สมาคมผู้ตรวจสอบภายในแห่งประเทศไทย
The Institute of Internal Auditors of Thailand

2025 Internal Auditing Competency Framework

- Global Practice Guide

Aligns with the Global Internal Audit Standards

Components of the Internal Auditing Competency Framework:

- The Competency Framework Four high-level categories:
  - Internal Auditing Competencies.
  - Professional Competencies.
  - Governance and Risk Management Competencies.
  - Operational Area Competencies.
- Knowledge and Skill subject areas (subcategories) within each high-level group.
  - The subcategories should be edited to emphasize significant subjects and align with the organization's structure, processes, and priorities.
- Proficiency Levels and Characteristics for assessing competency, which describe progressively complex demonstrations of proficiency in the Knowledge and Skill subcategories.

High-level Categories and Knowledge and Skill Subcategories

High-level Category	Knowledge and Skill Subcategory
Internal Auditing Competencies	International Professional Practices Framework
	Ethics and Professionalism
	Quality Assurance and Improvement Program
	Audit Methodologies
	Integrated and Coordinated Assurance
	Reporting Results
Professional Competencies	Leadership
	Professional Communications
	Negotiation and Conflict Management
	Data Analysis
	Project Management

High-level Categories and Knowledge and Skill Subcategories

High-level Category	Knowledge and Skill Subcategory
Governance and Risk Management Competencies	Governance
	Strategy
	Enterprise Risk Management
	Compliance
	Fraud
	Organizational Resilience
	Sustainability

High-level Categories and Knowledge and Skill Subcategories

High-level Category	Knowledge and Skill Subcategory
Operational Area Competencies	Accounting
	Customer Relationship Management
	Cybersecurity
	Finance
	Human Resources
	Information Technology
	Marketing
	Sales
	Supply Chain Management
	Other Significant Sectors, Functions, or Processes

Internal Auditing Competency Level:

- Basic Proficiency
- Intermediate Proficiency
- Advanced Proficiency
- Expert Proficiency