

Improving skills development in the South African public sector: An internal audit perspective

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ABSTRACT

Internal auditors have not escaped the skills crisis in South Africa and the need for competent and effective internal auditors in the workplace is increasing. The Institute of Internal Auditors in South Africa (IIA (SA)) has adopted a formal learnership system to develop internal audit competencies in the workplace. Research on internal audit skills development in the public sector is limited. Although the IIA Global issued a competency framework prescribing the specific internal audit competency and skills requirements, the question arises as to how these competencies and skills can be improved in the workplace. The aim of this research is to identify improvement to current skills development programmes for internal auditors in the South African public sector through Kolb's experiential learning theory as well as the International Education Standards issued by the International Federation of Accountants (IFAC). A content analysis identified a number of current skills development programmes for improvement, such as the use of personal development plans, more specific practical experience requirements, formal assessment of competence and a formal mentoring system. This research is valuable not only to internal audit stakeholders in the South African public sector, but also to private sector stakeholders who consider enhancing internal audit skills and competencies through formal learnership programmes.

Key words

Internal audit; skills; competence; learnerships; skills development; public sector

1 INTRODUCTION

South Africa is facing a skills crisis and skills development has been acknowledged as a key component to South Africa's transformation and economic growth (Tshilongamulenzhe 2012:30; Kock & Burke 2008:457; Allais 2007:529). The lack of appropriate skills is encountered in almost every sector but more so in government (Nekhavhambé 2012:30). The government has, since 1994, enacted various pieces of legislation and created various institutions to implement laws in an attempt to address the apartheid skills legacy and remedy the inequalities of the past (Powell, Reddy & Juan 2016:307). The government's new skills development programme introduced a new vocational qualification referred to as a learnership, as well as Sector Education and Training Authorities (SETAs) to administer these learnerships (McGrath & Akoojee 2007:426). However, 22 years since the demise of apartheid, skills development remains a contentious issue (Allais 2012:634).

Internal auditors have not escaped the skills deficit in South Africa. The Finance and Accounting Services Sector Education and Training Authority (FASSET)

listed internal auditing as a scarce skill each year since 2013 (FASSET Research Department 2016:14). Globally, the demand for internal audit has increased in part due to additional stringent governance oversight and legislative requirements (Barac & Coetzee 2012:33). Furthermore, the priorities listed for internal audit functions (IAFs) continue to grow due to the increasing complexities of the business landscape (Protiviti 2015:26: Online), and the modern internal auditor needs a greater range of skills, attributes and competencies (Ramamoorti 2003:9) to meet stakeholder expectations. IIA Global has responded to these changing competency requirements and issued several guidance documents related to internal audit competency and capability. Most notably, the Internal Audit Competency Framework (IACF) sets out the core competencies while the Internal Audit Capability Model (IA-CM) serves as a framework to evaluate the capabilities of an internal audit function in the public sector. There is no definitive position from the IIA Global of how competencies should be developed. Various IIA chapters and institutes have developed their own training and development standards for internal auditors. The IIA (SA) has, in line with government's multi-pronged approach, adopted the learnership system to develop competencies in

internal auditors in South Africa. The learnerships comprise a focused education element, as well as an experiential component and auditors in the public sector make up the majority of participants in these learnerships (IIA (SA) 2008:19).

A significant body of literature exists relating to internal audit competencies and the need for competent internal auditors. However, literature on the development of these skills and competencies within the public sector is limited (Motubatse, Barac & Odendaal 2015:402; Plant 2016). Despite this paucity, existing research on internal auditing in the public sector has highlighted the lack of competent internal auditors as a significant impediment to service delivery and the quality of the IAF (Erasmus, Barac, Coetzee, Fourie, Motubatse, Plant, Steyn, & Van Staden 2014:23). Therefore, the question is posed as to how internal audit skills development programmes can be improved in the South African public sector. The aim of this study is to identify improvements to current internal audit skills development programmes in the South African public sector through an analysis of relevant literature.

This article is structured as follows: firstly, a literature review examines skills scarcity in the South African public sector and specifically internal auditing, discusses skills development standards in the accounting and auditing professions with reference to the IFAC requirements and Kolb's experiential learning theory. Furthermore, skills development programmes in internal auditing, such as the learnership programme as a skills development tool, is examined. Secondly, the research methodology adopted to respond to the research question is explained, followed by the findings, conclusion and recommendations for future research.

2 LITERATURE REVIEW

2.1 Skills scarcity in the South African public sector and internal auditing

At the launch of the Joint Initiative on Priority Skills Acquisition (Jipsa) the former deputy President, Ms Mlambo-Ngcuka, declared that South Africa is in need of a 'skills revolution' to save it from the skills crisis (Mlambo-Ngcuka 2006). Nekhavhambe posited that the public sector was significantly worse off than the private sector in the skills deficit (Nekhavhambe 2012:31). The Presidential Review Commission (PRC), which was established to independently review the transformation processes of Batho Pele or the White Paper on Transformation of the Public Service (WPTPS), highlighted a severe lack of skills, career pathing, multi-skilling, inappropriate training and education, and financial management skills as challenges in most government departments (Bardill 2000:113). The government acknowledged that the skills shortage was an impediment to economic growth (Kock & Burke 2008:457; Tshilongamulenzhe 2012:30). Consequently, a number of initiatives was initiated to augment development in the workplace. Part of this government initiative was the Skills Development Act (SDA) (1998), Skills Development Levies Act (SDLA) (1999), National Skills Development Strategy (NSDS) (2001) and the Human Resources

Development Strategy (HRDS) (2001) (Jinabhai 2005:91; Tshilongamulenzhe 2012:30). The NSDS advocated a structured form of workplace learning referred to as a learnership, the result of which would be a nationally recognised qualification (Visser & Kruss 2009:357). Sector Education and Training Authorities (SETAs) for various sectors were established to manage and administer these learnerships (Daniels 2007:5). The learnerships were intended to complement and eventually replace the old apprenticeship system and were directed at the intermediate skills levels (Daniels 2007:8).

The internal audit profession has not escaped the skills deficit. The FASSET has listed internal audit amongst the professional occupations in which employers have experienced skills shortages for 2013/2014, 2014/2015 and 2015/2016 (FASSET 2016:14). Internal auditing in the public sector operated as an isolated compliance function and internal audit work included reporting on compliance to laws, regulations and policies (Van Der Schyf 2000:147). Internal auditing as it is practised today in the public sector was formalised by the enactment of the Public Finance and Management Act 1 of 1999 (PFMA), and later the Municipal Finance Management Act 56 of 2003 (MFMA). The Internal Audit Framework issued by the National Treasury recommended minimum skills requirements for chief audit executives and internal audit staff in government departments (National Treasury 2009). The staffing function, according to the Framework, should comprise internal auditors with appropriate qualifications, skills and experience (National Treasury 2009:39). As far back as 2000; surveyed chief audit executives (CAEs) in government departments have pronounced that the lack of experienced and skilled internal auditors impeded their functions effectivity (Van Der Schyf 2000:160). Recent research on the status of internal auditing in national government departments revealed that not much has changed since then. The surveyed CAEs again revealed lack of competent internal auditors as one of the challenges faced that their departments function effectively. (Erasmus *et al* 2014:23). Internal audit staff career paths were not developed because they (staff) did not perceive themselves as career internal auditors (Erasmus *et al* 2014:23). The internal auditor's lack of understanding of the business in which they work and poor management support for internal audit were perceived as certain key challenges faced by IAFs in the public sector according to (Motubatse *et al* 2015:402).

Barac and Coetzee attributed the need for competent internal auditors to increasing corporate defalcations resulting in tighter governance oversight and legislation requirements (Barac & Coetzee 2012:33). Ramamoorti (2003:9) argued that for internal auditors to be a key governance tool for management, they need a greater range of skills, attributes and competencies. The Protiviti Internal Audit Needs and Capabilities report revealed that the IAFs priority list continues to grow owing to the increasing complexities of the business landscape. Consequently, internal auditors need access to experience and training to develop the necessary competencies (Protiviti 2015:26: Online). The continuous evolving competencies required from internal auditors

necessitate a flexible talent development model (PwC 2016:14: Online). Sarens (2009:3) maintained that the profile of a professional internal auditor should comprise a mix of behavioural and technical skills. As the environment in which internal audit operates changes, so too do the expectations of IAF. These expectations have changed the competency profile of the modern internal auditor and forced internal audit professional bodies around the world to address skills development to ensure that the profession remains relevant to the stakeholder needs. The profession's ability to provide assurance to management and its audit committees strongly depends on the qualifications and skills of its internal auditors (Sarens, De Beelde, & Everaert 2009:104; Siriwardane, Kin Hoi Hu, & Low 2014:2).

2.2 Workplace learning and skills development

Workplace learning has been the subject of various research and is a multifaceted subject which researchers agree includes more than just aspects of training and development (Ley *et al* 2008; Billet & Choy 2012; Mathews 1999). There are various definitions for workplace learning. Teare describes organisational or workplace learning as multilevel because it does not only involve the individual learner but includes the organisation (Teare 2011:19). Learning in the workplace can be formal, informal or incidental (Matthews 1999:18); entails learning through participation in workplace activities (Lloyd *et al* 2014:1) and includes structured learning towards desirable outcomes (Matthews 1999:20). Workplace learning is also referred to as a process where people, through performing their tasks and roles, acquire knowledge, abilities and attitudes that advance not only the individual but includes the organisation (Hicks, Bagg, Doyle & Young 2007:62).

Research has been conducted in workplace learning from the perspective of various academic disciplines. However, limited research focuses specifically on internal audit workplace learning and skills development in South Africa. Fourie (2014) and Fourie and De Jager (2014:35) investigated internal auditors work readiness whereas Plant (2016) developed a workplace learning framework to develop internal audit professionals. From a human resource perspective, amongst others, workplace learning is examined as part of an organisation's human capital, focusing on skills development and the employees personal development (Jacobs & Park 2009:133-150) as well as the achievement of organisational objectives through performance management (Harrison 1993). The focus from an education perspective is the notion of learning, specifically adult learning (Knowles 1990), and the theories underpinning learning, learning methods (such as learnerships and on-the-job training) and learning environment (Eraut & Hirsh 2010). By contrast, management studies investigate professional competence in work performance (Sandberg & Pinnington 2009).

Since the objective of this study is to identify improvements to current workplace learning and skills development programmes in internal auditing, workplace learning in the accounting and auditing landscape is discussed using Kolb's experiential

learning theory and the IFAC standards as a basis for the analysis of current internal audit workplace learning programmes. Guidance documents issued by the IIA were also reviewed to gather an understanding of the IIA's position on workplace learning for internal auditors.

2.3 Workplace learning and skills development in the accounting and auditing professions

2.3.1 Kolb's experiential learning theory

David Kolb (1984) studied the concept of learning through experience and argues that it occurs through experience, reflection, conceptualisation and experimentation (Kolb & Kolb 2005). The theory builds on a number of propositions, including the view that learning is best conceived through a learning process (not outcomes). The learners gain actual knowledge from real-life experiences by analysing the experiences and establish meaning (Kolb 1984; Tynjälä 2008).

For the purposes of this study, internal audit workplace learning and skills development programmes are examined through the lens of experiential learning theory which proposes that internal auditors gain actual knowledge from real-life experiences. Against this background, global standards of workplace learning and skills development in the accounting and auditing professions are discussed.

2.3.2 International Federation of Accountants global standards on workplace learning for accountants and auditors

The majority of the global professional accounting and auditing bodies, including those representing South African members, require compliance with international education standards (IES) issued by the International Federation of Accountants (IFAC) (GAA 2015). The IIA Global is an affiliate of the IFAC. Its International Accounting Education Standards Board (IAESB) is responsible for the development of IES. The purpose of IES is to globally increase the competence of the accountancy profession (IFAC 2014). Workplace learning in the accounting and auditing professions is an integral element in achieving professional capability in addition to academic requirements. Furthermore, membership to these professions is dependent on the completion of education, training and assessment (Plant 2016:105; IFAC 2014:11). The IES posit competency based professional development with detailed guidance on practical experience requirements and the assessment thereof (Coetzee, Erasmus & Plant 2015:5; IFAC 2014:14).

With specific reference to the practical experience requirements, a minimum of three years' practical experience is advocated which, according to IES 5, allows exposure to a wide range of workplace areas and activities over time and exposes the trainee to real life situations which test professional judgement (IFAC 2014:204). IFAC suggests that a framework for practical experience based on competency requirements as indicated in IES 2, 3 and 4 (see Table 1 below), be

developed. The framework could provide guidance on how competence areas can be applied and demonstrated through practical experience (IFAC 2014:206-8).

IFAC also acknowledges that since business changes rapidly, practical experience requirements must be flexible to allow change. Minor changes can be made as and when required, however, member bodies must undertake a major review of practical experience requirements when updating syllabus requirements and all stakeholders must be consulted (IFAC 2014:209). It is suggested that mentors be allocated to trainees to share their experiences, guide trainees and assist them to integrate formal learning with practical experience (IFAC 2014:211). The mentor's

responsibilities include providing the trainee with proper supervision, mentoring, counselling and evaluation, as well as reporting to the professional body on the assessment of the trainees (IFAC 2014:211). Finally, practical experience must be assessed against requirements for the qualification/membership. This may require trainees, mentors and employers to document experience gained and competencies achieved through signed-off training records; signed-off learning logs; portfolios of evidence; records of appraisals; and mentor reports validating workplace learning (IFAC 2014:214). The IESs related to workplace skills development is summarised in Table 1 below.

Table 1: International education standards relevant to workplace skills development

IESs relevant to internal audit workplace skills development					
IES 1 Entry requirements					
<ul style="list-style-type: none"> • Flexible access and various entry points to professional accounting education programmes (including workplace learning) • Recognition of various pathways into the profession 					
Initial professional development (IPD)	IES 2	IES 3	IES 4	IES 5	Initial professional development (IPD)
	Competence areas	Professional skills	Professional values, ethics and attitudes	Practical experience	
	Eleven technical competence areas: <ul style="list-style-type: none"> • financial, accounting and reporting • management accounting, finance and financial management • taxation • audit and assurance • governance, risk management and internal control • business law and regulations • information technology • business & organisational environment • economics • business management and strategy • three levels of proficiency: Foundation, Intermediate and Advanced. 	Professional skills: <ul style="list-style-type: none"> • intellectual skills • communication skills • personal skills • interpersonal skills • organisational skills • the existence of learning outcomes addressing the development of professional skills • integration of the professional skills, technical competence and professional values, ethics and attitudes. 	Professional behaviour is a commitment to <ul style="list-style-type: none"> • technical competence • ethical behaviour • professional manner • pursuit of excellence • social responsibility • existence of learning outcomes addressing the development of professional values, ethics and attitudes • existence of competence areas addressing professional scepticism and professional judgement, ethical principles and commitment to the public interest. 	A sufficient number of years' practical experience with regard to <ul style="list-style-type: none"> • technical competence (IES 2) • professional skills (IES 3); and • professional values, ethics and attitudes (IES 4) • existence of practical experience requirements • existence of an assessment of the practical experience • existence of a mentoring system to monitor the practical experience requirements. 	
IES 6 Assessment of professional competence various assessment activities are used that are reliable, valid, equitable, sufficient and transparent to measure whether an appropriate level of professional competence has been achieved					
IES 7 CPD a commitment to further learning and development activities to maintain professional competence					

Source: Adapted from IFAC (2014).

Based on the above summary, it appears that skills development within the accounting and auditing professions is supported by specific guidance in terms of entry requirements, specific required technical and professional skills, practical experience requirements and assessment of competence. The IIA Global published, amongst others, the IACF which prescribes the core competencies required by internal auditors (IIA 2013). These guidance documents

issued by the IIA are discussed below to understand the IIA's position on workplace learning for internal auditors.

2.3.2 *Institute of Internal Auditors Global Guidance on workplace learning for internal auditors*

In response to the increasing demand for internal audit and the heightened expectations from stakeholders,

the Institute of Internal Auditors (IIA) has issued a number of guidance documents relating to internal audit competence and capability. However, no guidance is given on how these competencies and capabilities should be developed in the workplace. The IACF which was revised in 2013, defines the competencies required for an internal audit professional (IIA 2013). In the public sector, the IA-CM is a model for evaluating the capabilities of an internal audit activity against professional internal audit standards and practices (IIARF 2009:5). The model reveals people management as one of the key elements of an internal audit function and posits that having internal auditors with the necessary competencies and relevant skills to execute their duties is essential to the functioning of an effective function (IIARF 2009:31). The Internal Audit Competency Process for the Public Sector (IA-CP) advocates the performance of a competency gap analysis and development of a strategic competency framework (IIA 2015a). All these documents identify the competencies of a professional internal auditor; however, none indicates how to develop these competencies among the internal audit staff.

Furthermore, the Talent Management practice guide, issued in 2015 was an attempt to guide IAFs to develop staff competencies. The guide advocates professional development plans, training and continuing education and mentoring as approaches to developing talent (IIA 2015b:14). The guide also suggests that a development plan can enable a particular career path identified for the IAF's auditors and indicates that the individual development plans should comprise a route to staff certifications so that it becomes a base level for qualifications in the department as a whole (IIA 2015b:14). Training activities advocated include on-the-job or workplace learning, classroom training and e-learning (IIA 2015b:14). The guidance document is not mandatory and the IIA does not provide detailed guidance regarding workplace learning or skills development. Hence, the purpose of this study.

It can thus be surmised that the IIA advocates workplace learning for developing competent internal auditors. However, published guidance documents and frameworks provide limited prescriptions of how workplace learning should be structured and measured. It is perhaps this lack of prescribed standards of workplace learning that has led other IIA institutes to develop their own country specific competency frameworks and recommended career paths for their members. Both the IIA (UK and Ireland (2016)) and IIA (Australia (2010, 2016)) developed more formalised education and workplace learning initiatives based on their own developed competency frameworks (Plant 2016:7). Similarly, the IIA (SA) has also adopted a more formal, structured learning approach to develop skilled internal auditors in the workplace.

2.3.3 *Institute of Internal Auditors in South Africa's approach to workplace learning*

The IIA (SA) developed and implemented the Internal Audit Technician (IAT) learnership in 2003 (Chetty 2011:95). The aim of the IAT was to expand entry into the profession for the practising internal auditors who do not have formal qualifications (Chetty 2011:95). This resulted in an exponential growth in the number

of candidates in the first five years of the learnership. Registered candidates numbered 64 in 2003 and grew to 715 in 2008. Most of the candidates emanated from the public sector (IIA (SA) 2008:19). The IAT was re-marketed under the Professional Training Programme (PTP), which was established in 2010 to formalise the development of internal audit professionals. The PTP comprises two learnerships, namely: the Internal Audit Technician (IAT) and the Professional Internal Auditor (PIA), both of which are accredited by the South African Qualifications Authority (SAQA) (IIA (SA) 2016). The learnership route conforms to other SA governmental skills development initiatives but appears to be unique in the global internal audit landscape. According to the IIA (SA), the learnership is the preferred route to Certified Internal Auditor (CIA) certification (IIA (SA)). These programmes are directed at candidates entering the internal audit profession or internal auditors who want to enhance their skills (IIA (SA) 2016). The entry requirements were also amended whereby a bachelor's degree is now required for entry into the learnerships. The learnerships comprise a focused education element, as well as an experiential component. Qualified assessors appointed by the IIA (SA) perform the final assessment before the related designation is conferred on the learner (IIA (SA) 2016).

2.4 **Learnerships as skills development tool**

2.4.1 *Introduction*

Learnerships were intended to replace the old apprenticeship systems and were part of the new dispensation's multi-pronged approach to manage the skills challenges facing SA (Visser & Kruss 2009:358; Smith, Jennings & Solanki 2005:538). Furthermore, Smith *et al* (2005:538) found that workplace learning modes, such as apprenticeships were reimagined as modern apprenticeships in Australia, UK, Norway, Germany and New Zealand, whereas in SA, the apprenticeship was retooled as a learnership. The purpose of the learnership programme was threefold: to provide workplace learning in a more structured and systematic manner, with formalised learning to be delivered by an accredited education and training provider; the learnership should link the formalised learning to multiple sites of work experience, such as workplace learning; and the outcome of the formalised learning and practical experience should result in a recognised qualification which conforms to the NQF level relating to the specific occupation (Kraak 2005:436; Davies & Farquharson 2004:185).

Davies and Farquharson (2004:182) however, maintain that learnerships are still a developing field. A number of academic studies have been undertaken since the implementation of learnerships in SA in 2001. However, most of the research focused on the effectiveness of the Sector Education and Training Authorities (SETAs) in delivering the learnerships (Visser & Kruss 2009:358). Other research focused on the effectiveness of learnerships in specific sectors, such as education (Mawoyo & Robinson 2005), the construction sectors (Mummenthey & Du Preez 2010), and on the social, racial and demographic aspects of the learners participating in

these learnerships. Apart from the study conducted by Chetty (2011), which investigated learnerships in the South African context, no other studies on internal audit learnerships could be found. Hence, the purpose of this study.

2.4.2 Internal audit learnerships

The National Qualifications Framework (NQF) was established by the South African Qualifications Authority Act, No. 58 of 1995 and its purpose was 'to completely transform the disparate education and training system' (SAQA 2005, as cited by Allais 2007:525). The comprehensive framework covered the complete education system at all levels and in all sectors (Allais 2007:525) and provided for the acknowledgement of learning achievements in formal and non-formal learning situations based on prescribed learning outcomes (Kaplan 2004:223). The SETAs were established to administer, regulate and provide relevant sector skills training (James 2012). Due to the challenges faced by these organisations,

the explanations and analysis of which are beyond the scope of this research, the NQF was overhauled and in 2010 the standard setting and quality assurance of learnerships was moved to three newly established quality councils whose ambit provided for a more differentiated approach as opposed to the old standardised approach to skills development (Parker & Walters 2008:74). The following councils were established: Quality Council for Higher Education focusing on NQF levels 5 – 10; Quality Council for General and Further Education (NQF levels 1 – 4, including schools and technical colleges); and the Quality Council for Trades and Occupations (QCTO) (NQF levels 1 – 10). The alignment of the NQF and quality councils is illustrated in Table 2. All learnerships must be registered with the QCTO, whose role is to oversee the design, implementation, assessment and certification of occupational qualifications, including internal auditing, on the Occupational Qualifications Sub-Framework (OQSF) (QCTO 2016a).

Table 2: Sub-qualifications frameworks in South Africa

Sub-framework	Custodian	Supporting legislation
Occupational qualifications framework	QCTO	<i>Skills Development Act, 97 of 1998, amended 2008</i>
General and further education and training qualifications framework	Umalusi	<ul style="list-style-type: none"> • <i>General and Further Education and Training Quality Assurance Act, 58 of 2001</i> • <i>South African Schools Act, 84 of 1996</i> • <i>FET Colleges Act, 16 of 2006, amended 2010</i> • <i>Adult Basic Education and Training (ABET) Act, 52 of 2000, amended 2010</i>
Higher education qualifications framework (NQF Levels 1 through 10)	DHET	<i>Higher Education Act, 101 of 1997, amended 2010</i>

Source: RSA (1996; 1997; 2008b).

The current learnership programmes, which were registered under SAQA and recognised by the NQF, is now required to register with the QCTO to acquire national qualifications (IIA (SA) 2015:66). Registration with the QCTO has also necessitated the IIA (SA) split its functions of being both the provider of skills development programmes and the assessor of skills and competencies achieved through these programmes to comply with QCTO requirements (IIA (SA) 2015:66). The Leadership Academy, a subsidiary of the IIA was created to provide training, whilst the IIA (SA) maintains ownership of the assessment process (IIA (SA) 2015:66). The IIA (SA) must register as an Assessment Quality Partner (AQP) and the Leadership Academy as a Skills Development Provider (SDP) with the QCTO. The current IIA learnerships would be aligned to underpin two new internal audit qualifications which are currently pending registration with SAQA (QCTO 2017).

2.5 Summary

It appears from the literature review that South Africa is experiencing severe skills shortages with the public sector the worst affected. The internal audit profession has not escaped this skills deficit and is also experiencing a lack of competent internal auditors, especially in the public sector. The increasing complexity and continuously changing technological landscape compound skills development challenges as competencies evolve continually. The IIA, cognisant of the competency challenges in the profession, have issued various

guidance documents in response, but the latter documents are not specific of how to develop these competencies in the workplace. In addition to academic requirements, the reviewed literature revealed that workplace skills development in the accounting and auditing professions is achieving professional competence and international education standards have been published by IFAC for member bodies to follow. These standards provide a sound benchmark to assess the current skills development initiatives.

The largest IIA institutes have developed their own competency frameworks and formalised entry requirements to the profession in their respective countries. The IIA (SA) has formalised its skills development strategy by implementing two learnership programmes. The learnership programmes conform to government's multi-pronged approach to skills development in South Africa and comprise a structured classroom learning element, as well as a workplace learning element. The learnership programme culminates in a professional qualification and is the IIA (SA)'s preferred path to obtain the CIA designation. Recently, the IIA registered two new professional qualifications which were published by the QCTO for public comment. These new qualifications were developed in response to legislative amendments for skills development.

3 RESEARCH METHODOLOGY

The aim of this study is to identify improvements to internal audit skills development programmes through

an analysis of current skills development standards and programmes relevant to internal auditing. To obtain an understanding of internal audit skills development in the South African public sector, a literature review was undertaken to examine skills development initiatives, such as learnerships and specifically the IIA (SA) learnerships. Furthermore, the IFAC standards were discussed as a global benchmark for skills development in the accounting and auditing professions. A content analysis of the current IIA (SA) learnerships and QCTO new national internal audit qualifications in comparison to the IFAC standards, was conducted. A content analysis was adopted as the research methodology which enables an examination and comparison of published material and identify similar and different themes to gather a sound understanding of a particular practice and make recommendations for improvement (Krippendorff

2012). For the purposes of this study, a content analysis was conducted using the international education standards (IES) as a benchmark to gather a better understanding of current internal audit learnerships (IAT and PIA) and make recommendations to strengthen new skills development initiatives for internal auditors in the South African public sector.

The research study was limited to an analysis of secondary data and conducted within the South African context. Future research could gather the views of internal auditors of the skills development initiatives in the South African public sector. In the next section, an analysis of the current learnership programmes and new proposed qualifications against the IFAC standards is presented, with the express purpose to make recommendations for improvement to IA stakeholders.

4 CONTENT ANALYSIS

Table 4: An analysis of formal internal audit skills development programmes in the South African public sector

Benchmark IES	Current skills development programmes		New proposed skills development programmes	
Criteria	IAT	PIA	IA	IAM
Minimum entry requirements prescribed				
<ul style="list-style-type: none"> Candidates must have relevant educational backgrounds that will enable them to have reasonable success in qualifying for exams and practical experience Entry requirements must be assessed and may require some pre-proficiency tests 	<ul style="list-style-type: none"> Initial intake did not require academic qualifications as a pre-requisite for participation in programme Post 2014, a bachelor's degree required as pre-requisite for entry into programme Must be a member of the IIA (SA) before start of programme 	<ul style="list-style-type: none"> Passed the IAT programme or having experience in areas equivalent to the IAT programme Must be a member of the IIA (SA) before start of programme 	<ul style="list-style-type: none"> Academic qualification at NQF level 6 Two years' post-academic qualification business/financial experience Eligible to be registered with a recognised professional body 	<ul style="list-style-type: none"> Occupational Certification of Internal Auditor (NQF 7) IA certification Eligible to be registered with a recognised professional body
IPD: Technical competence				
Candidates should demonstrate proficiency in: <ul style="list-style-type: none"> (a) Accounting, finance and related knowledge (b) Organisational and business knowledge; and (c) Information technology knowledge and competences 	Technical competency areas defined and practical experience requirements include: <ul style="list-style-type: none"> (a) Introduction to internal audit (b) ICT aspects (c) Communication (d) Governance, risk management and control aspects (e) the internal audit process (f) Business processes (g) Financial management aspects 	Competencies include: <ul style="list-style-type: none"> (a) Internal audit's role in governance (b) Internal audit's role in risk management and control (c) Managing the internal audit activity (d) The internal auditor communicating at work (e) Specific internal audit engagements 	Competency areas are: <ul style="list-style-type: none"> (a) Fundamentals of Internal Auditing (b) Organisational Governance, Risk and Control (c) Organisational Fundamentals (d) Fundamentals of Fraud (e) Fundamentals of Finance and Accounting 	Knowledge and practical skills modules are: <ul style="list-style-type: none"> (a) Management and Leadership (b) Mitigating organisational risk through auditing
IPD: Professional skills				
<ul style="list-style-type: none"> Candidates should acquire the following skills through systematic training: <ul style="list-style-type: none"> (a) Intellectual skills – knowledge, understanding and application. Problem solving, inquiry and research (b) Technical and functional skills (c) Personal skills – self- management, professional scepticism (d) Interpersonal and 	<ul style="list-style-type: none"> Limited demonstration of intellectual skills indicated Technical skills as highlighted above on foundational phase Limited personal skills indicated Communication skills limited to technical i.e. report writing, drafting findings, progress reports 	Personal and interpersonal skills implicitly covered under various technical skills	Skills contained implicitly within the various learning outcomes. Detailed prescriptions to candidates to demonstrate these skills include: <ul style="list-style-type: none"> Interpret the various IA standards and their appropriateness in consulting vs audit Candidates should demonstrate that they are able to evaluate and improve on theories, concepts and implications of internal 	Candidates should demonstrate provision of effective leadership

Benchmark IES	Current skills development programmes		New proposed skills development programmes	
Criteria	IAT	PIA	IA	IAM
communication skills – consultative, team player, sensitive to cultural diversity (e) Organisational and business management skills			auditing within given situations	
IPD: Professional values, ethics, and attitudes				
Training programme should provide candidates with a framework of professional values, ethics and attitudes for exercising professional judgement and for acting in an ethical manner that is in the best interest of society and the profession	Partially covered in (a) above Covered to some extent in (a) above	Partially covered in (a) above Covered to some extent in (a) above	Professional values, ethics and exercise of professional judgement and the demonstration thereof embedded in competency areas	Professional values, ethics and exercise of professional judgement and the demonstration thereof embedded in competency areas
IPD: Practical experience				
<ul style="list-style-type: none"> • Period of practical training should be of a duration which would allow candidates to confidently demonstrate that they have gained the knowledge, skills, values, ethics and attitudes to perform their duties • Link practical experience to formal education and identify gaps • Develop a framework for practical experience based on competency requirements with guidance on how competence areas can be applied and demonstrated through the practical experience • Update practical experience requirements in line with changing business environment • Establish a formalised mentoring process and allocate mentors • Record practical experience in real time to facilitate regular assessment and feedback • Formalise employer and member body relationship for effective outcomes on practical training 	<ul style="list-style-type: none"> • Combined period of training of GIA and PIA is 3 years • No clear link to formal education • Competency requirements based on IA-CF with logbooks to facilitate practical experience to obtain competencies • Practical experience requirements only changed in response to legislation changes • Mentoring system as a guideline to employers and not mandatory • Formative assessment may be performed during the programme but is not prescribed or formalised • Agreement in place between IIA and employer relating to provision of environment conducive to learning 	<ul style="list-style-type: none"> • Combined period of training of GIA and PIA is 3 years • No clear link to formal education • Competency requirements based on IA-CF with logbooks to facilitate practical experience to obtain competencies • Practical experience requirements only changed in response to legislation changes • Mentoring system advocated as a guideline to employers not mandatory • Formative assessment may be performed during the programme but is not prescribed or formalised • Agreement in place between IIA and employer relating to provision of environment conducive to learning 	Internal assessment standards detailed for each competence area by suitably qualified and accredited assessor, thus each practical training component must be assessed and accompanied by body of evidence to support learning assertions made No mention made in public documents on length of programme	Internal assessment standards detailed for each competence area by suitably qualified and accredited assessor, thus each practical training component must be assessed and accompanied by body of evidence to support learning assertions made No mention made in public documents on length of programme
IPD: Assessment of professional competence				
Competence				
Competence initial professional development – Assessment of professional Competence professional development, practical experience				
<ol style="list-style-type: none"> 1. Final assessment done by the professional body before qualification conferred on candidate 2. Candidates need to be able to demonstrate that they: 	<ul style="list-style-type: none"> • Summative assessment at the end of the programme includes assessment of logbook and written exam • Assessment done by the IIA 	<ul style="list-style-type: none"> • Summative assessment at the end of the programme includes assessment of logbook and written exam • Assessment done by the IIA 	Detailed summative external assessment linked to each competency component and to be supported by statements of work experience and portfolio of evidence	Detailed summative external assessment linked to each competency component and to be supported by statements of work experience and portfolio of evidence

Benchmark IES Criteria	Current skills development programmes		New proposed skills development programmes	
	IAT	PIA	IA	IAM
(a) have a sound technical knowledge of the specific subjects of the curriculum and can apply the knowledge practically				
(b) can solve complex problems from knowledge acquired				
(c) can solve a particular problem by distinguishing the relevant information from the irrelevant in a given body of data; can, in multi-problem situations, identify the problems and prioritise in the order in which they need to be addressed				
(d) appreciate that there can be alternative solutions and understand the role of judgement in dealing with them				
(e) can communicate effectively with users by formulating realistic recommendations in a concise and logical fashion				
(f) can identify ethical dilemmas and act accordingly				
(g) entry to professional body only on completion of assessments				

Sources, IFAC (2014:229-290); IIA PTP Guidelines to workplace training logbook for employer and the trainee (no date); QCTO IA and IAM qualification curriculum and assessment specifications (QCTO 2016b).

5 FINDINGS

The analysis of the new qualifications (IA = Internal Auditor; IAM = Internal Audit Manager), as well as the current learnership programmes (IAT = Internal Audit Technician; PIA = Professional Internal Auditor) against the IFAC standards was conducted to identify improvements to the current internal audit skills development programmes. The following findings were noted:

- *Minimum entry requirements prescribed:* The IIA (SA) entry requirements post 2014 for the IAT were more stringent, with a bachelor's degree a minimum requirement. In addition, membership of the professional body is also a pre-requisite for entry to all the IIA (SA) qualifications. IA requirements include a diploma (NQF level 6), two years' post-academic qualification experience, as well as registration as a member of the IIA. The IAM entry requirements include a bachelor's degree and IA certification.
- *IPD: Technical competence:* Technical competence areas are well defined in the IIA (SA) programmes, although it appears that the QCTO qualifications are more detailed in that each competency area is further sub-divided into

practical experience parts/tasks and each task is given credit based on its significance to the area of competency. Furthermore, each task within each competency area must be supported by a body of evidence supporting the accomplishment thereof.

- *IPD: Professional Skills:* Personal skills which include self-management and professional scepticism and judgement do not feature in either the tasks or the outcomes of the IAT programme. Analytical review and interpretation features only in the financial accounting area within the IAT. Development of the candidate's capacity for inquiry, logical and analytical thinking and reasoning should be encapsulated in the development areas. In the PIA programme, it is implicit in the various tasks. It is integrated more in the technical areas of both the IA and the IAM qualifications. Interpersonal skills are also unclear in the IAT programme, except for tasks relating to business etiquette. Communication skills in the IAT are also limited to technical aspects such as report writing. However, key interpersonal aspects do not feature in the programme.
- *IPD: Professional values, ethics and attitudes:* Concepts related to ethics, such as objectivity,

integrity, independence and confidentiality is included in the IAT programme. However, it was noted that the consequences of unethical behaviour, to the individual as well as to the organisation, are not highlighted. In addition, ethics as it relates to business and good governance is also not covered in the tasks within the IAT and PIA programmes. This was also true for ethics as it relates to the law and the relationship between legislation, regulations and the public interest. Ethics and professional values were integrated in the competency areas of the IA and IAM qualifications.

- *IPD: Practical experience:* The analysis revealed that the combined training for the IAT and PIA programmes is 3 years. This is in line with the benchmark IES standards for the qualification of a professional as well as Kolb's experiential learning theory. The period of practical training could not be established for the IA and IAM qualifications. The analysis revealed the following shortcomings in the IAT and PIA programmes:
- Formal education is not aligned to practical experience to identify where the gaps may be in order to focus more on those aspects within the practical experience period. This is a crucial process as the entry point for the IAT allows undergraduate qualifications other than internal audit. A needs analysis should be conducted to identify the specific skills needed and to ensure that the skills development programme will indeed facilitate competence requirements.
- The guidance in the logbooks serve as a framework for the practical experience and assessment thereof but there are no other formal guidance documents in place of how areas of competence can be applied and demonstrated.
- Changes to the practical experience requirements with the varying business environment is also not catered for in the IAT and PIA programmes. This is surprising because the reviewed literature maintains that internal auditors' competencies need to be flexible to respond to changing business needs and keep up to date with changing business complexities. Although this area is included in continuing professional development (CPD) initiatives, internal auditors need to be conditioned in the early developmental stages of their careers i.e. the learnership, to anticipate and embrace change. The ability to anticipate and embrace change needs to be included in the learning areas.
- The terms supervisor and mentor appear to be used interchangeably in the IAT and PIA documents and it appears to be the candidate's supervisor in the workplace. Although this is acceptable, it is suggested that participation of a mentor must be formalised and the roles and responsibilities documented.
- Formative evaluations are those assessments which must be conducted during the programme by an internally appointed evaluator. It is unclear who this evaluator is or whether it should be the mentor. It is recommended that evaluations

are conducted regularly after each structured training component has been completed. The purpose of this formative evaluation is not articulated properly and how it is monitored by the IIA (SA) is also unclear. Formative assessment should be according to the benchmark standards in real time and serve as a stock-taking point for candidates in terms of what they have learnt, how they have learnt it and areas where improvement is needed.

- *IPD: Assessment of professional competence:* The final summative assessment comprises a written examination as well as completion of the log books for both the IAT and PIA. Candidates must obtain a minimum of 65% for the PIA. There is both an oral examination and a written examination for the IAT.

6 CONCLUSION, RECOMMENDATIONS AND AREAS FOR FUTURE RESEARCH

The aim of this research was to identify improvements to the current skills development programmes for internal auditors in the South African public sector. The literature review discussed the skills scarcity in the South African public sector, as well as internal auditing. Furthermore, skills development initiatives such as the learnership programmes were examined. This discussion was followed by an analysis of relevant reviewed literature of internal audit skills development in the South African public sector against IFAC's international education standards benchmark criteria.

Based on the conducted content analysis, it was revealed that the technical areas for competence were well defined in the IAT and PIA learnership programmes and have been further expanded in the new IA and IAM programmes. However, a number of areas for improvement, such as the use of personal development plans, more specific practical experience requirements, formal assessment of competence and formal mentoring systems, have emerged from the analysis. Therefore, it is recommended that the Leadership Academy responsible for the internal audit learnership programmes take cognisance of these recommendations when aligning these programmes to the proposed new IA and IAM programmes.

Areas for future academic research include a further assessment of the success factors of workplace learning. Furthermore, it would be valuable to gather the views of the learnerships from the learners' perspective. This could culminate in the development of a practical development framework to assist in the implementation of initial areas of practical experience. Furthermore, a longitudinal study on the impact of the learnerships on learners' careers could also be conducted.

This research is the first attempt to understand internal audit skills development in the South African public sector. It is clear from the research that the South African internal audit community is striving to meet the changing competency needs and address the skills shortage. The development of learnerships is one of those initiatives.

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