People Management  
Level 3 – Integrated
Professionally Qualified Staff

**Purpose** — To staff the IA activity with professionally qualified staff and retain the individuals who have demonstrated a minimum level of competence.

**Essential Activities**

- Create a competency framework (career progression of positions and responsibilities from entry level to manager) to support professional growth and development, taking into consideration the organization’s environment and specific knowledge and skills (technical and behavioral) required.
- Establish explicit, objective criteria (expectations) for evaluating performance of staff at each level of the competency framework.
- Routinely/periodically compare each staff member’s performance against the expectations for their present position.
- Create a “training and development plan” for each individual to guide improvement and progress through the competency framework.
- Establish programs to ensure that auditors obtain their CIA and other appropriate professional designations (including CGAP, CFE, CISA, etc.).
- Fund incentives (or salary increments) for satisfactory and/or excellent performance within each level.
- Encourage involvement in relevant professional associations.
- Determine the mix of skills and levels of staff needed and assess whether they can be developed internally or must be obtained through co-sourcing or outsourcing.

**Outputs**

- Qualified experienced people in all positions, whether internal, co-sourced, or outsourced.
- Systematic performance appraisal process resulting in periodic appraisals is applied equitably and fairly to each staff member.
- Career movement for staff who demonstrably exhibit desired professional development.

**Outcomes**

- Fair and transparent means for progressing from entry level to managerial levels within the IA activity.
- Opportunities for staff to match their personal goals with the professional qualifications needed by the IA activity and the organization.
- The IA activity demonstrates its commitment to growth, development, and improvement through systematic and ongoing mentoring, training, and education for all staff members.
- Internal auditing is considered a career.

**Institutionalizing Practice Examples**

- Senior management support for the resources and action necessary to recruit and retain professionally qualified staff.
- Human resource strategies and policies (e.g., staff retention strategy and policy, training and professional development strategy and policy).
- Internal audit competency framework.
- Master training and development plan and individual training and professional development plans (based on personal and project needs).
- Professional certifications and/or training days required by legislation.
- Annual and audit engagement performance appraisal systems.
- Formal incentive and recognition program.
- Rotational/internship programs.