

The Top 7 Skills CAEs Want

Building the Right Mix of Talent for Your Organization



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Executive Summary

The evolution of the internal audit profession toward a more value-added risk assurance function continues to move forward. While technical skills are needed for day-to-day work, analytical/critical thinking and communication are personal skills that continue to be at the top of any chief audit executive's (CAE's) wish list. Practitioners with these skills have a higher probability of overcoming any technical deficiencies and stepping up to meet stakeholders' value-added expectations. To find practitioners with these skills, CAEs need to have a deliberate talent management plan. They should prioritize identifying those candidates with key personal skills through behavioral assessments, looking at diverse academic backgrounds. When it is not feasible to hire staff for particular skills or needs, they can consider using resources

in other areas of the organization (co-sourcing) or obtaining support from outside the organization (outsourcing). Finally, CAEs should establish development programs that further improve on personal skills while augmenting industry-specific knowledge and other technical skills.

This report supports its conclusions with results from the CBOK 2015 Global Practitioner Survey, the largest ongoing study of internal auditors in the world.

Section 1: Personal Skills—High in Demand

Analytical/critical thinking and communication top the list of skills most sought after when CAEs were asked to pick the top five skills they are recruiting or building into their internal audit departments (see **exhibit 1**). In fact, they have consistently chosen analytical/critical thinking



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and communication as the top skills they are looking for in several recent IIA surveys.¹

Analytical/critical thinking and communication are personal skills that bring together all the other components of an audit practitioner’s competency set.² They give the internal auditor the ability to *apply* technical knowledge and then *communicate* what has been applied to stakeholders.

Exhibit 1 The 7 Skills CAEs Want

Personal Skills	
1.	Analytical/critical thinking
2.	Communication
Technical Skills	
3.	Accounting
4.	Risk management assurance
5.	Information technology (general)
6.	Industry-specific knowledge
7.	Data mining and analytics

Note: Q30: What skills are you recruiting or building the most in your internal audit department? (Choose up to five.) CAEs only. Ranked according to the percentage who chose each option. n = 3,304.

Riadh Hajjej, CAE at Arab Tunisian Bank, says critical thinking is the most important skill his bank is looking for. It is important to know how to think and analyze, he notes. “Analytics and critical thinking are harder behavioral skills to learn.” Given that, he believes CAEs should consider screening for these personal skills when evaluating candidates at all staff levels—junior to the most senior—in part because today’s junior staff will become tomorrow’s senior leaders in the internal audit function or the organization.

¹ The IIA’s 2013 Global Pulse of Internal Audit survey (n = 1,907). The IIA’s 2016 North America Pulse of Internal Audit survey (Q27).

² For an overview of The IIA Global Internal Audit Competency Framework, please see **appendix A**.

Written communication is especially important, says Tomáš Pivoňka, CAE at CEZ, a large electricity company in the Czech Republic. “Audit summary is an art,” he explained. If staff have weak writing skills, CAEs spend a great deal of time with draft reports that need additional rewrites and changes before they are presented to the client. Writing skills can be harder to assess and develop than technical skills. They require a different mix of classroom teaching, on-the-job experience, and coaching to improve.

On a broader level, as the profession moves toward an increasingly higher proportion of risk-based auditing and more advisory or consultative work geared toward being a trusted advisor to management, CAEs will need practitioners with greater critical thinking and communications skills. “The need for a ‘general’ auditor who is just checking for regulatory compliance or working off a checklist will decrease,” suggests Tania Stegemann, executive audit manager at CIMIC Group Limited, an international contracting company located in Melbourne, Australia.

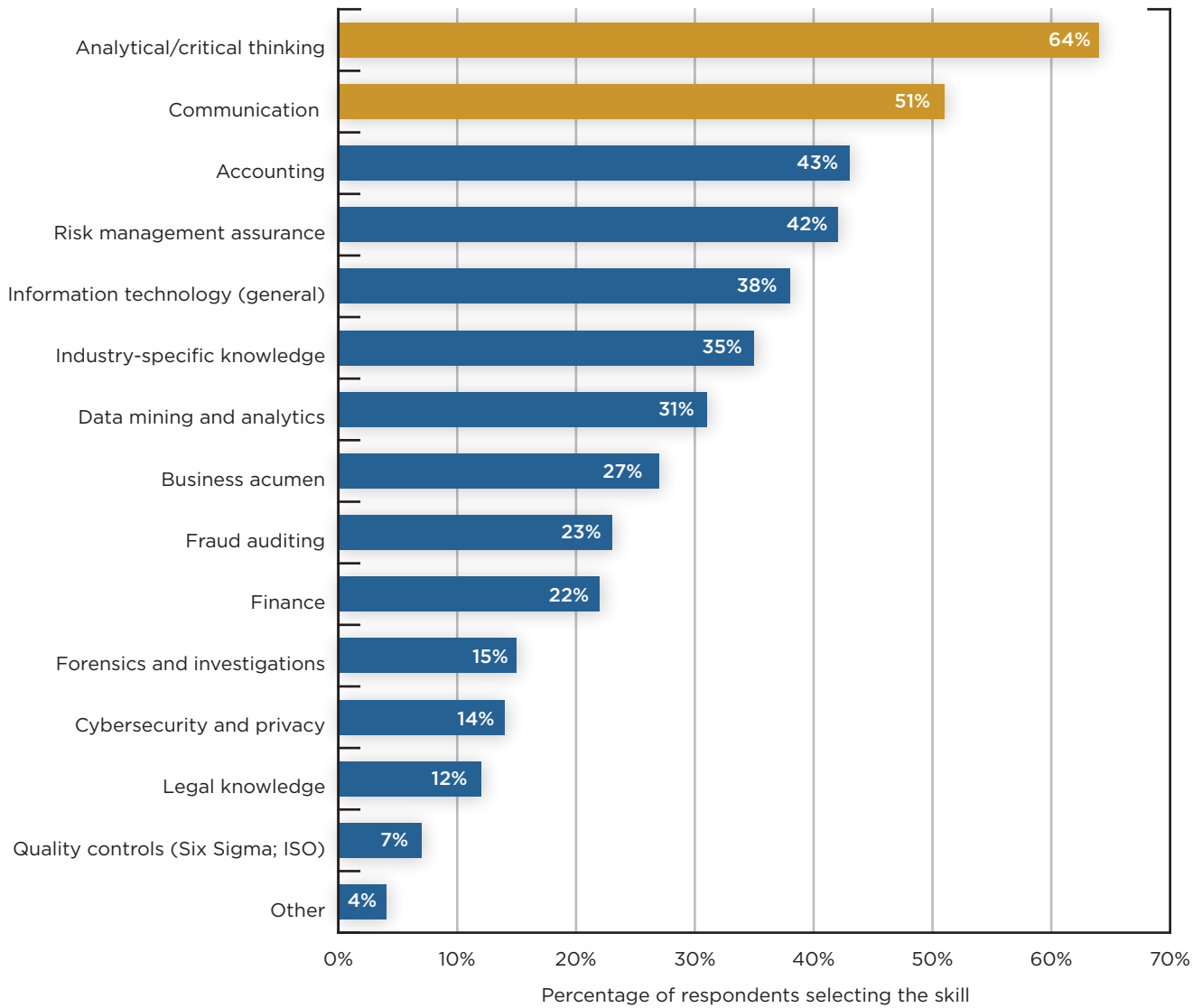
Section 2: Technical Skills—Changing Priorities

The next five skills that CAEs rank the highest are technical skills that are broadly needed for internal audit activities:

- **Accounting**—used to assess financial reporting controls
- **Risk management assurance**—used for risk-based auditing and to improve risk management processes
- **Information technology (IT) (general)**—needed to assess business and IT processes and perform auditing tasks
- **Industry-specific knowledge**—used for assurance, consulting, and strategic reviews
- **Data mining and analytics**—used to improve efficiency and effectiveness of audit procedures

Exhibit 2 shows the percentage of CAEs who selected each skill as one of the top five they are recruiting or building into their departments. This exhibit gives the global average.

Exhibit 2 The Skills CAEs Want, Ranked by Popularity (Respondents Chose Their Top Five Priorities)



Note: Q30: What skills are you recruiting or building the most in your internal audit department? (Choose up to five.) CAEs only. n = 3,304.

Accounting and Risk Management Assurance

Accounting and risk management assurance are third and fourth on the list of skills CAEs want the most, chosen by about 4 out of 10 survey respondents. Accounting is often a prerequisite skill because internal audit supports the financial reporting controls in most organizations. Risk management assurance—the next most desired skill—is designed to assess an organization’s overall risk management process across various strategic, financial, operational, and compliance objectives.

The emphasis on these two skills appears to shift in importance to CAEs based on the organization’s level of risk management maturity and sophistication. As risk sophistication increases, the relative emphasis on finding and developing accounting skills decreases. Given the evolving shift of internal audit to more value-added support of management, this continuing move toward risk management assurance would be expected by strategically minded CAEs.

Globally for all CAEs who responded to the survey, the relative need for accounting skills diminished compared to other technical skills as the maturity of the risk management process increased. The trend away from accounting and toward risk management assurance is shown in **exhibit 3**.

IT and Data Analytics

The need for cybersecurity and data mining will likely increase and be “driven by the maturity of the audit shop,” with higher maturity organizations focusing on these value-added areas, says Mike White, CAE at Standard Bank Group in South Africa. Skills to conduct data analytics, including the analysis of data integrity within big data infrastructures and the analytical analysis to answer complex data-driven questions, will continue to increase and drive larger proportions of internal audit plans. Given the complexity of IT and data analytics skills (and the difficulty in recruiting for them), internal audit functions at smaller organizations often need to outsource these skills. As noted in **exhibit 4**, larger internal audit functions are actively recruiting and developing IT and data analytics skills.

Industry Knowledge

Industry-specific knowledge, which ranks sixth on the list of priority skills, is consistently in need regardless of the size of the internal audit function. This is shown in **exhibit 5**, where the priority for industry knowledge varies little in relation to the size of the internal audit function.

Other findings from the survey also support the overall importance of industry knowledge. For example, CAEs indicate the risk areas that executive management focus most on are:

- Operational risks
- Strategic business risks
- Compliance/regulatory risks

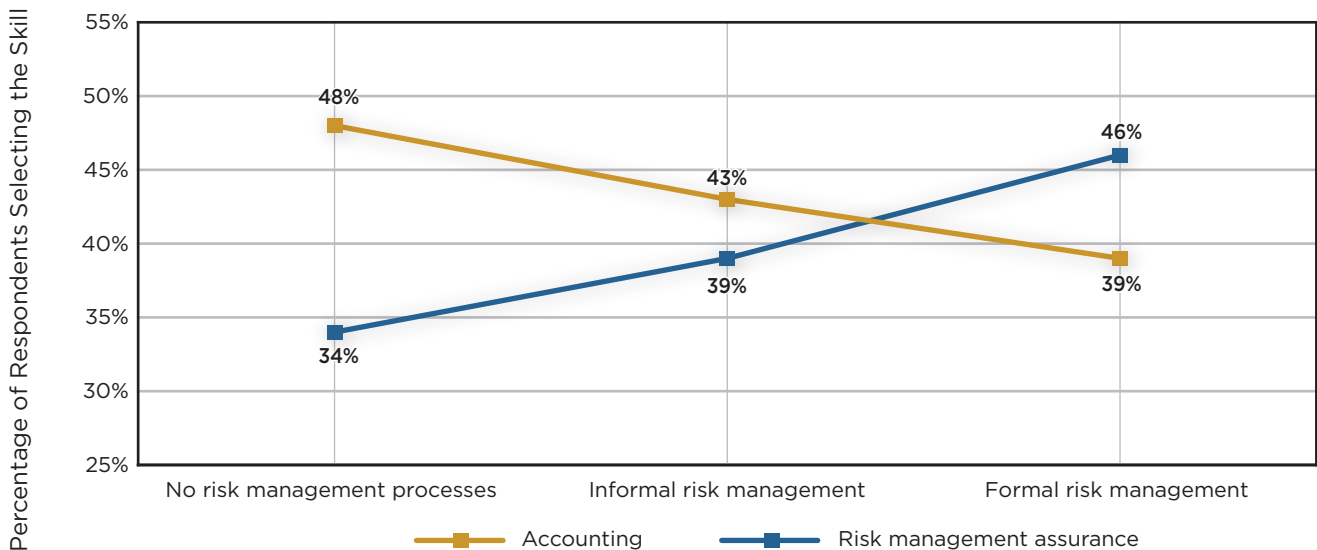
(Source: Q65, n = 2,753)

In response to these priorities from management, CAEs focus a combined total of 51% of their audit plans on these three areas:

- Operational risks (25%)
- Strategic business risks (11%)
- Compliance/regulatory risks (15%)

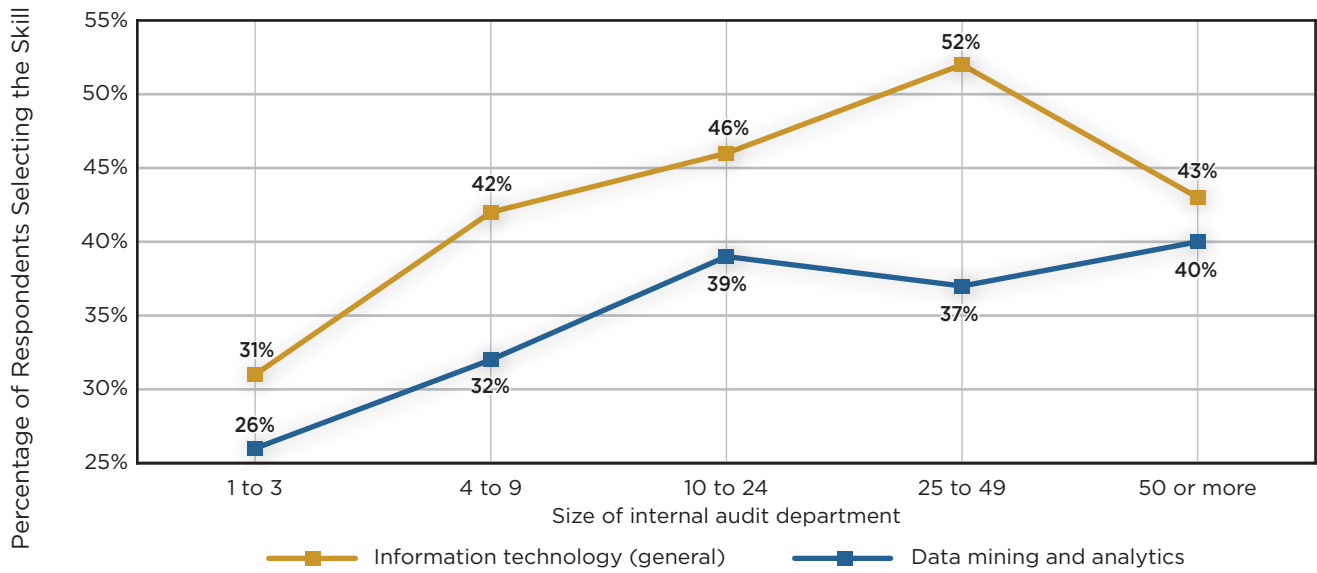
(Source: Q49, n = 2,712)

Exhibit 3 Recruiting for Risk Management and Accounting Skills Compared to Organizational Risk Maturity



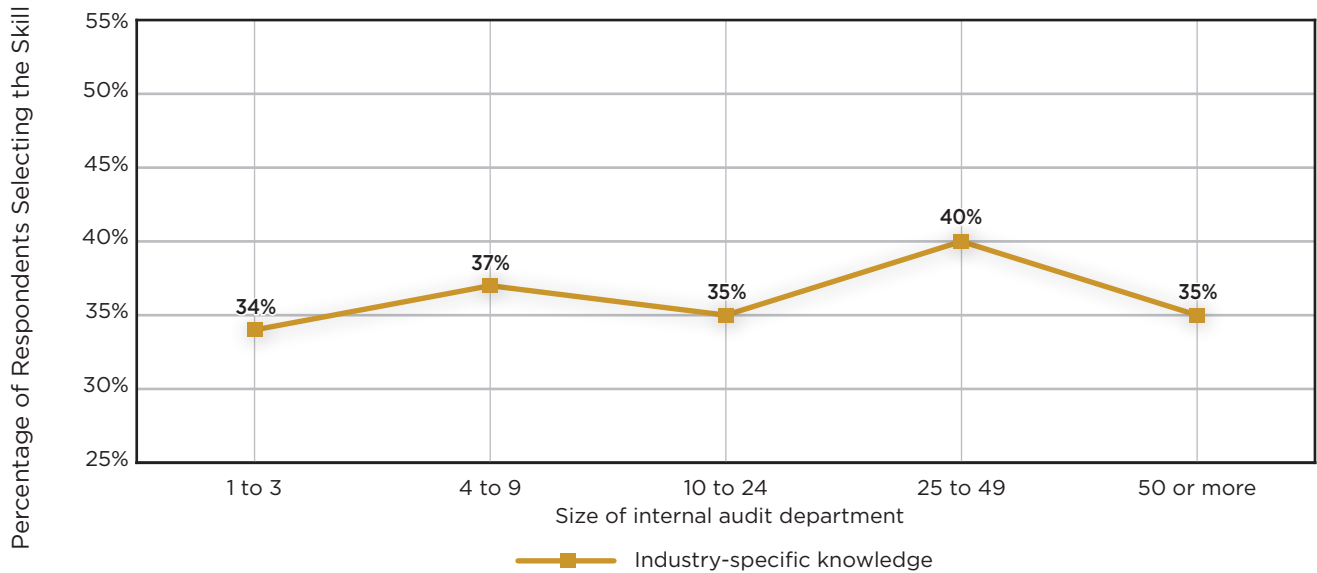
Note: Q30: What skills are you recruiting or building the most in your internal audit department? (Choose up to five.) CAEs only. Compared to Q58: What is your organization’s level of development for its risk management processes? CAEs only. n = 2,709.

Exhibit 4 Recruiting for IT Skills Compared to Internal Audit Department Size



Note: Q30: What skills are you recruiting or building the most in your internal audit department? (Choose up to five.) CAEs only. n = 3,184.

Exhibit 5 Recruiting for Industry Knowledge Compared to Internal Audit Department Size



Note: Q30: What skills are you recruiting or building the most in your internal audit department? (Choose up to five.) CAEs only. n = 3,184.

Industry knowledge is essential to properly address these risk areas. These areas require not only specific technical skills but also the communication skills needed to engage and facilitate industry-specific discussions with management. Critical thinking skills are also needed to connect the dots across an organization's unique processes to solve governance, risk, and control issues that could prevent the organization from achieving its objectives.

Section 3: Regional Insights—Recognizing Differences

Each region of the world has unique and interesting differences in the skills CAEs say they are recruiting for or building into their internal audit departments. **Exhibit 6** shows how CAEs in each region prioritize the skills. This view is also helpful if an organization works across regions. Some of the interesting differences are:

1. Analytical/critical thinking

This skill is in high demand in all areas of the world.

2. Communication

This skill ranks particularly high in China, Taiwan, & Hong Kong (66%), making it and East Asia the only regions where communication ranks higher than analytical/critical thinking.

3. Accounting

The responses range broadly with highs above 60% (Southeast Asia and China, Taiwan, & Hong Kong) and lows approaching 30% (North America, Europe, and Pacific).

4. Risk management assurance

The highest priority is in Pacific (61%) and Sub-Saharan Africa (57%) and the lowest is North America (28%).

5. Information technology (General)

Rankings for IT skills are fairly similar across regions (36% to 47%), with the exception of a particularly low percentage (21%) in China, Taiwan, & Hong Kong.

6. Industry-specific knowledge

Industry-specific knowledge is sought out the most in North America (43%) and Middle East & North Africa (41%) and the least in Sub-Saharan Africa (20%).

7. Data mining and analytics

North America puts a substantially higher priority on data mining and analytics than other regions (48% in North America compared to most regions at around 30%).

Note: **Exhibit 6** shows subregions for Asia & Pacific rather than the region average due to large variances in the subregions.

Section 4: Personal Perspective from a CAE in the Banking Industry

Restiana Linggadjaya, CIA, CRMA, is the CAE of Bank CIMB Niaga, one of the largest banks in Indonesia. Similar to others in her region, she places a high priority on risk management assurance skills. In addition, she says business acumen is also a technical skill that is in greater demand than accounting, given the need to understand the business and look at the impact of the global economy on the bank and its clients.

IT skills and business understanding must work together, she notes. Data mining, analytics, and other technical skills are very important, but the staff must understand business and its processes to make the best use of data mining and analytics.

IT is another important technical skill for her industry, given the bank's overwhelming reliance on IT systems. Her audit plan devotes 16% of the time to IT audits, which is double the global average of 8% reported in the CBOOK 2015 practitioner survey (Q49, $n = 2,712$).

Training Current Staff

Good auditors are very difficult to find, says Linggadjaya, so most CAEs need to groom staff through management training and exposure to key business managers. She has a practice of asking business managers to tell audit staff about their expectations for value-added audit services from internal audit.

Exhibit 6 Skills CAEs Want (Respondents Chose Their Top Five Priorities) (Regional Responses)

Rank	Skills	North America	South Asia	Europe	Pacific (Australia, New Zealand, & Pacific Islands)	Southeast Asia	Latin America & Caribbean	Sub-Saharan Africa	China, Taiwan, Hong Kong	Middle East & North Africa	East Asia (Japan & Korea)
1	Analytical/critical thinking	74%	74%	69%	66%	64%	60%	58%	58%	52%	45%
2	Communication	56%	49%	53%	48%	53%	42%	43%	66%	44%	53%
3	Accounting	32%	52%	35%	35%	62%	43%	49%	65%	58%	45%
4	Risk management assurance	28%	44%	43%	61%	50%	52%	57%	37%	33%	49%
5	Information technology (general)	43%	41%	36%	34%	40%	46%	47%	21%	36%	29%
6	Industry-specific knowledge	43%	35%	37%	35%	32%	27%	20%	31%	41%	39%
7	Data mining and analytics	48%	38%	30%	35%	29%	20%	26%	27%	34%	11%
8	Business acumen	39%	26%	20%	48%	31%	28%	22%	12%	28%	36%
9	Fraud auditing	13%	22%	22%	10%	24%	31%	28%	22%	25%	36%
10	Finance	7%	23%	32%	13%	21%	24%	24%	25%	30%	6%
11	Forensics and investigations	10%	26%	9%	11%	14%	23%	29%	29%	7%	3%
12	Cybersecurity and privacy	25%	16%	11%	10%	5%	14%	10%	12%	10%	7%
13	Legal knowledge	2%	5%	15%	5%	6%	13%	4%	24%	10%	31%
14	Quality controls (Six Sigma; ISO)	3%	5%	6%	10%	8%	11%	9%	9%	6%	10%
15	Other	4%	2%	4%	3%	4%	4%	2%	3%	6%	4%

Note: Q30: What skills are you recruiting or building the most in your internal audit department? (Choose up to five.) CAEs only. The exhibit shows the percentage of respondents selecting each skill. The exhibit shows the subregions for Asia & Pacific rather than the Asia & Pacific average due to large variances in the subregions. $n = 3,239$.

Screening New Hires

For recruiting, her human resources (HR) department uses assessment tools to measure analytical skills and then looks closely at the results. The audit function interviews potential hires with a panel of three to provide a balanced review of the interviewee's responses. There is a 10% passing rate from candidate application to hiring offer.

When choosing her direct reports, Linggadjaya is generally looking for leadership and management skills. For new staff, their "learning ability" is important. Interviews are used to see whether candidates are open-minded and willing to learn as demonstrated by their spare-time activities.

Service Philosophy

Successful auditors wear two hats—one as an internal auditor and the other as a partner for the business, looking at the business and its processes, says Linggadjaya. When it comes to delivering on the internal audit function's mandate, she says staff need to challenge the bank's policies using their critical thinking skills, not just checking off compliance with policies.

Internal auditors need to address problems and find solutions. For IT, they need to be involved early with new projects to add value before systems are built and rolled out. By being a business partner and not the audit police, audit staff are able to elicit insights and concerns from the business.

Internal auditors need to review whether the internal control processes are adequate and operating effectively to mitigate the risks derived in the key processes of the business. Linggadjaya says her organization has a great audit committee chair that drives the expectations for a highly consultative internal audit function. By developing skills on staff and focusing on service to management and the board, internal audit at Bank CIMB Niaga is constantly improving services to its organization.

Section 5: Talent Management Strategies

The best way to recruit and build the skills needed on staff is to have a well-planned talent management strategy. It should include the following elements:

- Assessment of needs
- Recruiting plan
- Training and development program
- Co-sourcing and outsourcing (as appropriate)

Assessment of Needs

The assessment of needs should look at skills compared to the organization's current or future strategies and risks, not just compared to the existing audit plan. Too often auditors assess skills against their existing audit plan and not against the key risks of the organization. In theory the audit plan reflects those risks, but many internal audit groups do not cover strategic risks. In fact, 50% of survey respondents describe their level of activity for strategy reviews as "minimal" or "none" (Q72, $n = 2,554$). A consideration of organizational strategy and risks needs to be at the center of all internal audit processes, including the talent management strategy.

An excellent resource for talent management is The IIA's new Practice Guide, *Talent Management: Recruiting, Developing, Motivating, and Retaining Great Team Members* (released December 2015).

Remember that generational differences should be taken into consideration for your talent management strategies. A good resource for understanding this from the internal audit point of view is the CBOK report titled *GREAT Ways to Motivate Your Staff* by Bruce Turner of Australia (available for download at www.theiia.org/goto/CBOK).

Recruiting Plan—Diverse Backgrounds

The relatively narrow recruiting of accounting, auditing, and finance majors can handicap an organization's ability to bring in candidates with the top skills CAEs need. The CBOK report *Mapping Your Career* explores differences between respondents with different educational backgrounds. (CBOK reports are available for download at www.theiia.org/goto/CBOK.) The analysis shows that respondents with majors other than accounting, internal auditing, and finance tend to have higher self-assessments for critical thinking and communication than those with other majors. The respondents with the highest average self-assessment scores majored in business, external auditing, and economics (see **exhibit 7**).

Exhibit 7 Academic Majors Compared to Competency Self-Assessments

Academic Majors or Fields of Study	Average Rating	Critical Thinking Rating	Communication Rating
Business	3.82	3.79	4.04
Auditing - external	3.81	3.79	4.01
Economics	3.79	3.77	4.00
Law	3.78	3.76	4.02
Finance	3.78	3.77	3.99
Mathematics/statistics	3.77	3.80	4.00
Computer science	3.74	3.80	3.95
Other science field	3.70	3.70	3.91
Other	3.69	3.69	3.93
Accounting	3.67	3.65	3.88
Arts or humanities	3.67	3.68	4.05
Auditing - internal	3.64	3.65	3.84
Engineering	3.57	3.69	3.79

Note: Q79-Q88: Estimate your proficiency for each competency using the following scale: 1-Novice; 2-Trained; 3-Competent; 4-Advanced; 5-Expert. Compared to Q5a: What were your academic major(s) or your most significant fields of study? (Choose all that apply.) This exhibit was originally published in the CBOK 2015 report *Mapping Your Career* by James Rose, available at www.theiia.org/goto/CBOK. n = 10,176 to 11,130.

Recruiting Plan—Behavioral Interviews

CAEs can improve their hiring choices by implementing behavioral interviews and being open-minded to applicants with diverse backgrounds. Behavioral interviews are a good way to improve the chances of identifying key talent with a critical skillset.

CAEs should ensure that interviewers are trained in conducting behavioral or competency-based interviews, as appropriate. Such interviews use questions that ask about experiences resembling real-life situations that a potential auditor will face in his or her role.

For example, to evaluate analytical/critical thinking skills, an interviewer may ask:

- Describe a situation where you had to analyze a complex business process you had not encountered before, identify the key risks, and evaluate the control points.

- Describe the most complex root cause analysis you have conducted. What was your role and what was the outcome?

To evaluate communication skills, an interviewer may ask:

- Describe a situation where you had to write a one- to three-page memo on a complex subject.
- Describe a situation where you had to deliver a difficult message. What occurred and what was the outcome?

In some organizations, the HR department or external HR consultancies can supply behavioral assessments that help identify candidates’ strengths and weaknesses as part of the interview and selection process. Some of these assessments evaluate areas such as assertiveness and self-confidence, persuasiveness and an outgoing nature,

urgency and intensity, and precision and self-discipline. Given that these types of assessments focus on the evaluation of personal versus technical skills, they can greatly enhance a CAE’s ability to find the critical thinking and communication skills needed.

Training and Development Program

If a candidate lacks technical or personal skills, the CAE should be able to fill in the gaps with development and training for internal audit staff. However, survey results indicate this is an area that is not fully developed in many internal audit functions.

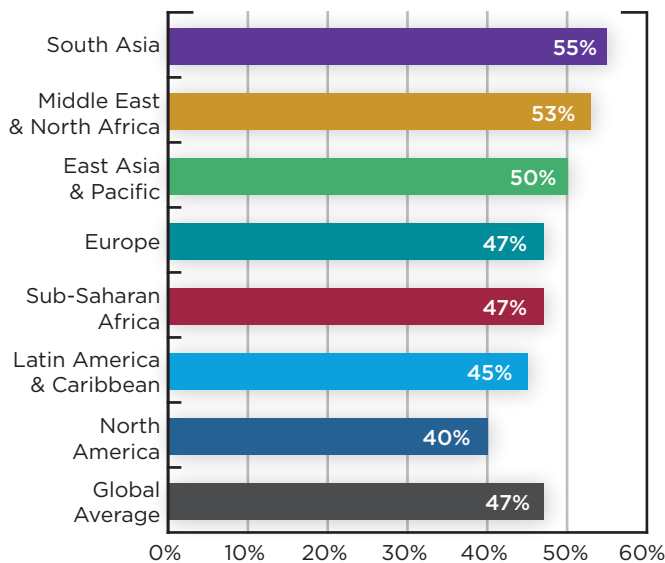
Globally, only a little more than half of CAEs surveyed say that the training program for internal auditors at their organization is “structured and documented.” The rest say their programs are “ad hoc or not developed” (see **exhibit 8**). The responses are fairly similar across regions except for North America, which is significantly lower for

having a structured and documented training program (only 40%).

Of those functions with training programs, only 30% include training on critical thinking skills (see **exhibit 9**). Given the difficulty in finding quality audit staff, CAEs must invest in the development programs necessary to enhance critical personal and technical skills. While CAEs can encourage each staff member to “invest in yourself,” CAEs cannot depend on staff to fill the skills gap on their own. CAE leadership requires a mix of coaching and support for formal training.

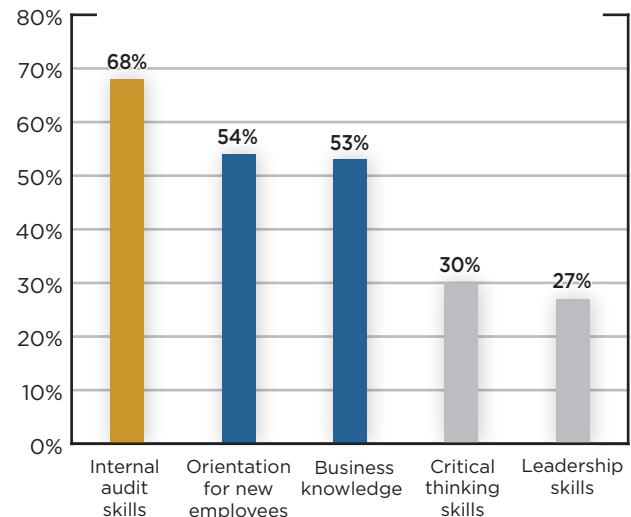
CAEs can obtain resources for training through IIA Global or their local institutes. Opportunities are available through online webinars, chapter meetings, conferences, and seminars where the key personal and technical skills in demand by CAEs are addressed. Some IIA organizations offer courses in analytical/critical thinking and communication that are especially geared toward internal audit.

Exhibit 8 Structured and Documented Internal Audit Training Programs in Place



Note: Q45: What is the level of formalization for the training program for internal audit at your organization? CAEs only. Response options were “structured and documented” or “not developed or ad hoc.” n = 2,866.

Exhibit 9 Elements Included in Internal Audit Training Programs



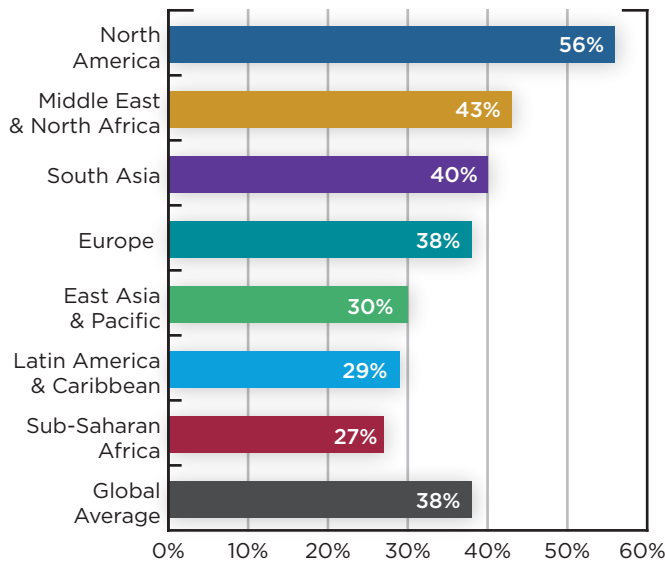
Note: Q46: What is included in the training program for internal audit? (Choose all that apply.) CAEs only. n = 3,134.

Rotational Programs

Rotational programs are another way to expand audit staff abilities—essentially stretching and building new skills in new areas. While broader business acumen and technical skills are an obvious benefit, the required analysis and communication in the new role is just as essential and valuable. CAEs should consider rotating career auditors out to line assignments and accepting line staff into the internal audit function for equivalent periods to help broaden business acumen, risk management assurance, and critical thinking.

These are just some of the examples of skills developed during such rotations. CAEs should be looking to maximize every team member’s communication and analytical/critical thinking skills through a mix of deliberate training programs and on-the-job feedback and coaching.

Exhibit 10 Use of Third Parties for Internal Audit Activity



Note: Q31: In the previous calendar year, were some of your organization’s internal audit activities provided by a third party (either internal or external to your organization)? CAEs only. $n = 3,125$.

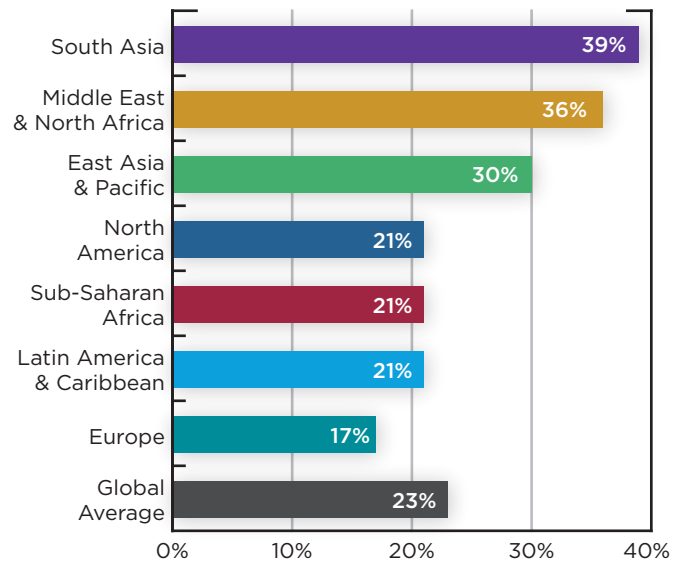
Co-Sourcing and Outsourcing

A good talent management strategy may also include co-sourcing or outsourcing some skills. For example, co-sourcing or outsourcing can be the best choice to fill short-term skill gaps or long-term, highly specialized, limited-need skills. An average of 38% of respondents worldwide say they use third parties for some of their internal audit activities, according to the CBOK report titled *Engaging Third Parties for Internal Audit Activities* (see **exhibit 10**). On average, these organizations use third parties for about 23% of their activity (see **exhibit 11**).

Third-party services can be used to:

- Provide specialty skills not available in the internal audit department
- Solve staff shortages
- Supplement staff on an ongoing basis
- Cover remote business locations
- Perform special projects

Exhibit 11 Average Percentage of Activity Performed by Third Parties (Among Those Who Use Third Parties)



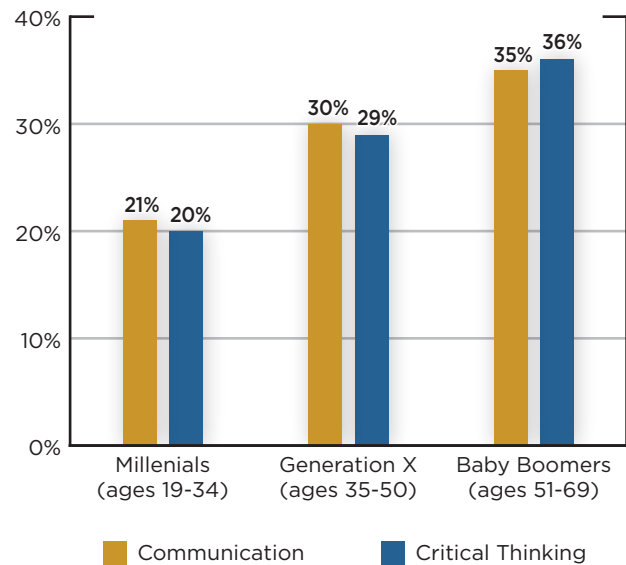
Note: Q31a: What percentage of your organization’s internal audit activities were performed by a third party in the past calendar year? This question was only answered by respondents who indicated earlier that they use third-party services for internal audit activity. $n = 1,122$.

Conclusion

Analytical/critical thinking and communication are the two skills CAEs put at the top of their search list. These are important skills that improve with age and experience (see **exhibit 12**), but they can often be harder to teach than to hire. Therefore, behavioral interviewing and other forms of assessment should take precedence over technical skills assessment to ensure the long-term success of internal audit functions.

In addition, CAEs need to cast a wide net when hiring and look at diverse academic backgrounds and experiences to find entrants to the profession who can deliver value on day one. Finally, deliberate talent management plans need to be developed and executed to balance recruiting with ongoing staff development and co-sourcing/outsourcing strategies.

Exhibit 12 Critical Thinking and Communication Skills (Self-Assessed as Expert)



Note: Q84, Q86: Estimate your proficiency for each competency using the following scale: 1-Novice; 2-Trained; 3-Competent; 4-Advanced; 5-Expert. Q84 (communication) components were: verbal, written, and listening communication. Q86 (critical thinking) components were: data tools, data analysis, problem-solving, and understanding of business. $n = 10,069$.

Appendix A

Exhibit A1 The IIA Global Internal Audit Competency Framework (Structure Overview)



Source: The Institute of Internal Auditors, 2013. Used by permission. For more information, visit <https://global.theiia.org/about/about-internal-auditing/Pages/Competency-Framework.aspx>. IPPF refers to The IIA's International Professional Practices Framework.

Competency Resources

The IIA offers a variety of free resources to help practitioners and managers assess and improve internal audit competencies for themselves and their staffs. These resources include:

The Global Internal Audit Competency Framework.

The complete framework is available as a free download. (<https://global.theiia.org/about/about-internal-auditing/Pages/Competency-Framework.aspx>)

The IIA's Career Map Tool. This interactive program provides IIA members with a free self-assessment of their personal competencies along with a customized listing of resources they can use to target areas for improvement. (<https://na.theiia.org/careermap/pages/Career-Map.aspx>)

Mapping Your Career, a CBOK 2015 Practitioner Report (by James Rose). Using data from a global survey of internal audit practitioners, this report gives perspective on the impact of education, training, and experience on competency confidence. (<https://na.theiia.org/iiaf/Pages/CBOK-Research-Resource-Library.aspx>)

About the Project Team

About the Author

James Rose, CIA, CRMA, CPA, CISA, CHC, has held audit and consulting roles in the federal government as a foreign service officer with the Office of Inspector General (OIG) of the Agency for International Development, as director of financial and performance audit for the State of Kentucky, and for 15 years as the CAE of Humana, helping to establish the ERM program and GRC technology platform. Currently with Navigant Consulting's Compliance, Disputes, and Investigations Practice, he serves as the health-care payer service sector leader.

Rose previously served as co-lead of the Data Analysis and Review Committee of the Healthcare Fraud Prevention Partnership. Within The IIA, he has served as vice chairman of the Global Professional Development and Professional Issues committees. He has published several pieces of IIA guidance on root cause analysis, maturity models, and assessments of the control environment. He is a member and chair of the Audit Committee of the United Nations World Food Programme.

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About CBOK

SURVEY FACTS

Respondents	14,518*
Countries	166*
Languages	23*

EMPLOYEE LEVELS

Chief audit executive (CAE)	26%
Director	13%
Manager	17%
Staff	44%

*Response rates vary per question.

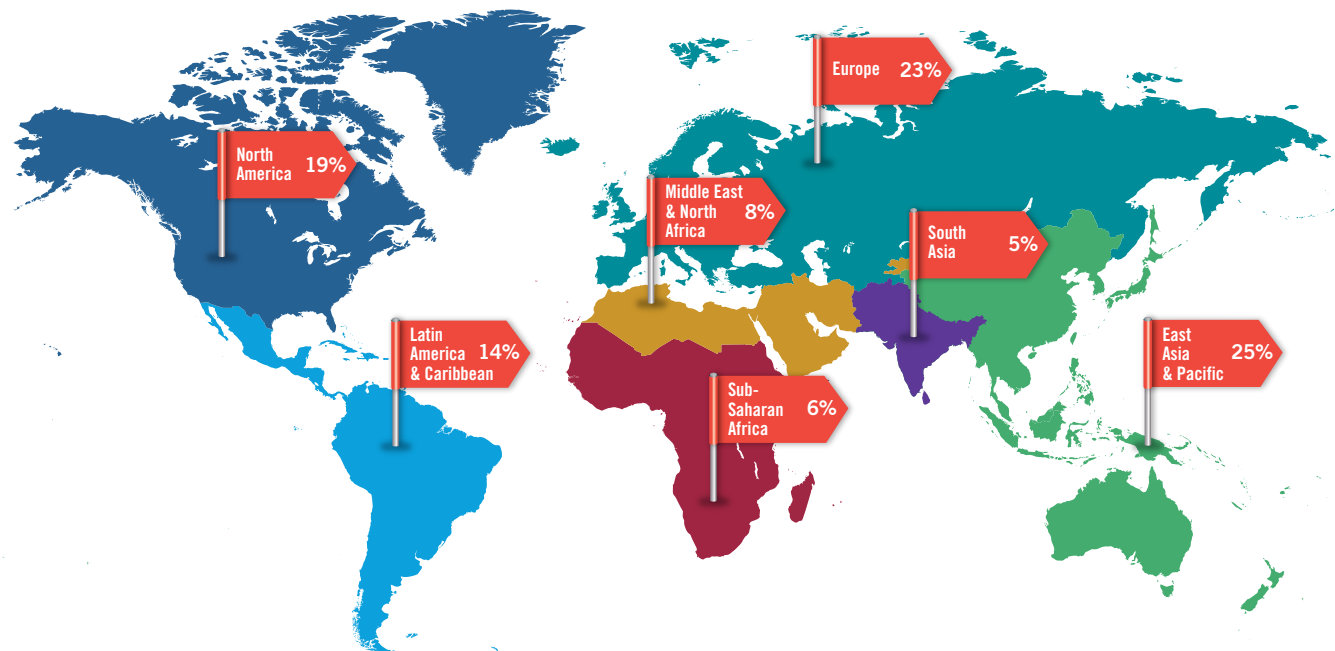
The Global Internal Audit Common Body of Knowledge (CBOK) is the world's largest ongoing study of the internal audit profession. It includes two major components: the internal audit practitioner study and the internal audit stakeholder study.

The practitioner study focuses on the CBOK 2015 Global Practitioner Survey, which provides a comprehensive look at internal audit activities and characteristics. This project builds on two previous global practitioner surveys conducted in 2006 (9,366 responses) and 2010 (13,582 responses).

The stakeholder study analyzes internal audit performance from the stakeholder perspective, using interviews and a global survey conducted for The IIA Research Foundation by Protiviti, a leading global consulting firm. Protiviti collected 1,124 survey responses and completed more than 100 interviews in partnership with 23 IIA institutes.

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CBOK 2015 Practitioner Survey: Participation from Global Regions



Note: Global regions are based on World Bank categories. For Europe and Central Asia, fewer than 1% of respondents were from Central Asia. Survey responses were collected from February 2, 2015, to April 1, 2015. The online survey link was distributed via institute email lists, IIA websites, newsletters, and social media. Partially completed surveys were included in analysis as long as the demographic questions were fully completed. In CBOK 2015 reports, specific questions are referenced as Q1, Q2, and so on. To download a complete list of survey questions, visit the CBOK Resource Exchange.

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