

ABSTRACT

Developing professionals who are respected and acknowledged for their expertise or professional competence from a social, political and economic perspective is a complex matter. This study has been conducted within the context of the internal audit occupation in South Africa in order to determine the following: i) Competency requirements for the effective practice of internal audit in South Africa, and ii) Possible opportunity for the development of a standardised competency framework which could be utilised to improve professional competence within a profession which does not require practitioners to undertake occupation specific education.

Despite attempting to improve professional competence by utilising various resources and programmes, the internal audit occupation in South Africa is still plagued by low levels of competence amongst practitioners (Plant, 2016). The use of standardised competency models to develop professional competence in professions with no educational or legal requirements to practice is not commonly studied, and as such, availability of literature regarding professional development considerations for these types of occupations is rare.

Utilising a qualitative research approach, focus groups and interviews were selected as methods for data collection. This study provides insights into the possible experiences and challenges role players and stakeholders of professions may experience when competency standards are not standardised or formalised. Additionally, this study finds that the use of a standardised competency to develop professional competence of internal auditors in South Africa may be valuable, even in absence of formal educational and legal requirements to practice.

KEYWORDS

Competency model

Expertise

Internal Audit

Occupation

Profession

Professional Competence

Standardisation