Capability Level 1 - Initial

- Ad hoc or unstructured.
- Isolated single audits or reviews of documents and transactions for accuracy and compliance.
- Outputs dependent upon the skills of the specific person holding the position.
- No professional practices established other than those provided by professional associations.
- Funding approval by management, as needed.
- Absence of infrastructure.
- Internal auditors likely part of a larger organizational unit.
- Institutional capability is not developed.