	AIC	TL	AG/AAG
Professional Ethics	Understanding	Proficient	Proficient	Advanced	Highly Advanced
Internal Audit Management	Understanding	Proficient	Proficient	Advanced	Highly Advanced
IPPF	Understanding	Proficient	Proficient	Advanced	Highly Advanced
Governance, Risk & Control	Understanding	Proficient	Proficient	Advanced	Highly Advanced
ADB Business Acumen	Understanding	Proficient	Proficient	Advanced	Highly Advanced
Communication	Proficient	Proficient	Proficient	Advanced	Highly Advanced
Persuasion & Collaboration	Understanding	Proficient	Proficient	Advanced	Highly Advanced
Critical Thinking	Understanding	Proficient	Proficient	Advanced	Highly Advanced
Internal Audit Delivery	Understanding	Proficient	Advanced	Advanced	Highly Advanced
Improvement & Innovation	Understanding	Proficient	Proficient	Advanced	Highly Advanced

Example: Audit Competency

Professional Ethics		
Level	Competency	
Understanding	Familiar with the IIA's and the Bank's ethical principles, key policies, practices and procedures.	
Developing	Knowledgeable with the IIA's and the Bank's ethical principles, key policies, practices and procedures.	
Proficient	Able to apply the ethical principles and values to the activities being audited.	
Advanced	Able to explain the remit of internal audit with respect to the ethical climate of the organization.	
Highly Advanced	Able to advocate the use of ethical principles and values to the activities being audited.	





Business Competencies

BUSINESS COMPETENCIES					
AREA	Required Level per Role				
	Audit Assistants	Auditors	AIC	TL	AG/AAG
Information Technology	No required skill	Proficient	Advanced	Advanced	Proficient
Treasury	No required skill	Proficient	Advanced	Advanced	Proficient
Non Sovereign Operations	No required skill	Proficient	Advanced	Advanced	Proficient
Risk Management	No required skill	Proficient	Advanced	Advanced	Proficient
Sovereign Operations	No required skill	Proficient	Advanced	Advanced	Proficient
Finance and Administration	No required skill	Proficient	Advanced	Advanced	Proficient
Administrative Matters	Advanced	Developing	Developing	Developing	Developing



Example: Business Specific

Treasury: Staff Retirement Fund

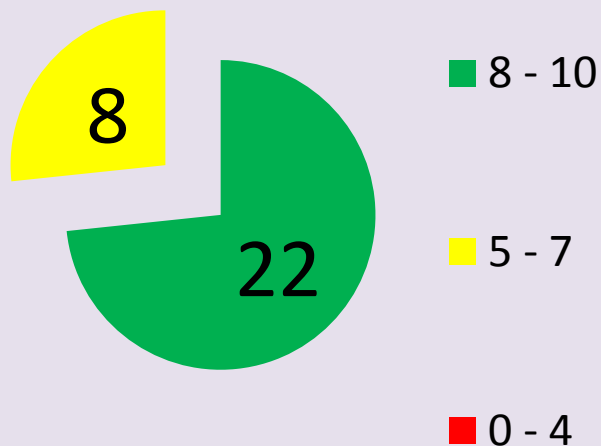
Level	Competency	
Understanding	Familiar with the relevant concepts through study or research but no practical work experience	
Developing	Sufficient knowledge and limited experience to apply relevant concepts to audit and advisory work with supervision.	
Proficient	Sufficient knowledge and experience to apply relevant concepts to audit and advisory work independently.	
Advanced	In depth knowledge and experience in these concepts to lead and coach others.	
Highly Advanced	Able to advise and guide institutional improvement and innovation as a knowledge leader in this area.	



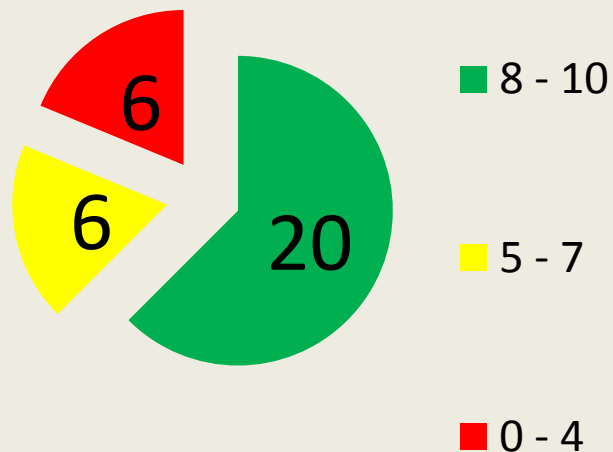
WHAT WERE OUR RESULTS?

Audit Competencies

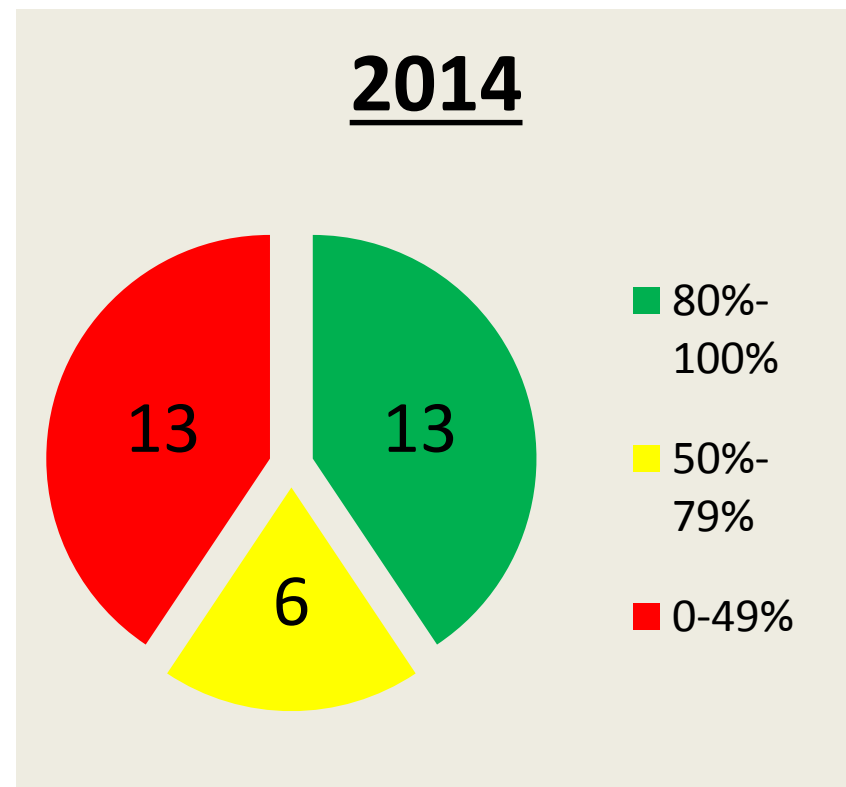
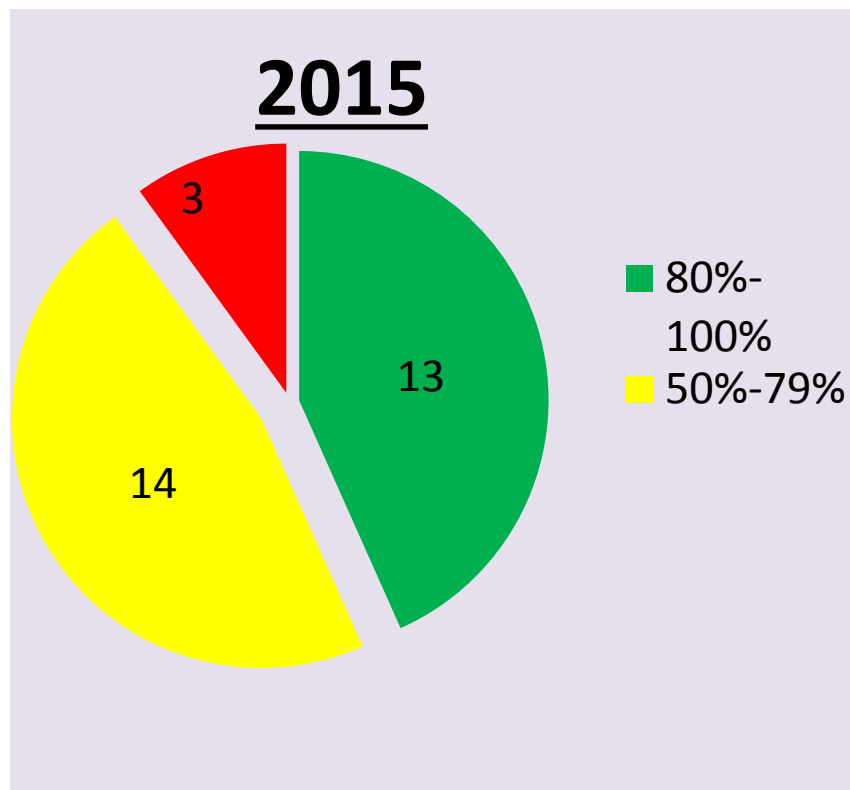
2015



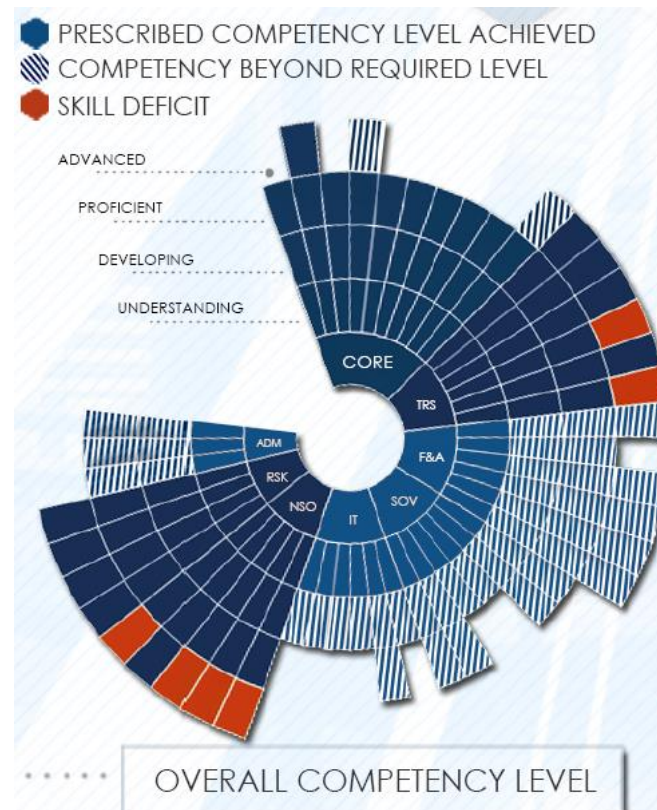
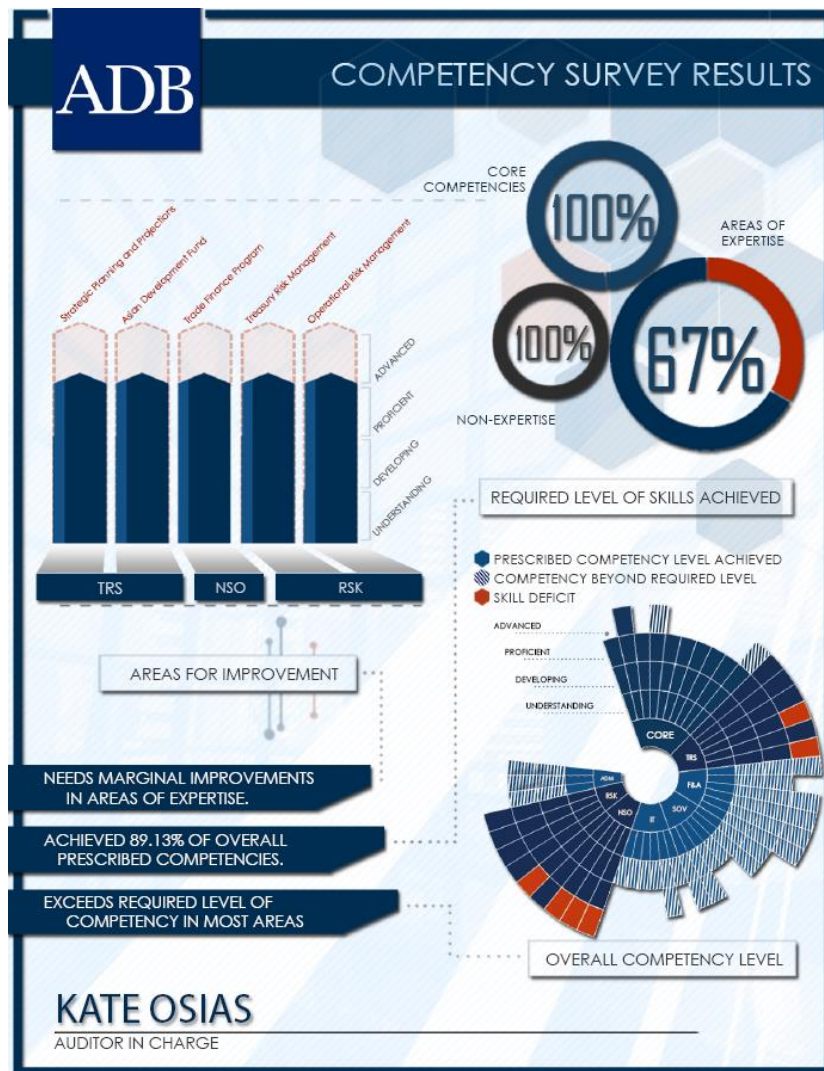
2014



Business Competencies Results

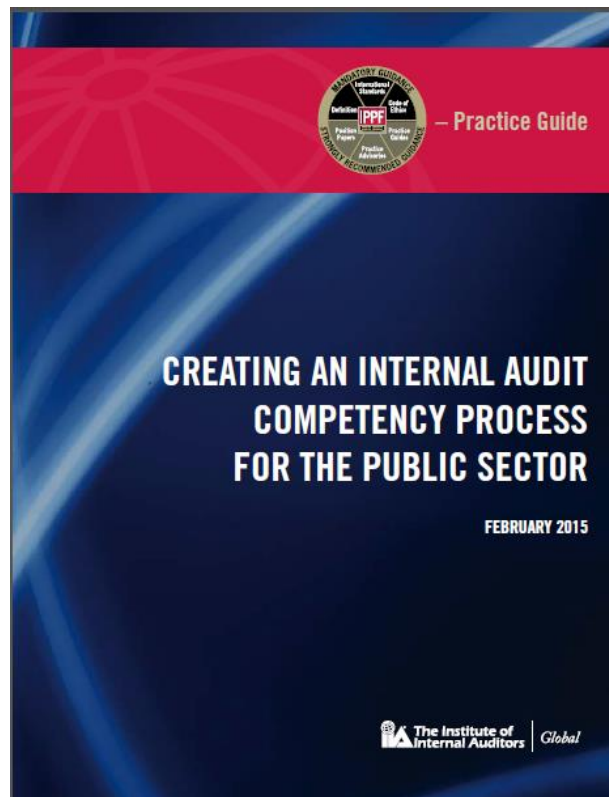


Individual Level



Next Steps

Benchmarking with other similar institutions



QUESTIONS?