

Internal Audit Competency Framework

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We are pleased to share the Internal Audit Competency Framework for use within your own organisations.

We used a collaborative approach to developing this framework including consulting with senior colleagues across the wider internal audit function. This helped us to ensure the framework is practical, relevant and aligned to the needs of the government internal audit function and profession.

A person's capabilities, abilities and skills, are collectively referred to as competences. Many professions use frameworks to define the level of competency required at all stages of an individual's career journey. By setting clear and consistent standards for effective and ethical practice, these competencies help to ensure professionals are capable, accountable and aligned with the expectations of their field.

Competency frameworks support high-quality training, guide career development and provide a fair and transparent basis for assessment and recruitment. They also help align role expectations and capability building - strengthening professional practice and public trust.

For internal auditors, this framework provides a shared and consistent understanding of the behavioural, technical and professional competence expected at each career level. It clarifies what good audit performance looks like across the audit lifecycle - from planning and fieldwork through to reporting and stakeholder engagement - and supports both objective feedback and meaningful career conversations.

Internal Audit competencies framework (MS Excel Spreadsheet, 84.5 KB)

<https://www.gov.uk/government/news/internal-audit-competency-framework>