



**INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
OF UGANDA**

**COMPETENCY FRAMEWORK FOR
LOCAL GOVERNMENT
ACCOUNTANTS AND AUDITORS**

JUNE 2022

Competency Framework for Local Government Accountants and Auditors

Purpose

This competency framework identifies and describes the professional competencies (knowledge, skills and attributes) that a local government accountant and auditor should have to perform their roles competently. The general purpose of the Framework is to communicate the key areas of competence specific to local government accountants and auditors, so as to inform professional development by teams and individuals.

The Framework is intended to form a foundation that can be adapted and applied by practitioners, line managers, HR professionals, trainers and others. There are conceptual difficulties in accounting for how, with respect to a competency which relates to effective performance of a job role, an individual may be said to show basic awareness only. It would seem more appropriate therefore to say that either an individual can perform to the required standard or they cannot.

This Framework is a living document that will continue to evolve as the profession evolves.

1.0 INTRODUCTION

A competency is the ability of an individual to perform a job or task properly, being a set of defined knowledge, skills and behavior. The Framework provides a structured guide, enabling the identification, evaluation and development of those competencies in individual local government accountants and auditors.

The Framework outlines the core competencies recommended for each broad job level, namely accounts and internal audit staff, accounts and internal audit management and the chief accounts and internal audit executives. Each core competency is supported by a list of more detailed competencies that further define the core competency statement. While the core competencies have been defined individually, it should be understood that there are connections and interdependencies between all of the competencies.

The Framework is designed to be used by:

- **Ministry of Public Service/ Local Government Service Commissions** to develop appropriate job descriptions and recruit suitably qualified staff;
- **Local government accountants and internal auditors** to develop competencies that will help them meet their individual career objectives;
- **Course developers and certification groups** within the profession to ensure courses and certifications develop and adequately assess the required competencies;
- **Employers, other professions and the public** to use as a point of reference for the purpose of comparison or benchmarking with their own competency frameworks or to gain a clear and detailed view of the levels of expertise required by local government accountants and auditors;
- **ICPAU** to develop strategies to support their position in the international community with respect to standard setting;
- **Students** to understand the competencies they would need to demonstrate to be successful local government accountants and auditors and to assist them in assessing their career development plans;
- **Academia** to provide a listing of critical professional competencies to consider in course development to prepare students for entry into the profession.

2.0 THE FRAMEWORK

The competency framework shall describe the technical and enabling competencies that employers in the public sector require of local government accountants and internal auditors. The competency framework shall incorporate competencies to address the current drivers of change within the environment in which these professionals operate.

Due to the rapidly changing operating environment, the framework focuses on critical skills. Although the knowledge requirements might change from time to time, the critical competencies and skills are more enduring and likely to support a variety of career opportunities for local government accountants and internal auditors.

The Framework consists of eight (8) core competencies, listed below:

- (a) Technical competencies
- (b) Professional ethics
- (c) Digital competencies
- (d) Communication
- (e) Critical Thinking
- (f) Acting in public interest;
- (g) Sustainable value creation; and
- (h) Responsible leadership.

Whereas all effort shall be taken to incorporate a multitude of competencies, it must be emphasised that many of these competencies continue to be developed and maintained by the professionals through on-going continuing professional development.

2.1 Technical Competencies

Technical competencies include content that makes up the core areas of accountancy: accounting and financial reporting; internal audit management and delivery; taxation; and public financial management.

Technical Competences	Accounts Staff	Internal Audit Staff	Chief Accounts/ Audit Executives
1. Applies financial accounting and reporting requirements for the public sector	x		x
2. Performs internal audits and other assurance engagements.		x	
3. Advises management on assurance matters.		x	x
4. Prepares for internal audit activities	x	x	
5. Advises on appropriate reports to be prepared in accordance with the standards			x
6. Conducts quality reviews for quality assurance purposes			x
7. Identifies and evaluates potential sources of revenue (tax and non-tax revenue)	x		x
8. Develops and implements integrated revenue collection strategies, policies and systems			x
9. Implements knowledge in processing the collection of taxes and non-tax contributions	x		x

10. Prepares tax assessments, calculations and reports	x		
11. Devises/implements tax planning strategies	x		x
12. Advises management on tax matters			x
13. Reviews/signs off on tax related matters			x
14. Advises on tax planning opportunities in relation to appropriate tax structures, identifying risk and risk management			x
15. Develops a tax risk management framework			x
16. Understands the political environment and its impact on the organisation	x	x	x
17. Understands the public sector context and statutory requirements for governance.	x	x	x
18. Interprets the impact and potential outcomes of public services funding announcements, policy and regulatory changes	x	x	x
19. Understands the procurement cycle and the scope and features of good contract management.	x	x	x
20. Understands the budget setting process, budget management and the impact of good financial management on public service delivery	x	x	x
21. Plans and implements efficient and effective use of public resources	x	x	x
22. Assesses societal outcomes as drivers of long-term strategies			x
23. Prepares short, medium and long-term plans that factor in possible changes in the wider political and economic environment			x
24. Balances priorities between funding sources and objectives and reporting requirements.			x

2.2 Professional Ethics

These are competencies that enable one to promote and apply professional ethics. In order to be able to provide effective services to the public, local government accountants and auditors need to operate according to high ethical standards.

Professional Ethics	Accounts Staff	Internal Audit Staff	Chief Accounts/ Audit Executives
1. Upholds and promotes the Code of Ethics	x	x	x
2. Applies ethical principles and values to the activities being conducted	x	x	x
3. Advocates the use of ethical principles and values to the activities being undertaken	x	x	x
4. Adheres to the entities' key policies, practices and procedures	x	x	x

5. Speaks with authority on the entities' key policies, practices and procedures			x
6. Explains the responsibility of the profession with respect to the ethical climate of the entity	x	x	x
7. Assesses and fosters the ethical climate of the board/council and management			x
8. Treats others fairly without discrimination	x	x	x
9. Maintains objectivity in appearance and fact	x	x	x
10. Discusses ethical conflicts with the chief accounts/audit executive	x	x	
11. Discusses significant ethical conflicts with the board/council and senior management as appropriate			x
12. Investigates ethical issues and proposes measures for resolution			x
13. Acts with due sensitivity where ethical principles are being abused	x	x	x
14. Takes account of the public interest when deciding upon a course of action	x	x	x
15. Exercises due professional care	x	x	x

2.3 Digital competences

These are digital skills that enable one to perform their roles effectively and efficiently, including data analytics, cyber security and cognitive systems.

Digital Competences	Accounts Staff	Internal Audit Staff	Chief Accounts/Audit Executives
1. Uses digital technology, platforms and devices to competently undertake workplace tasks and activities.	x	x	x
2. Systematically analyses and investigates data to find patterns or improve business intelligence or insights.	x	x	x
3. Performs basic data modelling and where necessary request advanced data modelling experts and be able to interpret and communicate the results	x	x	x
4. Reviews technological skills and capabilities required by a team to undertake job duties	x	x	x
5. Designs relevant general, application and data controls to mitigate IT and cyber risks	x	x	x
6. Manages team compliance with regulations, policies and standards guiding the use of digital information and technologies			x

7. Searches, manages, creates and shares data and information	x	x	x
8. Apply and use word processing, presentation, spreadsheet and accounting software in the relevant business and accounting context	x	x	x
9. Collaborate and communicate in a digital environment	x	x	x
10. Uses business information to compare alternative positions and inform decisions			x
11. Promotes the use of data to analyse and inform evidence-based decisions	x	x	x
12. Evaluates the quality of data and how well it supports analysis and decision making	x	x	x
13. Investigates, interprets and constructs complex financial data models			x
14. Uses the process of inspection, extraction, transformation, loading and modelling of data to enhance problem solving and decision making	x	x	x

2.4 Communication, Persuasion and Collaboration

These are competences that enable one to communicate with impact, persuade and motivate others through collaboration and cooperation. Local government accountants and auditors need to be competent in communication, persuasion and collaboration in order to deliver on tasks/engagements, and drive improvement and innovation in their organizations.

Communication, Persuasion and Collaboration	Accounts Staff	Internal Audit Staff	Chief Accounts/ Audit Executives
1. Secures the trust of others through positive use of communication	x	x	x
2. Fosters open communication	x	x	x
3. Demonstrates respect for others, and customizes messages to reflect the needs of the target audience	x	x	x
4. Organizes and expresses ideas clearly and with confidence in order to influence others	x	x	x
5. Extracts key information from a variety of sources to support communication	x	x	x
6. Selects appropriate communication forms (verbal, non-verbal, visual, written) and media (face to face, electronic, paper-based)	x	x	x
7. Employs the technical conventions of language (spelling, punctuation, grammar, etc) correctly	x	x	x
8. Listens actively, asking questions as required to	x	x	x

check own understanding			
9. Solicits feedback from audience to gauge the effectiveness of the communication	x	x	x
10. Anticipates reactions to communication and plans responses in advance	x	x	x
11. Interprets and uses body language to reinforce communication	x	x	x
12. Delivers information in a structured fashion to foster learning and development among members of the audience	x	x	x
13. Manages conflict by negotiating and resolving disagreements	x	x	x
14. Takes account of an organization's politics and acts accordingly	x	x	x
15. Balances diplomacy with assertiveness			x
16. Nurtures and builds effective strategic partnerships with key internal and external stakeholder individuals and groups to achieve results			x
17. Shows resilience in difficult situations to push through resistance and then work with people in a constructive manner	x	x	x
18. Leads through influence, personal conviction and sensitivity rather than position			x
19. Uses a range of strategies to build active consensus and support			x

2.5 Critical Thinking

These competences enable one to apply process analysis, business intelligence and problem-solving techniques.

Critical Thinking	Accounts Staff	Internal Audit Staff	Chief Accounts/ Audit Executives
1. Maintains curiosity and exercises professional skepticism	x	x	x
2. Selects and uses a variety of manual and automated tools and techniques to obtain data and other information on business processes	x	x	x
3. Analyzes and appraises the efficiency and effectiveness of business processes	x	x	x
4. Applies problem solving techniques for routine situations	x	x	x

5. Uses critical thinking to identify and propose tactics for business process improvement	x	x	x
6. Assists management in finding practical solutions to address issues identified	x	x	x
7. Applies data collection, data mining, data analysis and statistical techniques	x	x	x
8. Utilizes benchmark research to support decisions and key messages			x

2.6 Acting in Public Interest

Acting in Public Interest	Accounts Staff	Internal Audit Staff	Chief Accounts/ Audit Executives
1. Takes account of the public interest when deciding upon a course of action	x	x	x
2. Acts in the public interest at all times and understands the need for financial accountability and scrutiny.	x	x	x
3. Implements good practices in transparency, reporting and audit, to deliver effective accountability.	x	x	x
4. Shows commitment to serve the public interest	x	x	x

2.7 Sustainable Value Creation

Sustainable Value Creation	Accounts Staff	Internal Audit Staff	Chief Accounts/ Audit Executives
1. Addresses problems or situations from a fresh perspective and challenge existing paradigms and ways of doing business	x	x	x
2. Evaluates local and global influences (including stakeholder relationships) on measures of business success and value creation			x
3. Uses the UN Sustainable Development Goals (SDGs) as a framework to connect business strategies with global priorities	x	x	x
4. Communicates how an organisation creates value through the business model	x	x	x
5. Uses UN Sustainable Development Goals (SDGs) to align the organisation's context with its governance, strategy and its business model			x

2.8 Responsible Leadership

Local government accountants and internal auditors require technical expertise in governance, risk and control to inform their work and help their entities accomplish their objectives. These competences enable one to apply a thorough understanding of governance, risk and control appropriate to the entity.

Responsible Leadership	Accounts Staff	Internal Audit Staff	Chief Accounts/ Audit Executives
1. Educates senior management and board/council on best practices in governance, risk and control	x	x	x
2. Evaluates the appropriateness of the organization's frameworks for governance, risk and control		x	x
3. Contributes to the development of risk-oriented culture within the organization		x	x
4. Maintains a comprehensive insight into the organization's current and emerging risk profile	x	x	x
5. Monitors future risk changes to the organization based on political, economic, social, environmental, legal or technological factors and their potential impact		x	x
6. Creates activity plans based on the risk and its impact on the organization		x	
7. Assesses IT governance		x	x
8. Ensures activities are aligned with and enhances the organization's enterprise risk management strategy and risk profile	x	x	x
9. Ensures that proposals for improvements to internal controls are balanced with organizational objectives and capabilities		x	x
10. Provides an explanation on the risk profile of the organization to board and senior management			x
11. Supports a culture of fraud risk awareness at all levels of the organization	x	x	x
12. Advises on the organisation's performance management framework, appraisal methodology and measures used to offer incentives			x

INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF UGANDA

📍 PLOT 42/46/48 BUKOTO STREET, KOLOLO, P.O. BOX 12464, KAMPALA, UGANDA

☎ 0414-540125 🌐 www.icpau.co.ug ✉ standards@icpau.co.ug 📱 @ICPAU1 📘 ICPAU 📺 Institute of Certified Public Accountants of Uganda 📺 ICPAU