

PASAI – Competency Framework

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Level 1: Core Competencies Matrix

Core Competencies	Dimension	Explanation	ISSAI
Knowledge	Mandate of the SAI	Audit mandate and policies <ul style="list-style-type: none"> Understand the Public Audit Act, the mandate, organisational structure and all policies. Understand ISSAI, GAGAS, ISA and related audit standards. 	ISSAI 150
		Audit clients and tools <ul style="list-style-type: none"> Understand the audit clients, audit manuals and audit software available at the SAI for conducting audits 	ISSAI 150
	SAI Independence	<ul style="list-style-type: none"> Understand the meaning and importance of independence. Understand the 8 pillars of independence. Understand the level of independence for the SAI 	
	Internal Governance & Ethics	<ul style="list-style-type: none"> Understand the vision, mission, values, code of ethics, strategic priorities. Understand the SAI's control environment, internal communication and overall audit planning Code of ethics and office governance 	ISSAI 130
	Fundamentals of Public Sector Auditing	Understand the principles of public sector auditing, the process of auditing from planning, execution, reporting and follow-up process of an audit	ISSAI 100
	Public Finance Management systems	Public financial management systems <ul style="list-style-type: none"> Understand the accountability framework and the relationship between the SAI, Executive Government and Parliament. Understand the PFM system of the country. Government policies and regulations as they pertain to public funds.	ISSAI 150

Core Competencies	Dimension	Explanation	ISSAI
	Audit methodology	Have a general understanding of the audit methodology when conducting an audit	
Skills	Audit skills	Basic skills to conduct work in planning and fieldwork. This includes skills in Word and excel to complete audit work papers.	
	Digital literacy	Use ICT systems and tools efficiently and effectively to conduct audits.	
	Interpersonal communication	Teamwork, work and communicate effectively with the audit team and clients.	
	Time management	The ability to complete work within the allocated time and budget in line with instructions and direction from the team leader	
Personal Attributes	Integrity	<ul style="list-style-type: none"> Ensure all actions and decisions are based on the principles of honesty, fairness and transparency. Ethical behaviour Personal accountability 	130 – Code of Ethics
	Commitment	<ul style="list-style-type: none"> Be committed to develop audit skill by being proactive. Continue to grow and develop knowledge, skills, and abilities. Keep up to date with new developments in technology in the workplace. 	

Level 2: Functional Competencies – Financial Audit Matrix

Functional Competencies	Dimension	Explanation	ISSAI
Understand the objectives, principles and pre-conditions for financial audits	Understand how financial audit promotes accountability	Understand the nature, purpose and objectives of financial auditing, how it adds value to the accountability chain, and linked to compliance or performance audit engagements.	200, 2200
		Understand that financial auditing by examining past events and providing forward-looking, effective and cost-beneficial recommendations to improve public financial management.	
	Demonstrate an ability to apply key concepts of financial auditing appropriately and consistently in audit practice	Apply key concepts such as risk assessment, materiality, sampling, risk response, sufficient appropriate audit evidence, levels of assurance and key audit matters in the financial audit process.	2300, 2315, 2320, 2330, 2500, 2520, 2530
		Understand the principles, objectives and preconditions for an ISSAI-compliant financial audit	2700
		Determine that sufficient audit procedures have been performed to provide reasonable assurance to the users of the financial statements.	2450, 2500, 2520
		Provide an opinion on whether the financial statements give a true and fair view of the financial state of affairs of an entity OR that the financial statements have been prepared in line with the applicable financial reporting framework.	2700, 2701, 2705, 2706
		Ensure quality in conducting a financial audit	Apply financial audit ISSAIs throughout the audit process
		Review financial audit work for QA in line with ISSAI	100

Functional Competencies	Dimension	Explanation	ISSAI
	Exercise professional judgement and scepticism	Exercise professional judgement and scepticism while applying standards.	100, 2200
		Seek advice if difficult or contentious issues are encountered when exercising professional judgement.	
Understand the context, environment and entity in financial audits	Demonstrate an understanding of the public sector environment	Understand the public sector environment, which leads to additional audit objectives in the auditing of financial statements in the public sector, e.g. parliamentary directives, government circulars, stakeholder expectations, entity-specific issues etc,	2315, 2240, 2250
	Knowledge of accounting principles and financial reporting frameworks	Understand Accounting Standards and Principles, as well as display the ability to interpret the financial reporting framework that applies to the preparation of the financial statements.	200
	Understand the entity operations, risks, and reporting processes	Evaluate an entity's organisational structure, culture, business processes, operations, internal control and systems.	2315
		Demonstrate an understanding of the accounting and reporting process specific to an entity.	2315
Assess and manage risk	Determine materiality	Understand the concepts of materiality and performance materiality. Determine materiality by size and nature. Apply materiality based on an understanding of the relationship between materiality and assessed risks	2320
	Assess audit risk in financial audits	Understand the SAI's risk-based audit methodology and the Audit Approach Framework. Understand assertions and their relationship to audit risk. Understand the concepts of inherent, control and detect risk and the response to audit risk. Assess the audit risk	2315
	Manage risk throughout the financial audit process	Prepare and implement an overall audit strategy that provides direction, timing and scope of the audit, which is responsive to overall risks of material misstatements in the financial statements.	2300
Perform and document financial audit procedures as per ISSAIs	Evaluate an entity's internal control system	Evaluate the design of internal control systems and test the effectiveness of internal controls Reach a conclusion as to the adequacy of controls tested to assess the risks of material misstatements in the financial statements.	140
	Apply different sampling techniques	Understand the concept of statistical sampling. Select sample sizes by applying different sampling techniques and using the materiality level.	2530
		Gather and evaluate multiple sources of evidence, identifies conflicts and determines evidence that is reliable, accurate, credible, usable and complete for the audit.	2500
	Gather and evaluate sufficient appropriate audit evidence	Understand data integrity and assure the consistency of data over its life cycle and test the validity of the information.	
		Explore opportunities to obtain the required evidence in new ways to facilitate analysis and/or testing approaches.	
		Leverage the work of third parties or specialists to determine its adequacy for the audit.	2610, 2620

Functional Competencies	Dimension	Explanation	ISSAI
	Evaluate audit evidence to express an opinion	Evaluate the sufficiency of appropriate audit evidence, identifies root causes of audit matters and expresses an audit opinion on the financial statements.	2500
	Document the entire financial audit process	Document work done at every stage of the financial audit, from pre-engagement until completion and reporting, in order to demonstrate the adequacy of work performed in an audit of financial statements.	2230
	Communicate with stakeholders throughout the financial audit process	Identify key stakeholders in the financial audit process, including those charged with governance, and communicates effectively, both verbally and in writing, throughout the audit process.	2260, 2265
		Engage in two-way communication to obtain information required for assessing the risks of material misstatements and gathering audit evidence to support the audit opinion. Conveys the audit matters to the management and those charged with governance.	
		Maintain a professional relationship with the audited entity.	
Communicate and follow up on financial audit results	Identify those charged with governance and communicate results appropriately	Identify the management and those charged with governance for communicating audit matters.	2260, 2265, 2701
		Explain and communicate the audit opinion and key corrective actions required.	
		Identify to whom, and how, matters related to fraud should be communicated.	
	Follow up on systemic recommendations	Develop and implement a plan for following up on audit results with responsible stakeholders.	
		Monitor the implementation of financial audit observations.	

Level 2: Functional Competencies – Performance Audit Matrix

Functional Competencies	Constructs	Explanation	ISSAI
	Adhering to independence and ethical requirements.	The independence, powers and responsibilities of the public sector auditor place high ethical demands on the SAI and staff. The auditor must be free of conflicts of interest both real and perceived.	ISSAI 130:8-9
Conduct ISSAI-compliant performance audits	Understand how performance audit promotes accountability, transparency, good governance.	Understand the nature, purpose and objectives of performance auditing, and how it adds value to the accountability chain and is linked to compliance or financial audit engagements.	ISSAI 3000:29-31, ISSAI 300:9-12
		Understand performance audit as a direct reporting engagement with different approaches such as a result-oriented approach, problem-oriented approach, etc.	ISSAI 3000:40-44, ISSAI 300:21-23
		Appreciate that performance audit works constructively to provide forward-looking recommendations to improve governance, accountability, transparency and service delivery in public financial management,	ISSAI 3000:127-128

Functional Competencies	Constructs	Explanation	ISSAI	
	Apply key concepts of performance auditing appropriately and consistently in audit practice.	Apply key concepts of economy, efficiency and effectiveness, as well as criteria conditions, cause and effect in the performance audit process, in relation to a wide variety of subject matters.	ISSAI 3000:35 ISSAI 300: 11, 25	
		Actively manage the risk of inappropriate reports so that the intended user will have confidence in the reliability of audit conclusions.	ISSAI 300:21-23	
		Provide a balanced report and constructive forward-looking recommendations.	ISSAI 3000:126	
	Ensure quality in conducting a performance audit	Apply performance audit ISSAIs throughout the audit process in different environments to ensure quality that enhances the credibility of the audit report.	ISSAI 3000:79-82 ISSAI 300:32	
		Able to review performance audit work done by others for quality assurance in line with relevant standards and SAI practices.	ISSAI 3000:79-82 ISSAI 300:32	
	Exercise professional judgement and scepticism throughout the performance audit.	Exercise professional judgement and scepticism while applying standards.	ISSAI 3000:68-72 ISSAI 300:21	
		Seek advice if difficult or contentious issues are encountered when exercising professional judgement.	ISSAI 3000:29-31 ISSAI 300:9-12	
	Understand the context, environment and entity in financial audits	Understand the context of the public sector environment	Display an understanding of the wider institutional framework of performance accountability and performance culture in the public sector.	ISSAI 3000:68-72 ISSAI 300:21
		Appreciate the entity's operations.	Evaluate the entity's organisational structures, culture, business processes, operations and systems and interrelationships with other entities.	ISSAI 300:30
Assess and manage risk in a performance audit	Understand the risks and their effect on the performance.	Auditors should actively manage risk. Dealing with audit risk is embedded in the whole process and methodology of performance audit.	ISSAI 300:28 ISSAI 3000:52-54	
	Select performance audit topics based on criteria.	Select a portfolio of performance audit topics based on a set of criteria, taking care to include significant, relevant and auditable topics that will add value to the users of the report.	ISSAI 3000:89-95 ISSAI 300:27	
	Manage risk throughout the performance audit process	Manage the risk of the performance audit reaching incorrect or incomplete conclusions, providing biased information or failing to add value.	ISSAI 3000:52-54 ISSAI 300:28	
Perform and document performance audit procedures as per ISSAIs	Set clear and well-defined audit objectives and choose the best audit approach.	Set well-defined audit objectives and design questions that are thematically related, complementary, not overlapping and collectively exhaustive in addressing the audit objectives.	ISSAI 3000:35-39 ISSAI 300:25	
		Choose the best audit approach from the result, problem or system-oriented approaches, or use a combination of these to address the audit objectives.	ISSAI 3000:40-44 ISSAI 300:26	
	Establish suitable criteria for a performance audit	Identify different sources of audit criteria in the performance audit or develop criteria when these are not readily available.	ISSAI 3000:45-48 ISSAI 300:27	
	Determine materiality at all stages	Determine materiality throughout the performance audit process, considering not only the monetary value but also what is socially or politically significant.	ISSAI 3000:83-85 ISSAI 300:33	

Functional Competencies	Constructs	Explanation	ISSAI
	Apply sampling techniques and evaluate the results	Determine when and how to perform sampling and then document the sampling strategy during the audit.	ISSAI 300:37-38
		Execute sampling procedures and evaluated results.	ISSAI 300:37-38
	Use a variety of social science methods and diagnostic techniques	Use social science methods and diagnostics techniques and choose which to apply during a performance audit.	ISSAI 3000:101-102,38 ISSAI 300:30
		Use and select the most appropriate techniques for data gathering and data analysis during a performance audit.	ISSAI 3000:96-103 ISSAI 300:35,38
	Document the entire performance audit process	Document work done at every stage to other performance auditors to understand the process and the steps taken and reach the same results.	ISSAI 3000:86-88 ISSAI 300:34
	Communicate with stakeholders throughout the performance audit process	Identify key stakeholders in the performance audit process, including those charged with governance, and communicate effectively.	ISSAI 3000:25-28 ISSAI 300:29
		Engage in two-way communication with stakeholders to gather evidence to support conclusions and recommendations.	ISSAI 3000:55-58 ISSAI 300:29
		Identify to whom, and how, matters related to fraud should be communicated.	ISSAI 3000:73-74
	Communicate and follow up on performance audit results	Compile performance audit reports and recommendations that meet standards	Compile an audit report that is comprehensive, convincing, timely, reader-friendly and balanced.
Formulate recommendations that are clear, well-founded, presented in a logical and reasoned way, add value and address the causes of problems and/or weaknesses.			ISSAI 3000:126-128 ISSAI 300:40
Follow up on performance audit recommendations		Develop and implement a plan for following up on audit results with responsible stakeholders.	ISSAI 3000:136-141 ISSAI 300:42
		Monitor the implementation of performance audit observations	ISSAI 3000:130 ISSAI 300:42

Level 2: Functional Competencies – Compliance Audit Matrix

Functional Competencies	Dimension	Explanation	ISSAI
Conduct ISSAI-compliant	Understand how compliance audit promotes	Understand the nature, purpose and objectives of compliance auditing how it adds value to the accountability chain and linked to financial or performance engagements.	100 [22], 150 [12] 400 [15-19] 4000[20-22, 26]

Functional Competencies	Dimension	Explanation	ISSAI	
compliance audits	accountability and transparency	Understand both compliance audit as an attest engagement and direct reporting engagement.	400[15] 4000[37-42]	
		Understand both the regularity focus and propriety focus of compliance audits.	400[13] 4000[24]	
	Apply key concepts of compliance auditing appropriately and consistently	Apply key concepts such as subject matter, subject matter information and users in the context of both regularity and propriety compliance engagements.	400[33-34] 400[51] 4000[43-51]	
		Apply concepts of authorities, rules and criteria, risk, limited assurance and reasonable assurance engagements	400[28-32] 4000[30-36; 121-124]	
	Ensure quality in conducting a compliance audit	Apply compliance audit ISSAIs throughout the audit process	400[51] 000 [54-56]	
		Able to review compliance audit work done to ensure quality assurance in line with relevant standards	400[44] 4000[80-88]	
	Demonstrate basic leadership skills	Exercise professional judgement and scepticism while applying standards.	400[43] 4000[71-79]	
		Seek advice if difficult or contentious issues are encountered when exercising professional judgement.	400[43] 4000[71-79]	
	Understand the context, environment and entity/entities in compliance audits	Understand the context of the public sector and compliance frameworks	Understand the wider institutional frameworks of rules and regulations and the compliance culture within which the entity operates.	400[52] 4000[133-133]
		Understand entity operations and compliance risks	Evaluate an entity's organisational structure, culture, business processes, system of internal control, activities, operations and systems.	400[53] 4000[134-136]
Assess and manage risk in a compliance audit	Assess audit risk in a compliance audit.	Determine materiality and assess the audit risk of not reporting material non-compliance, including instances indicative of unlawful acts, fraud, abuse, or wastage.	400[47] 4000[52-63; 125-130]	
	Manage risk throughout the audit process	Develop and implement strategies to reduce audit risk to an acceptable level.	400[46] 4000[52-63; 137-143]	
Perform and document compliance audit procedures as per ISSAIs.	Evaluate authorities and criteria to plan the compliance audit	Evaluate relevant authorities and criteria applicable to the audit. Determine the scope of the audit in terms of both regional and thematic coverage.	ISSAI 400[50] ISSAI 4000[52-63]	
	Conduct a preliminary assessment of an entity's internal control system	Evaluate the design of internal control systems and whether these are operational and, if so, test the operating effectiveness of internal controls in light of compliance requirements and conclude on the adequacy of the controls tested.	ISSAI 400[53] ISSAI 4000[52-63; 131-136]	

Functional Competencies	Dimension	Explanation	ISSAI
	Develop and conduct procedures to manage audit risk	Apply knowledge of relevant authorities in performing analytical procedures, control testing and substantive testing to develop audit procedures. Consider audit risks and determine the types and extent of testing.	ISSAI 400[52] ISSAI 4000[52-63; 158-167]
	Apply sampling techniques	Use a risk-based methodology to address significant risks in determining when and how to perform sampling and document sampling strategy	ISSAI 400[54-55] ISSAI 4000[52-63; 144-169]
		Execute sampling procedures and evaluated results.	ISSAI 400[54-55] ISSAI 4000[52-63; 172-178]
	Gather sufficient and appropriate audit evidence	Corroborate multiple sources of evidence, identify conflicts and determine evidence that is reliable, accurate, credible, usable and complete for the audit. Understand data integrity and reliability concepts to assure the consistency of data.	ISSAI 400[48], [57] ISSAI 4000[144-169]
		Use innovative methods to obtain the required evidence to facilitate analysis and/or testing approaches.	ISSAI 400[57] ISSAI 4000[144-167]
		Leverage the work of third parties and perform procedures on the work of others to determine its adequacy for the audit.	ISSAI 400[57] ISSAI 144-167]
	Evaluate the results of all audit procedures and determine conclusions and recommendations.	Analyse and synthesise evidence gathered through audit procedures to arrive at audit conclusions (or opinions). Identify to whom, and how, matters related to fraud, wastage and abuse should be communicated.	ISSAI 400[58] ISSAI 4000[144-167; 179-190]
	Document the compliance audit	Document the audit in line with ISSAI requirements.	ISSAI 400[21, 48] ISSAI 4000[89-95; 137-158]
		Understand the subject matter and use appropriate terminology in documentation and communication.	ISSAI 400[33-34] ISSAI 4000[107-120]
	Communicate with stakeholders throughout the compliance audit.	Identify key stakeholders in the compliance audit, including those charged with governance, and communicates effectively, both verbally and in writing, throughout the audit process as described in	ISSAI 100[25] ISSAI 400[35-38], [49] ISSAI 4000[96-106]
Communicate and follow up on compliance audit results	Prepare audit reports using the prescribed formats	Formulate audit results considering audit objectives, and in keeping with prescribed formats, eg. reports, opinions, forms and communications.	ISSAI 400[59] ISSAI 4000[191-217]
		Report findings of fraud in accordance with ISSAI requirements	ISSAI 400[59] ISSAI 4000[221-231]
	Follow up on compliance audit results	Develop and implement a plan for following up on audit results with responsible stakeholders.	ISSAI 400[60] ISSAI 4000[232-236]
		Monitor the implementation of compliance audit observations.	ISSAI 400[60] ISSAI 4000[232-236]

Level 3: Professional Competencies Matrix

Professional Competencies	Dimension	Explanation
Financial audit	Knowledge, skills and attributes	<ul style="list-style-type: none"> • Excellent understanding of ISSAIs/GAGAS • Excellent understanding and experience in leading audits. • Good management skills to complete timely audits • People and team-building skills
Performance audit	Knowledge and Skills	<ul style="list-style-type: none"> • Excellent understanding of ISSAIs/GAGAS • Excellent understanding and experience in leading audits. • Good management skills to complete timely audits • People and team-building skills
Compliance audit	Knowledge and Skills	<ul style="list-style-type: none"> • Excellent understanding of ISSAIs/GAGAS • Excellent understanding and experience in leading audits. • Good management skills to complete timely audits • People and team-building skills
Continuing professional education	Knowledge, skills and attributes	<ul style="list-style-type: none"> • Continuous training in auditing and accounting standard • Training in IT audit and audit software
Leadership	Knowledge, skills and attributes	<ul style="list-style-type: none"> • Management skills • Relationship building skills. • People skills to manage staff and deal with clients • Public speaking skills
Human resource, financial and office management	Knowledge, skills and attributes	<ul style="list-style-type: none"> • Excellent knowledge of the business of SAIs • Strategic planning skills • Implementation and delivery skills • HRM skills • Financial management skills • Quality control management skills
Communications with stakeholders	Knowledge, skills and attributes	<ul style="list-style-type: none"> • Presentation and public speaking skills • Excellent writing skills • Excellent communications skills