

# **The Excellent Internal Auditor: A Good Practice Guide to Skills and Competencies**

## **FOREWORD**

The CIPFA publication Audit Training and Planning Guide was produced in March 1994. It has stood the test of time in assisting internal audit units to determine their auditors' short-term training and longer-term development needs.

However, there have been significant changes in the role of internal audit during recent years and so the opportunity has been taken to update the content and format of the guide. Internal auditors need to have planned training and development more than ever to maintain essential skills levels and deliver a first-class service to their organisations.

In 2005, Leeds City Council's entry for the CIPFA Cliff Nicholson Award for Innovation and Excellence in the field of audit – a Competency and Skills Matrix – was commended, and much of this material has been reproduced and expanded in this revised guide to good practice in this crucial area.

CIPFA is also grateful to HM Treasury and the Institute of Internal Auditors for permission to use material from their respective publications Competency Framework for Internal Audit Staff in Central Government Organisations and Professional Issues Bulletin No 3: Competencies for Internal Auditors – Achieving Results.

Richard King  
**Chair, CIPFA Audit Panel**