People Management
Level 2 – Infrastructure
Skilled People Identified and Recruited

Purpose — To identify and attract people with the necessary competencies and relevant skills to carry out the work of the IA activity. Appropriately qualified and recruited internal auditors are more likely to provide credibility to the internal audit results.

Essential Activities
- Identify and define the specific audit tasks to be conducted.
- Identify the knowledge, skills (technical and behavioral), and other competencies required to conduct audit tasks.
- Develop job descriptions for positions.
- Determine proper pay classification for positions.
- Conduct valid, credible\(^1\) recruitment process to select appropriate candidates.

Outputs
- Internal audit positions are filled with appropriately qualified persons.

Outcomes
- Audit work is conducted with due professional care.
- There are credible audit observations, conclusions, and recommendations.

Institutionalizing Practice Examples
- Visible commitment and support through senior management action to ensure that a competent and qualified CAE is in place and the necessary resources are provided to appropriately staff the IA activity.
- Staffing and recruitment policy.
- Job descriptions.
- Classification system, including levels specific to internal auditing.

\(^1\)In this context, “valid, credible” means fair and open, and under the control of the CAE. The recruitment process used by the IA activity relates specifically to its level of independence because a fundamental element of the independence of the IA activity relies on the individual auditor’s impartial, unbiased attitude and lack of personal impairments to objectivity. Accordingly, the CAE must be free to recruit and place internal auditors based on their qualifications. If the organization’s management or elected officials assign persons to an IA activity, these actions can impair both the independence and the credibility of the IA activity.