

Okvir kompetencija interne revizije™

Apstrakt: Rad predstavlja sveobuhvatnu analizu novog „Globalnog vodiča za praksu: Okvir kompetencija interne revizije“ koji je Institut internih revizora (IIA Global) objavio 2025. godine kao odgovor na rastuće zahteve savremenog poslovnog okruženja. Vodič predstavlja prvi sistematičan pristup definisanju i proceni kompetencija koje su potrebne savremenim internim revizorima, po pozicijama i funkcijama u profesiji. Rad analizira kako novi okvir odgovara na ključne nedostatke identifikovane u akademskoj literaturi poslednje decenije, posebno u oblasti mekih veština, tehnološke pismenosti i evolucije uloge internog revizora ka strateškom savetniku. Kroz detaljnu analizu strukture okvira, postupka procene kompetencija i jedanaest definisanih profila uloga, rad pokazuje kako ovaj instrument omogućava organizacijama sistematično upravljanje ljudskim resursima funkcije interne revizije. Praktična vrednost okvira ogleda se u mogućnosti identifikovanja jazova u kompetencijama, planiranja ciljanih programa razvoja i demonstriranja usklađenosti sa Globalnim standardima interne revizije. Rad zaključuje da novi okvir predstavlja značajan napredak u profesionalizaciji interne revizije i njen odgovor na izazove digitalne transformacije

Ključne reči: Znanje i veštine internih revizora, ocena individualnih i kolektivnih kompetencija, planiranje ljudskih resursa, Globalni standardi interne revizije

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UVOD

Prema *Izjavi o svrsi interne revizije*, „interna revizija jača sposobnost organizacije da stvori, zaštititi i održi vrednost tako što odboru i rukovodstvu pruža nezavisno, objektivno i na riziku zasnovano uveravanje, savet, uvid i predviđanje“ (6).

Ostvarenje ove svrhe zahteva da interna revizija aktivno doprinosi postizanju organizacionih ciljeva, unapređenju procesa upravljanja, upravljanja rizicima i kontrolnih mehanizama, kao i donošenju odluka i sprovođenju nadzora. Istovremeno, savremena interna revizija mora da odgovori na sve složenije izazove poslovnog okruženja, uključujući digitalizaciju, promene u regulatornim okvirima i rastuće zahteve za transparentnošću i odgovornošću. Posebno se od nje očekuje da doprinese jačanju ugleda organizacije kod zainteresovanih strana i njenoj sposobnosti da deluje u javnom interesu.

Ključno pitanje koje se postavlja jeste: kako interna revizija može da odgovori na ove rastuće zahteve i očekivanja? Da bi unapredili sposobnost pružanja uveravanja, saveta, uvida i predviđanja, od internih revizora se očekuje kontinuirani razvoj kompetencija — kako na individualnom, tako i na kolektivnom nivou. Ova potreba za profesionalnim usavršavanjem nije samo preporuka, već obaveza koja proizlazi iz važećih profesionalnih standarda.

Analiza Standarda 10.2 – *Upravljanje ljudskim resursima* – pokazuje da efektivno funkcionisanje interne revizije zahteva adekvatne ljudske resurse, odnosno odgovarajuću kombinaciju znanja, veština i sposobnosti neophodnih za realizaciju plana interne revizije (6). Ispunjavanje ove obaveze podrazumeva kontinuiranu procenu sposobnosti pojedinačnih revizora i podsticanje njihovog profesionalnog razvoja. Time se pred organizaciju postavlja konkretna potreba za sistematičnim pristupom upravljanju kompetencijama.

Prepoznajući ovu potrebu, Institut internih revizora objavio je posebnu smernicu pod nazivom *Vodič za globalnu praksu: Okvir kompetencija internih revizora*. Ovim dokumentom sistematski su uređeni procesi ocenjivanja postojećih individualnih i kolektivnih kompetencija, usmeravanja razvoja ka sticanju novih znanja i veština, kao i njihovo usklađivanje sa organizacionim prioritetima i eksternim faktorima tržišnih promena.

Praktična primena okvira zasniva se na metodološkom pristupu koji objedinjuje teorijske osnove sa konkretnim alatima za procenu kompetencija. Ovaj pristup obuhvata strukturiran skup zahteva i kriterijuma, operacionalizovan kroz standardizovane obrasce i šablone za ocenjivanje. Takva sistematizacija obezbeđuje konzistentnost i objektivnost u evaluacionom procesu, što je od suštinskog značaja za očuvanje kredibiliteta profesije. Zahtevi i kriterijumi definisani su u skladu sa *Globalnim standardima interne revizije*, koji preciziraju obaveze pojedinačnih revizora, supervizora angažmana i izvršnih rukovodilaca funkcije interne revizije.

Implementacija *Okvira kompetencija interne revizije* omogućava organizacijama da sa većom sigurnošću upravljaju ljudskim resursima funkcije interne revizije, obezbeđujući da se očekivanja postavljena pred ovu funkciju ispune u potpunoj usklađenosti sa *Globalnim standardima interne revizije*.

PREGLED LITERATURE

Nadovezujući se na potrebu za sistematičnim pristupom razvoju revizora, analiza relevantne akademske literature i stručnih publikacija otkriva jasan konsenzus oko ključnih kompetencija neophodnih savremenim internim revizorima. Istraživanja sprovedena širom sveta, od Južne Afrike do Kanade i Indonezije, konzistentno identifikuju tri stuba razvoja profesije: meke veštine i komunikaciju, tehnološke i analitičke kompetencije, i prelazak ka ulozi strateškog savetnika. Kroz ovo poglavlje autori izlažu pregled ovih saznanja i analizira se na koji način novi “Okvir kompetencija interne revizije” Instituta internih revizora (IIA) odgovara na identifikovane potrebe i nedostatke. (7)

Važna tema u savremenoj literaturi jeste presudan značaj, ali i hroničan nedostatak, razvijenih mekih veština kod internih revizora. Više studija potvrđuje da tehničko znanje samo po sebi više nije dovoljno. Praktično od samih početaka diskusije o modernizaciji profesije, jedna od najdominantnijih tema jeste presudan značaj, ali i hroničan nedostatak, razvijenih mekih veština. Još je Common Body of Knowledge (CBOK) izveštaj iz 2015. godine pokazao da se revizori osećaju najkompetentnijim u oblastima profesionalne etike i komunikacije (9, 2). Međutim, brojne kasnije studije ukazuju na značajan raskorak između samopercepcije i stvarnih potreba tržišta. Istraživanje sprovedeno u Južnoj Africi ističe da su adaptabilnost, komunikacija, kritičko razmišljanje i timski rad ključne netehničke veštine za nove revizore (8). U sličnom kontekstu, Coetzee & du Plessis (4) identifikuju čak 21 specifičnu “face-to-face” meku veštinu, poput empatije, aktivnog slušanja i rešavanja konflikata, i zaključuju da su dotadašnje smernice IIA po ovom pitanju bile fragmentirane. Studija Steyn et al. (11) potvrđuje ovaj raskorak, navodeći da su veštine poput uticanja, pregovaranja i ubeđivanja ocenjene kao izuzetno važne, ali nedovoljno razvijene kod revizora. U istom smeru, Antić i Bogetić (1) naglašavaju kompetencije za rešavanje problema kao ključne, povezujući analitičko i kreativno razmišljanje sa sposobnošću organizacije da efikasno odgovori na izazove i poveća zadovoljstvo korisnika.

Novi Okvir kompetencija IIA direktno adresira sve ove nedostatke. Uvođenjem kategorije “Profesionalne kompetencije” (Professional Competencies), koja sadrži potkategorije kao što su “Profesionalna komunikacija” (Professional Communications), “Liderstvo” (Leadership) i “Pregovaranje i upravljanje konfliktima” (Negotiation and Conflict Management), IIA sistematski odgovara na zahteve struke i akademske zajednice za eksplicitnim definisanjem i razvojem ovih veština.

Drugi stub na kome se temelji kompetentnost savremenog internog revizora jeste tehnološka pismenost. Naime, paralelno sa zahtevima za unapređenjem mekih veština, dogodila se i tehnološka revolucija koja je fundamentalno promenila poslovno okruženje. Era Industrije 4.0, kako ističu Dašić i Anufrijević (5), donela je automatizaciju rutinskih zadataka i nametnula potrebu za potpuno novim setom znanja u domenu veštačke inteligencije, analitike velikih podataka i blockchain tehnologije. Možda male organizacije to još ne uviđaju, ali taj tehnološki talas direktno utiče na računovodstvenu i revizorsku profesiju, transformišući tradicionalne uloge. Studija Setyaningrum et al. (10) u Aziji

otkriva veliki jaz u tehnološkim znanjima, naglašavajući da revizori moraju ovladati agilnim metodologijama revizije i analitikom podataka. Slično tome, međunarodna studija autora Vitalis, Boritz & Simeoni (12) zaključuje da će budući interni revizori morati da poseduju značajno širi spektar kompetencija od tradicionalnog poznavanja računovodstva i finansija, sa posebnim akcentom na IT i analitiku podataka. Njihovo istraživanje je bilo toliko jasno po ovom pitanju da su predložili uvođenje potpuno nove, zasebne kategorije za Informacione tehnologije u Okvir kompetencija, što je IIA koliko će se videti u nastavku rada, kasnije i usvojio. Naime, okvir kompetencija IIA iz 2025. godine prepoznaje ovu promenu paradigme. U okviru kategorije “Kompetencije operativnog područja” (Operational Area Competencies), uvedene su specifične potkategorije “Analiza podataka” (Data Analysis), “Kibernetička sigurnost” (Cybersecurity) i “Informaciona tehnologija” (Information Technology). Sve to potvrđuje da su napredna analitika, razumevanje ERP sistema i IT bezbednosti postale fundamentalne, a ne više samo poželjne veštine za interne revizore.

Konačno, sinergija mekih veština i tehnološke pismenosti omogućava evoluciju uloge internog revizora od tehničkog kontrolora ka strateškom partneru menadžmenta. Zanimljivo je da je još izveštaj Rose iz 2015 (9) pokazao da su se revizori osećali najmanje kompetentnim u tehničkim oblastima kao što su poznavanje IPPF-a, upravljanje, rizik i kontrola (GRC) i poslovna pronicljivost (Business Acumen). Dakle sve to sugerise da, iako su tehničke osnove važne, pravi izazov leži u njihovoj primeni u strateškom kontekstu organizacije (3). Kasnije je ovaj nalaz potvrđuje i Adam Vitalis, J. Efrim Boritz i Laura Simeonial koji su u svojoj studiji pokazali da, iako su tehničke veštine “pretpostavljene”, poslodavci sve više traže “širu poslovnu pronicljivost” i sposobnost interakcije sa poslovnim jedinicama radi dodavanja vrednosti. Setyaningrum et al. (8) idu korak dalje, primećujući da se od internih revizora, sa sazrevanjem sistema upravljanja podacima, sve više očekuje preuzimanje liderske uloge. Sve navedene trendove je takođe prepoznao globalni IIA i integrisao u novi Okvir. Kroz potkategorije kao što su “Liderstvo” (Leadership), “Strategija” (Strategy) i “Poslovna pronicljivost” (Business Acumen to jest implicitno kroz druge kategorije), Okvir formalno priznaje da uloga internog revizora evoluirala ka proaktivnom savetniku koji mora biti sposoban da pruži uvid i predviđanje, i time utiče na strateško odlučivanje.

Dakle, novi “Okvir kompetencija interne revizije” ne predstavlja samo interni dokument profesije, već sistematičan i sveobuhvatan odgovor na ključne izazove i nedostatke koji su godinama unazad identifikovani u naučnoj i stručnoj literaturi. On pruža jasan putokaz za transformaciju interne revizije u funkciju koja je sposobna da ispuni svoju svrhu – da stvara, štiti i održava vrednost organizacije u 21. veku.

STRUKTURA OKVIRA KOMPETENCIJA

Okvir kompetencija interne revizije™ (7) predstavlja fundamentalan alat za sistematičnu strukturiranje i procenu kompetencija potrebnih u profesiji interne revizije. Ovaj okvir je dizajniran kao fleksibilan instrument koji predstavlja kompetencije u četiri široke grupe kategorija znanja i veština i 28 podkategorija specifičnih znanja i veština koje se mogu prilagoditi tako da odražavaju prioritete i strukturu organizacije.

Okvir kompetencija interne revizije sastoji se iz tri međusobno povezana segmenta koji čine celinu sistemskog pristupa upravljanju kompetencijama.

Prvi segment, zahtevi Globalnih standarda koji se odnose na kompetencije, a koje pokrivaju i pojedinačne interne revizore i funkciju interne revizije kao celinu. Ovaj deo predstavlja normativan osnov za ceo okvir i definiše minimalne zahteve koje profesija postavlja pred svoje praktičare. Interni revizori mogu imati operativne i nadzorne uloge. Izvršni rukovodioci revizije su odgovorni za upravljanje funkcijom interne revizije. Članovi odbora za reviziju su odgovorni za nadzor funkcije interne revizije. Zahtevane kompetencije navedene su u domenima: Domen II Etika i profesionalnost, Domen III Upravljanje funkcijom interne revizije, Domen IV Rukovođenje funkcijom interne revizije i Domen V Pružanje usluga interne revizije.

Drugi segment - matrica kompetencija. U ovom segmentu navode se značajne grupe oblasti znanja i veština (široke kategorije i pojedinačne kompetencije), zajedno sa standardizovanim očekivanjima nivoa stručnosti. Dakle drugi deo predstavlja srce celokupnog okvira, jer operacionalizuje apstraktne zahteve standarda u konkretne, merljive kompetencije. Četiri široke kategorije znanja i veština odnose se na:

I. Kompetencije interne revizije.

Široka kategorija kompetencija interne revizije obuhvata sledeća znanja i veštine:

1. Međunarodni okvir profesionalne prakse;
2. Etika i profesionalnost;
3. Program obezbeđenja i unapređenja kvaliteta;
4. Metodologije revizije;
5. Integrisano i koordinisano uveravanje; i
6. Izveštavanje o rezultatima.

Sve navedene kompetencije predstavljaju tehničko jezgro profesije i obuhvataju specifična znanja koja razlikuju interne revizore od drugih profesionalaca u organizaciji.

II. Profesionalne kompetencije internih revizora.

Široka kategorija profesionalnih kompetencija obuhvata sledeća znanja i veštine:

1. Liderstvo;
2. Profesionalna komunikacija;
3. Pregovaranje i upravljanje konfliktima;
4. Analiza podataka; i
5. Upravljanje projektima.

Dakle ova druga kategorija obuhvata ono što literatura označava kao “meke veštine”, koje su se pokazale kao kritične za uspešno obavljanje revizorskih funkcija u savremenom poslovnom okruženju.

III. Kompetencije za upravljanje organizacijom i upravljanje rizicima.

Široka kategorija koja obuhvata sledeća znanja i veštine:

1. Upravljanje organizacijom;
2. Strategija;
3. Upravljanje rizicima preduzeća;
4. Usklađenost sa propisima;
5. Prevara;
6. Otpornost organizacije; i
7. Održivost.

Treća grupa kompetencija omogućavaju internim revizorima da razumeju široki kontekst poslovanja i doprinose strateškom upravljanju organizacijom.

IV. Kompetencije za oblasti poslovanja.

Svaka široka kompetencija obuhvata veći broj podkategorija znanja i veština. Široka kategorija iz oblasti poslovanja obuhvata sledeća znanja i veštine:

1. Računovodstvo;
2. Upravljanje odnosima s kupcima;
3. Sajber bezbednost;
4. Finansije;
5. Ljudski resursi;
6. Informacione tehnologije;
7. Marketing;
8. Prodaja;
9. Upravljanje lancem snabdevanja; i
8. Ostali značajni sektori, funkcije ili procesi.

Ova kategorija reflektuje raznovrsnost savremenih organizacija i potrebu internih revizora da razumeju specifičnosti različitih poslovnih funkcija u kompaniji, to je posebno značajno u velikim revizorskim funkcijama, gde postoje službe, pa je jasno da će se zahtevati jedna vrsta kompetencija od internog revizora za finansije i računovodstvo, druga od internog revizora za informacione tehnologije i sisteme, a treća od revizora za brigu o korisnicima.

Treći segment, koji čine praktična primena i alati, opisuje se način upotrebe Okvira kompetencija internih revizora i daje se skup obrazaca/šablona koji se koriste detaljno se objašnjava metodologija implementacije okvira kroz konkretne alate i procese koji se koriste za prepoznavanje i procenu kvaliteta merodavnih kompetencija, usmeravanje daljeg kontinuiranog razvoja i usklađivanje sa zahtevima Globalnih standarda. Ovaj segment čini okvir praktično upotrebljivim i omogućava organizacijama da ga efikasno implementiraju u svoju praksu upravljanja ljudskim resursima.

Graduisana struktura stručnosti

Okvir kompetencija prepoznaje četiri nivoa stručnosti internih revizora: osnovni, srednji, napredni i ekspertski nivo, koji su usklađeni sa tipičnim ulogama i odgovornostima u samom radu internih revizora. Navedena graduisana struktura omogućava objektivno merenje napretka i identifikovanje potreba za dodatnim razvojem, što je u skladu sa principima kontinuiranog profesionalnog usavršavanja koje zahtevaju Globalni standardi interne revizije. Odnos kategorija znanja i veština i nivoa stručnosti ilustrujemo sledećom matricom:

Ilustracija 1: Matrica kompetencija znanja i veština i nivoa stručnosti

		Nivoi i karakteristike stručnosti			
Široka kategorija	Podkategorija znanja i veština	Osnovna	Srednji nivo	Napredna	Ekspertska
Kompetencije interne revizije	Međunarodni okvir profesionalne prakse; itd.	Ključne reči: Razume ... potrebno usmeravanje i nadzor	Ključne reči: Primenjuje; procenjuje, vrednuje	Ključne reči: Samostalno rukovodi/ dizajnira/ priprema	Ključne reči: Savetuje odbor i najviše rukovodstvo Dizajnira Pruža stručno vođstvo
Profesionalne kompetencije internih revizora	Liderstvo; itd.	Ključne reči: Razume ... potrebno usmeravanje i nadzor	Ključne reči: Primenjuje; procenjuje, vrednuje	Ključne reči: Samostalno rukovodi/ dizajnira/ priprema	Ključne reči: Savetuje odbor i najviše rukovodstvo Dizajnira Pruža stručno vođstvo
Pompetencije za upravljanje organizacijom i upravljanje rizicima	Upravljanje organizacijom; itd.	Ključne reči: Razume ... potrebno usmeravanje i nadzor	Ključne reči: Primenjuje; procenjuje, vrednuje	Ključne reči: Samostalno rukovodi/ dizajnira/ priprema	Ključne reči: Savetuje odbor i najviše rukovodstvo Dizajnira Pruža stručno vođstvo

Kompetencije za oblasti poslovanja	Računovodstvo; itd.	Ključne reči: Razume ... potrebno usmeravanje i nadzor	Ključne reči: Primenjuje; procenjuje, vrednuje	Ključne reči: Samostalno rukovodi/ dizajnira/ priprema	Ključne reči: Savetuje odbor i najviše rukovodstvo Dizajnira Pruža stručno vodstvo
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Izvor: (7), prevedeno i prilagođeno od strane autora. Korišćeno uz poštovanje autorskih prava, isključivo u obrazovne svrhe.

Praktična primena okvira oslanja se na detaljnu matricu koja povezuje sve četiri široke kategorije kompetencija sa nivoima stručnosti. Ova matrica, koja je sadržana u šablonu A1 koji prati okvir, predstavlja operacionalizaciju teoretskog okvira kroz konkretne karakteristike i primere za svaku kombinaciju kompetencije i nivoa stručnosti. Poređenje sa prethodnim pristupima pokazuje značajne inovacije u novom okviru. Dok su raniji pristupi IIA bili fragmentirani i nekonzistentni, novi okvir pruža sveobuhvatan i sistematičan pristup koji pokriva sve aspekte kompetencija potrebnih savremenim internim revizorima. Posebno je značajno uvođenje eksplicitnih kategorija za soft skills i tehnološke kompetencije, što direktno odgovara na potrebe identifikovane u akademskoj literaturi poslednje decenije.

Primeri očekivanih kompetencija

Radi boljeg razumevanja očekivanih kompetencija, za svaku pojedinačnu kompetenciju daje se konkretan primer. Tako, za užu kategoriju Znanja i veštine u primeni Međunarodnog okvira profesionalne prakse interne revizije (široka kategorija: Kompetencije interne revizije), kategorizuju na sledeći način:

Široka kategorija: Kompetencije interne revizije	
Kompetencija: Znanja i veštine u primeni Međunarodnog okvira profesionalne prakse interne revizije	
Obuhvat znanja i veština	<ul style="list-style-type: none"> • Globalni standardi interne revizije™ • Nezavisnost funkcije interne revizije • Usluge uveravanja i savetovanja • Aktuelni zahtevi • Globalne smernice
Nivo stručnosti	Primer za kategorizaciju
Osnovna	Objašnjava razliku između Globalnih standarda interne revizije i Tematskih zahteva, ali zahteva smernice za njihovu primenu na revizorske angažmane.
Srednji nivo	Razvija program rada angažmana koji uključuje odgovarajuće standarde, tematske zahteve i Globalne smernice, pokazujući dužnu profesionalnu pažnju.
Napredna	Rukovodi angažmanom osiguravajući da su planiranje, rad i izveštavanje usklađeni sa Globalnim standardima interne revizije, Tematskim zahtevima i Globalnim smernicama, prema potrebi.
Ekspertska	Dizajnira povelju i metodologije interne revizije koje su verifikovane u skladu sa obavezanim smernicama i vodećim praksama, podržavajući usklađenost sa organizacionim strategijama i očekivanim vrednostima od strane odbora i najvišeg rukovodstva.

Izvor: (7), prevedeno i prilagođeno od strane autora. Korišćeno uz poštovanje autorskih prava, isključivo u obrazovne svrhe.

Primer za užu oblast liderstvo (široka kategorija: Profesionalne kompetencije internih revizora) je:

Široka kategorija: Profesionalne kompetencije internih revizora	
Kompetencija: liderstvo	
Obuhvat znanja i veština	<ul style="list-style-type: none"> • Karakteristike dobrih lidera • Strateško razmišljanje, kritičko razmišljanje i rešavanje problema • Motivisanje i inspirisanje drugih • Usmeravanje i razvoj drugih • Izgradnja tima • Postavljanje i ostvarivanje timskih ciljeva • Merenje i nagrađivanje učinka • Efikasna saradnja i izgradnja odnosa
Nivo stručnosti	Primer za kategorizaciju
Osnovna	Pod nadzorom, pomaže u dokumentovanju opisa poslova, rasporeda rada, programa mentorstva i obrazaca za povratne informacije o učinku.
Srednji nivo	Rukovodi delovima revizorskog angažmana, olakšavajući diskusije sa rukovodstvom o naporima za ublažavanje rizika i izvodljivosti unapređenja procesa.
Napredna	Vodi složeni revizorski angažman, koordinirajući među funkcionalne timove i prezentujući ključne nalaze, preporuke i zaključke odboru i najvišem rukovodstvu.
Ekspertska	Sprovodi program razvoja liderstva interne revizije kako bi se poboljšala efektivnost i efikasnost funkcije interne revizije.

Izvor: (7), prevedeno i prilagođeno od strane autora. Korišćeno uz poštovanje autorskih prava, isključivo u obrazovne svrhe.

Primer za užu oblast Upravljanje organizacijom (široka kategorija: Kompetencije za upravljanje organizacijom i upravljanje rizicima) je:

Široka kategorija: Kompetencije za upravljanje organizacijom i upravljanje rizicima	
Kompetencija: Upravljanje organizacijom	
Obuhvat znanja i veština	<ul style="list-style-type: none"> • Organizacioni modeli, uključujući i u javnom sektoru • Principi upravljanja, model tri linije • Procesi upravljanja i odgovornost menadžmenta • Vrste i odgovornosti različitih odbora
Nivo stručnosti	Primer za kategorizaciju
Osnovna	Prikuplja politike, procedure i dokaze o implementaciji procesa za komisije odbora, ali zahteva smernice za prepoznavanje odstupanja.
Srednji nivo	Procenjuje procese upravljanja kako bi se proverilo da li su postignuti ciljevi u pogledu efektivnosti odbora, uključujući usklađenost sa vodećim praksama.
Napredna	Vodi revizorski angažman procenjujući zrelost upravljanja i preporučuje unapređenja radi usklađivanja sa vodećim praksama.
Ekspertska	Dizajnira metodologiju revizije procesa upravljanja organizacijom koja uključuje procenu nezavisnosti i efektivnosti odbora, etiku i nadzor nad upravljanjem rizicima, odgovornost rukovodstva i angažovanje zainteresovanih strana.

Izvor: (7), prevedeno i prilagođeno od strane autora. Korišćeno uz poštovanje autorskih prava, isključivo u obrazovne svrhe.

Primer za užu oblast Računovodstvo (široka kategorija: Kompetencije za oblasti poslovanja)

Široka kategorija: Kompetencije za oblasti poslovanja	
Kompetencija: Računovodstvo	
Obuhvat znanja i veština	<ul style="list-style-type: none"> • Eksterno finansijsko izveštavanje • Glavna knjiga • Osnovna sredstva • Obaveze prema dobavljačima • Potraživanja • Knjiženja • Računovodstvo prihoda • Računovodstvo zaliha • Upravljačko računovodstvo • Porezi • Obračun zarada • Merenje poštene/fer vrednosti • Računovodstveni informacijski sistemi
Nivo stručnosti	Primer za kategorizaciju
Osnovna	Prikuplja politike, procedure i dokaze o implementaciji kontrolnih procesa za knjiženja u dnevniku, ali zahteva smernice za prepoznavanje odstupanja.
Srednji nivo	Procenjuje efektivnost i efikasnost kontrola nad usaglašavanjem bilansa stanja i procese za rešavanje odstupanja.
Napredna	Rukovodi revizorskim angažmanom o izveštavanju i objavljivanju informacija o održivosti, procenjujući usklađenost sa regulatornim zahtevima, merodavnim okvirima i vodećim praksama.
Ekspertska	Dizajnira metodologiju revizije održivosti koja obuhvata procese upravljanja organizacijom, upravljanja rizicima i kontrole radi postizanja društvenih i ekoloških ciljeva.

Izvor: (7), prevedeno i prilagođeno od strane autora. Korišćeno uz poštovanje autorskih prava, isključivo u obrazovne svrhe.

Okvir kompetencija zasnovan je na razumevanju da pojedinci zauzimaju radne uloge koje nose određena očekivanja u pogledu veština i da se očekivanja i merodavne kompetencije razlikuju u zavisnosti od organizacije. Fleksibilnost okvira omogućava svakoj organizaciji da odrazi svoje prioritete kroz željenu kombinaciju kompetencija i nivoa stručnosti.

Postupak Procene Kompetencija

Procena individualnih kompetencija predstavlja sistematičan proces koji se temelji na objektivnom vrednovanju znanja i veština u odnosu na svaku od 28 podkategorija definisanih u okviru. Ovaj proces podrazumeva kategorizaciju stručnosti na četiri nivoa - osnovni, srednji, napredni i ekspertski - pri čemu svaki nivo ima jasno definisane karakteristike i očekivanja.

Ilustracija 2: Matrica znanja i veština sa rangovima kompetencija za ocenu individualnih kompetencija

Kategorija visokog nivoa	Podkategorija znanja i veština	Nivoi i karakteristike stručnosti			
		Osnovna	Srednji nivo	Napredno	Stručnjak
Kompetencije interne revizije	Međunarodni okvir profesionalne prakse	X			
	Etika i profesionalnost		X		
	Program obezbeđivanja i unapređenja kvaliteta	X			
	Metodologije revizije	X			
	Integrisano i koordinisano uveravanje	X			
	Izveštavanje o rezultatima	X			
	Međuzbir	5	1	0	0
Profesionalne kompetencije	Liderstvo	X			
	Profesionalna komunikacija		X		
	Pregovaranje i upravljanje konfliktima	X			
	Analiza podataka		X		
	Upravljanje projektima		X		
	Međuzbir	2	3	0	0
Kompetencije za upravljanje organizacijom i upravljanje rizicima	Upravljanje organizacijom	X			
	Strategija	X			
	Upravljanje rizicima preduzeća	X			
	Usklađenost sa propisima		X		
	Prevara		X		
	Otpornost organizacije	X			
	Održivost	X			
	Međuzbir	5	2	0	0
Kompetencije za oblasti poslovanja	Računovodstvo			X	
	Upravljanje odnosima s kupcima	X			
	Sajber bezbednost	X			
	Finansije		X		
	Ljudski resursi		X		
	Informacione tehnologije			X	
	Marketing	X			
	Prodaja		X		
	Upravljanje lancem snabdevanja	X			
	Ostali značajni sektori, funkcije ili procesi	X			
	Međuzbir	5	3	2	0

Izvor: (7), prevedeno i prilagođeno od strane autora. Korišćeno uz poštovanje autorskih prava, isključivo u obrazovne svrhe.

Dakle ako bismo interpretirali navedenu tabelu analiza prikazanih rezultata otkriva specifične karakteristike profila koji odgovara višem internom revizoru sa specijalističkim znanjima. Ovaj profil pokazuje da pojedinac poseduje solidnu osnovu u svim kategorijama kompetencija (ukupno 17 osnovnih kompetencija), srednji nivo u 9 oblast i napredne kompetencije u 2 specijalizovane oblasti. Ovakav profil ukazuje na osobu sa određenim profesionalnim iskustvom koja je razvila ekspertizu u specifičnim domenima, što je tipično za revizore koji dolaze iz drugih funkcija u organizaciji pre prelaska u internu reviziju.

Kompetencije se procenjuju u kontinuitetu vremena, tako što se porede stručnosti u prethodnom i tekućem periodu i definišu ciljne kompetencije za naredni period, zajedno sa planovima aktivnostima koje se preduzimaju da se željeni ciljevi ostvare. Ovaj longitudinalni pristup omogućava praćenje napretka i identifikovanje trendova u razvoju kompetencija, što je ključno za efikasno upravljanje karijeram i planiranje nasleđstva u funkciji interne revizije. Kolektivna procena kompetencija koristi se za sumiranje stručnosti svih internih revizora i omogućava izvršnom rukovodiocu revizije da proceni da li funkcija kao celina poseduje potrebne kompetencije za realizaciju strateškog plana interne revizije.

Rezultati procene individualnih kompetencija porede se sa profilom uloge koju dati pojedinac može da ima ili već ima. Profili uloga definisani su za jedanaest različitih uloga ili pozicija/funkcija (mi obično kažemo „radnih mesta“) koji pokrivaju celokupnu hijerarhiju i specijalizacije u internoj reviziji ili funkcijama povezanim sa internom revizijom. Ovi profili su razvijeni na osnovu analize tipičnih očekivanja i odgovornosti za svaku ulogu i predstavljaju benchmark za procenu adekvatnosti kompetencija. Prepoznate uloge i očekivani rangovi znanja i veština dati su na sledećoj tabeli:

Ilustracija 3: Prepoznate uloge i očekivano rangovi znanja i veština individualnih resursa interne revizije

		Osnovna	Srednji nivo	Napredna	Ekspertska
1	Interni revizor na početnom nivou	16	0	0	0
2	Interni revizor na nivou izvršioca	23	5	0	0
3	Viši interni revizor (opšti)	14	14	0	0
4	Viši interni revizor (specijalista)	17	9	2	0
5	Vodeći revizor (supervizor angažmana)	5	14	9	0
6	Vodeći revizor (tehnički)	6	13	9	0
7	Viši rukovodilac revizije (na primer Rukovodilac revizije korporativnih procesa, Rukovodilac revizije usluga, Rukovodilac revizije infrastrukture, mreže i sistema i sl)	0	8	20	0
8	Direktor interne revizije (ne izvršni rukovodilac revizije)	0	2	20	6
9	Izvršni rukovodilac revizije	0	1	14	13
10	Član Odbora (Komisije) za reviziju	0	3	13	12
11	Rukovodilac tima za procenu kvaliteta	0	6	18	4

Izvor: (7), prevedeno i prilagođeno od strane autora. Korišćeno uz poštovanje autorskih prava, isključivo u obrazovne svrhe.

Analiza profila uloga otkriva jasnu progresiju kompetencija kroz hijerarhijske nivoe. Na početnom nivou, revizori poseduju osnovne kompetencije u svim oblastima (ukupno 16), dok iskusniji praktičari pokazuju sve veći udeo naprednih i ekspertskih kompetencija. Posebno je zanimljiv profil člana odbora (komisije) za reviziju, koji iako nije deo funkcije interne revizije, mora posedovati značajan nivo ekspertskih kompetencija (ukupno 12) što naglašava važnost kvalifikovanih članova odbora za efikasan nadzor funkcije interne revizije.

Za svaki profil dat je odgovarajući opis profila. Na primer, za internog revizora početnog nivoa navedeno je da on obično ima vrlo veoma malo profesionalnog iskustva ili znanja u oblasti interne revizije. Očekuje se da ima izvesno znanje o internoj reviziji, kao i o profesionalnim kompetencijama i kompetencijama za upravljanje organizacijom i upravljanje rizicima, ali mu je potrebna značajna podrška i mentorstvo u praktičnoj primeni ovih znanja. Revizoru na početnom nivou bio bi potreban direktan nadzor za obavljanje većine zadataka. Na suprotnom kraju spektra, izvršni rukovodilac revizije poseduje ekspertsko znanje u svim oblastima interne revizije i skoro svim profesionalnim kompetencijama i obično ima napredno znanje u većini oblasti poslovanja što mu omogućava da funkcioniše kao strateški savetnik i da utiče na upravljanje rizicima na nivou cele organizacije.

ZAKLJUČAK

Globalni okvir kompetencija interne revizije predstavlja prekretnicu u evoluciji profesije, obezbeđujući sistematičan odgovor na kompleksne izazove savremenog poslovnog okruženja. Ovaj okvir ne samo da operacionalizuje obavezu kontinuiranog razvoja kompetencija koju propisuju Globalni standardi interne revizije, već je čini i praktično primenljivom kroz strukturiran metodološki pristup. Posebno Standardom 10.2 Upravljanje ljudskim resursima koji zahteva da funkcija interne revizije kolektivno poseduje kompetencije potrebne za realizaciju plana interne revizije.

Ključni doprinos novog okvira ogleda se u njegovom sveobuhvatnom pristupu koji pokriva sva četiri stuba savremene interne revizije: tehničke kompetencije specifične za profesiju, meke veštine kritične za komunikaciju i liderstvo, kompetencije za razumevanje šireg konteksta upravljanja organizacijom i rizicima, kao i specijalizovane kompetencije za različite oblasti poslovanja. Kroz 28 podkategorija kompetencija i četiri nivoa stručnosti, organizacije mogu sa neviđenom preciznošću da identifikuju oblasti individualnih i kolektivnih sposobnosti i jazove između trenutnih i potrebnih veština.

Jedanaest definisanih profila uloga, od internog revizora početnog nivoa do izvršnog rukovodioca revizije, predstavlja merilo, tj. standard koji omogućava objektivno pozicioniranje i planiranje karijere u profesiji. Longitudinalni pristup proceni, kroz kontinuirano poređenje stručnosti u prethodnom i tekućem periodu uz definisanje ciljanih kompetencija za naredni period, čini ovaj okvir dinamičkim instrumentom koji podržava ciklus kontinuiranog unapređenja.

Implementacija systemske procene kompetencija omogućava organizacijama da identifikuju jazove u kompetencijama i planiraju ciljane programe razvoja, pruža objektivnu osnovu

za kadrovski menadžment i pomaže u demonstriranju usklađenosti sa zahtevima Globalnih standarda interne revizije.

Fleksibilnost okvira omogućava organizacijama da odraze svoje prioritete kroz željenu kombinaciju kompetencija i nivoa stručnosti, dok standardizovana metodologija osigurava konzistentnost i objektivnost. Procena kompetencija predstavlja ciklus kontinuiranog unapređenja koji omogućava funkciji interne revizije da prati svoj napredak, prilagođava se menjajućim potrebama organizacije i osigurava da ostane relevantna u dinamičnom poslovnom okruženju. Novi Okvir kompetencija interne revizije tako predstavlja ne samo alat za pocenu trenutnog stanja, već i stratešku mapu za budućnost profesije koja je sposobna da stvori, zaštiti i održi vrednost organizacije u eri ubrzanih promena i rastuće složenosti poslovnog okruženja.

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Internal Audit Competency Framework™

Abstract: *This paper provides a comprehensive analysis of the new Global Practice Guide: Internal Audit Competency Framework, published by the Institute of Internal Auditors (IIA Global) in 2025 in response to the increasing demands of the contemporary business environment. The guide introduces the first systematic approach to defining and assessing the competencies required of today's internal auditors, structured by positions and roles within the profession. The paper examines how the new framework responds to key shortcomings identified in academic literature over the past decade, particularly in the areas of soft skills, technological literacy, and the evolving role of internal auditors as strategic advisors. Through an in-depth analysis of the framework's structure, the competency assessment process, and the eleven defined role profiles, the paper demonstrates how this tool enables organizations to systematically manage the human resources of the internal audit function. The framework's practical value lies in its ability to identify competency gaps, plan targeted development programs, and provide evidence of compliance with the Global Internal Audit Standards. The paper concludes that the new framework represents a significant advancement in the professionalization of internal auditing and its alignment with the challenges of digital transformation.*

Keywords: *knowledge and skills of internal auditors, assessment of individual and collective competencies, human resource planning, Global Internal Audit Standards*

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INTRODUCTION

According to the *Statement of Purpose of Internal Auditing*, “internal auditing enhances an organization’s ability to create, protect, and sustain value by providing the board and management with independent, objective, risk-based assurance, advice, insight, and foresight” (6).

Fulfilling this purpose requires internal audit to contribute meaningfully to the achievement of organizational objectives, the enhancement of governance, risk management, and control processes, as well as informed decision-making and effective oversight. Simultaneously, modern internal audit must respond to increasingly complex business challenges, including digital transformation, evolving regulatory landscapes, and growing demands for transparency and accountability. In particular, internal audit is expected to strengthen the organization’s reputation among stakeholders and reinforce its capacity to serve the public interest.

The central question, therefore, is how internal audit can effectively respond to these expanding expectations. To deliver assurance, advice, insight, and foresight at a high level, internal auditors must continuously develop their competencies—both individually and as a function. This imperative for ongoing professional development is not merely aspirational; it is embedded in professional standards.

An analysis of Standard 10.2 – *Human Resource Management* – reveals that the effective performance of internal audit depends on the adequacy of its human resources. This implies the presence of a well-balanced mix of knowledge, skills, and abilities necessary to execute the internal audit plan (6). Achieving this standard requires continuous evaluation of auditors’ capabilities and active support for their professional growth. Consequently, organizations face a tangible need for a structured approach to competency management.

Recognizing this need, the Institute of Internal Auditors (IIA) issued the *Global Practice Guide: Internal Audit Competency Framework*. This guide provides a systematic methodology for assessing current competencies, guiding development toward future needs, and aligning individual and collective capabilities with organizational priorities and external market drivers.

The practical implementation of the framework is grounded in a methodological approach that integrates theoretical principles with operational tools for competency assessment. It includes a structured set of requirements and criteria, operationalized through standardized templates and evaluation forms. This ensures consistency and objectivity in the assessment process—an essential element for maintaining the credibility of the internal audit profession. The systematization of these requirements is aligned with the *Global Internal Audit Standards*, which define the responsibilities of individual auditors, engagement supervisors, and chief audit executives.

Implementing the *Internal Audit Competency Framework* enables organizations to manage the human resources of the internal audit function with greater precision, ensuring that expectations are met in full compliance with the *Global Internal Audit Standards*.

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LITERATURE REVIEW

Building on the need for a systematic approach to auditor development, a review of relevant academic literature and professional publications reveals a clear consensus on the key competencies required of modern internal auditors. Studies conducted worldwide—from South Africa to Canada and Indonesia—consistently identify three pillars of professional development: soft skills and communication, technological and analytical competencies, and the transition toward the role of strategic advisor. This chapter provides an overview of these findings and analyzes how the new *Internal Audit Competency Framework* of the Institute of Internal Auditors (IIA) addresses the identified needs and deficiencies (7).

A major theme in the contemporary literature is the critical importance—but also the chronic lack—of well-developed soft skills among internal auditors. Multiple studies confirm that technical knowledge alone is no longer sufficient. From the very beginning of discussions on the modernization of the profession, one of the most dominant topics has been the decisive importance, yet persistent shortage, of soft skills. The *Common Body of Knowledge (CBOK)* report of 2015 already indicated that auditors felt most competent in the areas of professional ethics and communication (9, 2). However, numerous subsequent studies point to a significant gap between self-perception and actual market needs. Research conducted in South Africa highlights adaptability, communication, critical thinking, and teamwork as essential non-technical skills for new auditors (8). Similarly, Coetzee & du Plessis (4) identify as many as 21 specific “face-to-face” soft skills—such as empathy, active listening, and conflict resolution—concluding that previous IIA guidance in this area had been fragmented. The study by Steyn et al. (11) confirms this gap, noting that influence, negotiation, and persuasion are considered extremely important yet insufficiently developed among auditors. In the same vein, Antić and Bogetić (1) emphasize problem-solving competencies as critical, linking analytical and creative thinking to an organization’s ability to respond effectively to challenges and enhance user satisfaction.

The new IIA Competency Framework directly addresses these deficiencies. By introducing the category of *Professional Competencies*, which includes subcategories such as *Professional Communications*, *Leadership*, and *Negotiation and Conflict Management*, the IIA systematically responds to the demands of both the profession and the academic community for the explicit definition and development of these skills.

The second pillar of modern internal auditor competency is technological literacy. Alongside the demand for improved soft skills, a technological revolution has fundamentally transformed the business environment. The era of Industry 4.0, as emphasized

by Dašić and Anufriev (5), has automated routine tasks and created the need for a completely new set of knowledge in areas such as artificial intelligence, big data analytics, and blockchain technology. While smaller organizations may not yet fully recognize this shift, the technological wave is directly impacting the accounting and auditing profession, transforming traditional roles. The study by Setyaningrum et al. (10) in Asia reveals a significant gap in technological knowledge, emphasizing the need for auditors to master agile audit methodologies and data analytics. Similarly, the international study by Vitalis, Boritz, and Simeoni (12) concludes that future internal auditors will need a much broader spectrum of competencies beyond traditional accounting and finance, with particular emphasis on IT and data analytics. Their findings were so conclusive that they proposed a completely new, separate category for Information Technology within the Competency Framework—an idea later adopted by the IIA, as discussed further in this paper. Indeed, the 2025 IIA Competency Framework recognizes this paradigm shift. Within the category *Operational Area Competencies*, specific subcategories such as *Data Analysis*, *Cybersecurity*, and *Information Technology* have been introduced. This confirms that advanced analytics, ERP systems knowledge, and IT security have become fundamental, rather than optional, skills for internal auditors.

Finally, the synergy of soft skills and technological literacy enables the evolution of the internal auditor's role from that of a technical controller to a strategic partner of management. Interestingly, Rose's 2015 report (9) already showed that auditors felt least competent in technical areas such as knowledge of the IPPF, governance, risk, and control (GRC), and business acumen. This suggests that while technical foundations are important, the true challenge lies in their application within the organization's strategic context (3). Later, this finding was confirmed by Vitalis, Boritz, and Simeoni, who demonstrated that while technical skills are "assumed," employers increasingly seek "broader business acumen" and the ability to interact with business units to add value. Setyaningrum et al. (8) go further, noting that as data management systems mature, internal auditors are increasingly expected to assume leadership roles. All these trends have also been recognized by the global IIA and integrated into the new Framework. Through subcategories such as *Leadership*, *Strategy*, and *Business Acumen* (implicitly within other categories as well), the Framework formally acknowledges that the role of internal auditors is evolving into that of proactive advisors who must provide insight and foresight, thereby influencing strategic decision-making.

Thus, the new *Internal Audit Competency Framework* is not merely an internal professional document but a systematic and comprehensive response to the key challenges and deficiencies identified in academic and professional literature over the years. It provides a clear roadmap for transforming internal audit into a function capable of fulfilling its purpose—to create, protect, and sustain organizational value in the 21st century.

STRUCTURE OF THE COMPETENCY FRAMEWORK

The *Internal Audit Competency Framework*™ (2) represents a fundamental tool for the systematic structuring and assessment of competencies required in the internal audit profession. This framework is designed as a flexible instrument that organizes competencies into four broad categories of knowledge and skills, along with 28 subcategories of specific knowledge and skills that can be adapted to reflect the priorities and structure of the organization.

The Internal Audit Competency Framework consists of three interrelated segments that together form a comprehensive approach to competency management.

The first segment includes the competency-related requirements of the Global Standards, which apply both to individual internal auditors and to the internal audit function as a whole. This segment provides the normative foundation for the entire framework and defines the minimum requirements imposed by the profession on its practitioners. Internal auditors may serve in operational or supervisory roles. Chief Audit Executives are responsible for managing the internal audit function, while members of the audit committee are responsible for overseeing the function. The required competencies are defined within the following domains: Domain II *Ethics and Professionalism*, Domain III *Managing the Internal Audit Function*, Domain IV *Leading the Internal Audit Function*, and Domain V *Delivering Internal Audit Services*.

The second segment is the competency matrix. This segment identifies significant groups of knowledge and skill areas (broad categories and individual competencies), together with standardized expectations regarding levels of proficiency. This part represents the core of the framework, as it operationalizes the abstract requirements of the Standards into concrete, measurable competencies. The four broad categories of knowledge and skills are as follows:

I. Internal Audit Competencies.

This category encompasses the following knowledge and skills:

1. International Professional Practices Framework (IPPF)
2. Ethics and Professionalism
3. Quality Assurance and Improvement Program
4. Audit Methodologies
5. Integrated and Coordinated Assurance
6. Reporting of Results

All of these competencies represent the technical core of the profession and encompass the specialized knowledge that differentiates internal auditors from other professionals within the organization.

II. Professional Competencies of Internal Auditors

This category encompasses the following knowledge and skills:

1. Leadership
2. Professional Communication
3. Negotiation and Conflict Management
4. Data Analysis
5. Project Management

This second category includes what the literature often describes as “soft skills,” which have proven to be critical for the successful performance of audit functions in the contemporary business environment.

III. Competencies for Organizational Governance and Risk Management.

This category encompasses the following knowledge and skills:

1. Organizational Governance
2. Strategy
3. Enterprise Risk Management
4. Regulatory Compliance
5. Fraud
6. Organizational Resilience
7. Sustainability

This third group of competencies enables internal auditors to understand the broader business context and contribute to the strategic management of the organization.

IV Business Area Competencies.

Each broad competency category is divided into multiple subcategories of knowledge and skills. The business area category encompasses the following:

1. Accounting
2. Customer Relationship Management
3. Cybersecurity
4. Finance
5. Human Resources
6. Information Technology
7. Marketing
8. Sales
9. Supply Chain Management
10. Other significant sectors, functions, or processes

This category reflects the diversity of modern organizations and the need for internal auditors to understand the specificities of different business functions. This is particularly important in large audit functions, where specialized departments exist, and where, for example, one type of competency will be required of internal auditors in finance and accounting, another of auditors specializing in information systems, and yet another of auditors focusing on customer service.

The third segment, consisting of practical application and tools, explains how the Internal Audit Competency Framework is to be used. It provides a set of templates and forms, along with a detailed methodology for implementing the framework through concrete tools and processes used to identify and assess relevant competencies, guide ongoing professional development, and align with the requirements of the Global Standards. This segment makes the framework practically applicable and enables organizations to integrate it effectively into their human resource management practices.

Graduated Structure of Proficiency

The *Internal Audit Competency Framework*™ recognizes four proficiency levels for internal auditors: basic, intermediate, advanced, and expert, each aligned with the typical roles and responsibilities performed in internal audit work. This graduated structure enables objective measurement of progress and the identification of additional development needs, in line with the principles of continuous professional development required by the Global Internal Audit Standards. The relationship between categories of knowledge and skills and proficiency levels is illustrated by the following matrix:

Illustration 1: Competency Matrix of Knowledge, Skills, and Proficiency Levels

		Levels and Characteristics of Proficiency			
Broad Category	Subcategory of Knowledge and Skills	Basic	Intermediate	Advanced	Expert
Internal Audit Competencies	International Professional Practices Framework (IPPF), etc.	Keywords: Understands ... requires guidance and supervision	Keywords: Applies; assesses; evaluates	Keywords: Independently manages/ designs/ prepares	Keywords: Advises the board and senior management; designs; provides professional leadership
Professional Competencies of Internal Auditors	Leadership, etc.	Keywords: Understands ... requires guidance and supervision	Keywords: Applies; assesses; evaluates	Keywords: Independently manages/ designs/ prepares	Keywords: Advises the board and senior management; designs; provides professional leadership

Competencies for Governance and Risk Management	Organizational Governance, etc.	Keywords: Understands ... requires guidance and supervision	Keywords: Applies; assesses; evaluates	Keywords: Independently manages/ designs/ prepares	Keywords: Advises the board and senior management; designs; provides professional leadership
Business Area Competencies	Accounting, etc.	Keywords: Understands ... requires guidance and supervision	Keywords: Applies; assesses; evaluates	Keywords: Independently manages/ designs/ prepares	Keywords: Advises the board and senior management; designs; provides professional leadership

Source: (7), translated and adapted by the author. Used with permission for educational purposes.

The practical application of the framework is grounded in a detailed matrix that links all four broad categories of competencies with proficiency levels. This matrix, included in Template A1 accompanying the framework, represents the operationalization of the theoretical model through concrete characteristics and examples for each combination of competency and proficiency level. Comparison with previous approaches reveals significant innovations in the new framework. While earlier IIA approaches were fragmented and inconsistent, the new framework provides a comprehensive and systematic methodology that encompasses all aspects of competencies required of modern internal auditors. Particularly important is the introduction of explicit categories for soft skills and technological competencies, directly addressing the needs identified in the academic literature over the past decade.

Examples of Expected Competencies

To provide a clearer understanding of expected competencies, each individual competency is illustrated with a concrete example. Thus, for the subcategory *Knowledge and Skills in Applying the International Professional Practices Framework (IPPF)* (broad category: *Internal Audit Competencies*), the classification is as follows:

Broad Category: Internal Audit Competencies	
Competency: Knowledge and Skills in Applying the International Professional Practices Framework (IPPF)	
Scope of Knowledge and Skills	<ul style="list-style-type: none"> - Global Internal Audit Standards™ - Independence of the Internal Audit Function - Assurance and Advisory Services - Current Requirements - Global Guidance
Proficiency Level	Example of Categorization
Basic	Explains the difference between the Global Internal Audit Standards and the Topical Requirements but requires guidance in applying them to audit engagements.
Intermediate	Develops an engagement work program that incorporates relevant standards, topical requirements, and Global Guidance, demonstrating due professional care.
Advanced	Leads an engagement, ensuring that planning, execution, and reporting are consistent with the Global Internal Audit Standards, Topical Requirements, and Global Guidance, as applicable.

Expert	Designs the internal audit charter and methodologies validated against mandatory guidance and leading practices, supporting alignment with organizational strategies and the expectations of the board and senior management.
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Source: (7), translated and adapted by the author. Used with permission for educational purposes.

For the subcategory Leadership (broad category: Professional Competencies of Internal Auditors), the classification is:

Broad Category: Professional Competencies of Internal Auditors Competency: Leadership	
Scope of Knowledge and Skills	<ul style="list-style-type: none"> - Characteristics of effective leaders - Strategic thinking, critical thinking, and problem solving - Motivating and inspiring others - Coaching and developing others - Team building - Setting and achieving team objectives - Measuring and rewarding performance - Effective collaboration and relationship building
Proficiency Level	Example of Categorization
Basic	Under supervision, assists in documenting job descriptions, work schedules, mentoring programs, and performance feedback templates.
Intermediate	Leads parts of an audit engagement, facilitating discussions with management on risk mitigation efforts and feasibility of process improvements.
Advanced	Leads a complex audit engagement, coordinating cross-functional teams and presenting key findings, recommendations, and conclusions to the board and senior management.
Expert	Implements a leadership development program for internal audit to improve the effectiveness and efficiency of the internal audit function.

Source: (7), translated and adapted by the author. Used with permission for educational purposes.

For the subcategory Organizational Governance (broad category: Competencies for Governance and Risk Management), the classification is:

Broad Category: Competencies for Governance and Risk Management Competency: Organizational Governance	
Scope of Knowledge and Skills	<ul style="list-style-type: none"> - Governance models, including in the public sector - Principles of governance, Three Lines Model - Governance processes and management accountability - Types and responsibilities of various boards and committees
Proficiency Level	Example of Categorization
Basic	Collects policies, procedures, and evidence of implementation for board committee processes but requires guidance in identifying deviations.
Intermediate	Evaluates governance processes to verify whether objectives related to board effectiveness have been achieved, including compliance with leading practices.
Advanced	Leads an audit engagement assessing governance maturity and recommends improvements for alignment with leading practices.
Expert	Designs an audit methodology for organizational governance processes, including assessment of board independence and effectiveness, ethics, risk oversight, management accountability, and stakeholder engagement.

Source: (7), translated and adapted by the author. Used with permission for educational purposes.

For the subcategory Accounting (broad category: Business Area Competencies), the classification is:

Broad Category: Business Area Competencies	
Competency: Accounting	
Scope of Knowledge and Skills	<ul style="list-style-type: none"> - External financial reporting - General ledger - Fixed assets - Accounts payable - Accounts receivable - Journal entries - Revenue accounting - Inventory accounting - Managerial accounting - Taxation - Payroll - Fair value measurement - Accounting information systems
Proficiency Level	Example of Categorization
Basic	Collects policies, procedures, and evidence of implementation of controls over journal entries but requires guidance in identifying deviations.
Intermediate	Evaluates the effectiveness and efficiency of controls over balance sheet reconciliations and processes for resolving discrepancies.
Advanced	Leads an audit engagement on sustainability reporting and disclosure, assessing compliance with regulatory requirements, applicable frameworks, and leading practices.
Expert	Designs a sustainability audit methodology encompassing governance, risk management, and control processes to achieve social and environmental objectives.

Source: (7), translated and adapted by the author. Used with permission for educational purposes.

The competency framework is based on the understanding that individuals hold roles that carry certain skill expectations, and that expectations and relevant competencies differ depending on the organization. The flexibility of the framework allows each organization to reflect its own priorities through a desired combination of competencies and proficiency levels.

Competency Assessment Process

The assessment of individual competencies represents a systematic process based on the objective evaluation of knowledge and skills across each of the 28 subcategories defined in the framework. This process involves categorizing proficiency into four levels—basic, intermediate, advanced, and expert—with each level having clearly defined characteristics and expectations.

Illustration 2: Knowledge and Skills Matrix with Competency Ratings for Individual Assessment

High-Level Category	Subcategory of Knowledge and Skills	Levels and Characteristics of Proficiency			
		Basic	Intermediate	Advanced	Expert
Internal Audit Competencies	International Professional Practices Framework (IPPF)	X			
	Ethics and Professionalism		X		
	Quality Assurance and Improvement Program	X			
	Audit Methodologies	X			
	Integrated and Coordinated Assurance	X			
	Reporting of Results	X			
	Subtotal	5	1	0	0
Professional Competencies	Leadership	X			
	Professional Communication		X		
	Negotiation and Conflict Management	X			
	Data Analysis		X		
	Project Management		X		
Subtotal	2	3	0	0	
Competencies for Governance and Risk Management	Organizational Governance	X			
	Strategy	X			
	Enterprise Risk Management	X			
	Regulatory Compliance		X		
	Fraud		X		
	Organizational Resilience	X			
	Sustainability	X			
Subtotal	5	2	0	0	
Business Area Competencies	Accounting			X	
	Customer Relationship Management	X			
	Cybersecurity	X			
	Finance		X		
	Human Resources		X		
	Information Technology			X	
	Marketing	X			
	Sales		X		
	Supply Chain Management	X			
	Other Significant Sectors, Functions, or Processes	X			
Subtotal	5	3	2	0	

Source: (7), translated and adapted by the author. Used with permission for educational purposes.

Thus, if we interpret the presented table, the analysis of the results reveals the specific characteristics of a profile corresponding to a senior internal auditor with specialized knowledge. This profile indicates that the individual possesses a solid foundation across all competency categories (a total of 17 basic competencies), an intermediate level in 9 areas, and advanced competencies in 2 specialized areas. Such a profile points to a person with certain professional experience who has developed expertise in specific domains, which is typical for auditors who have transferred into internal audit from other organizational functions.

Competencies are assessed continuously over time, by comparing proficiency levels in previous and current periods and by defining targeted competencies for the next period, together with planned activities to achieve the desired objectives. This longitudinal approach makes it possible to monitor progress and identify trends in competency development, which is essential for effective career management and succession planning within the internal audit function. The collective assessment of competencies is used to summarize the proficiency levels of all internal auditors and allows the Chief Audit Executive to determine whether the function as a whole possesses the necessary competencies to implement the strategic internal audit plan.

The results of the individual competency assessment are compared against the role profile that a given individual may assume or already holds. Role profiles are defined for eleven distinct roles or positions/functions (commonly referred to as “job positions”) that cover the entire hierarchy and specializations within internal audit or audit-related functions. These profiles were developed based on an analysis of typical expectations and responsibilities for each role and serve as a benchmark for assessing competency adequacy. The identified roles and the expected ranges of knowledge and skills are presented in the following table:

Illustration 3: Recognized Roles and Expected Ranges of Knowledge and Skills of Internal Audit Human Resources

		Basic	Intermediate	Advanced	Expert
1	Entry-Level Internal Auditor	16	0	0	0
2	Staff Internal Auditor	23	5	0	0
3	Senior Internal Auditor (Generalist)	14	14	0	0
4	Senior Internal Auditor (Specialist)	17	9	2	0
5	Lead Auditor (Engagement Supervisor)	5	14	9	0
6	Lead Auditor (Technical)	6	13	9	0
7	Senior Audit Manager (e.g., Manager of Corporate Process Audit, Manager of Service Audit, Manager of Infrastructure/Network/Systems Audit, etc.)	0	8	20	0
8	Director of Internal Audit (non-Chief Audit Executive)	0	2	20	6
9	Chief Audit Executive (CAE)	0	1	14	13
10	Audit Committee Member	0	3	13	12
11	Quality Assessment Team Leader	0	6	18	4

Source: (7), translated and adapted by the author. Used with permission for educational purposes.

The analysis of role profiles reveals a clear progression of competencies across hierarchical levels. At the entry level, auditors possess only basic competencies across all areas (16 in total), while more experienced practitioners demonstrate a higher share of advanced and expert competencies. A particularly interesting case is the profile of the Audit Committee Member, who—although not formally part of the internal audit function—must still possess a significant number of expert-level competencies (12 in total). This highlights the importance of having qualified board members for the effective oversight of the internal audit function.

Each role profile is accompanied by a description. For instance, the Entry-Level Internal Auditor typically has very little professional experience or knowledge in the field of internal audit. Such an individual is expected to have some knowledge of internal audit, as well as professional competencies and competencies for governance and risk management, but requires significant support and mentoring in applying this knowledge in practice. An entry-level auditor would need direct supervision for most tasks. At the other end of the spectrum, the Chief Audit Executive (CAE) possesses expert-level knowledge across all areas of internal audit and nearly all professional competencies, and typically holds advanced knowledge in most business areas. This enables the CAE to function as a strategic advisor and to influence risk management at the organizational level.

CONCLUSION

The Global Internal Audit Competency Framework represents a milestone in the evolution of the profession, providing a systematic response to the complex challenges of the modern business environment. This framework not only operationalizes the obligation of continuous competency development prescribed by the Global Internal Audit Standards but also makes it practically applicable through a structured methodological approach—particularly through Standard 10.2 Human Resource Management, which requires that the internal audit function collectively possesses the competencies necessary to implement the internal audit plan.

The key contribution of the new framework lies in its comprehensive approach that covers all four pillars of modern internal auditing: technical competencies specific to the profession, soft skills critical for communication and leadership, competencies for understanding the broader context of governance and risk management, and specialized competencies for different areas of business. Through 28 subcategories of competencies and four proficiency levels, organizations can identify, with unprecedented precision, the areas of individual and collective capabilities as well as the gaps between current and required skills.

The eleven defined role profiles—from entry-level internal auditor to Chief Audit Executive—serve as a benchmark, i.e., a standard that enables objective career positioning and planning within the profession. The longitudinal approach to assessment, through continuous comparison of proficiency levels in previous and current periods while defining targeted competencies for the upcoming period, makes this framework a dynamic instrument that supports the cycle of continuous improvement.

The implementation of systematic competency assessment enables organizations to identify competency gaps and plan targeted development programs, provides an objective foundation for human resource management, and helps demonstrate compliance with the requirements of the Global Internal Audit Standards.

The framework's flexibility allows organizations to reflect their priorities through a desired combination of competencies and proficiency levels, while the standardized methodology ensures consistency and objectivity. Competency assessment thus represents a cycle of continuous improvement that enables the internal audit function to monitor its progress, adapt to the changing needs of the organization, and ensure it remains relevant in a dynamic business environment. The new Internal Audit Competency Framework therefore serves not only as a tool for assessing the current state but also as a strategic roadmap for the future of the profession—one capable of creating, protecting, and sustaining organizational value in an era of accelerated change and increasing business complexity.

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