

## TRAINING AND COMPETENCE ASSESSMENT OF INTERNAL AUDITORS

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**Introduction.** The success and competitiveness depend on competent management decisions and the level of competence of the personnel that directly affects the quality of the end product of each company. High requirements are put forward for the competence of personnel who are engaged in various kinds of control.

The international standard ISO 19011:2011 "Guidelines for management systems auditing" says that the trust and the confidence in the audit process depend on the competence of those who carry out the audit.

The auditors should pass appropriate training, traineeship and certification, maintain and improve their competence in this field of activity.

The **aim** of our research was the development of the internal auditors training program and evaluation of their competence.

**Materials and methods.** To conduct this work, we have used the ISO 19011:2011 standard requirements and methods of personnel certification at the enterprise.

Results and discussion. As a result of conducted research a program for internal auditors training and assessing their practical work at the pharmaceutical company has been developed, which includes:

- selection plan (determination of the necessary professional skills and knowledge of potential auditors);
- criteria for evaluation and ranking of candidates (assessment of professional knowledge of candidates for auditors and their expertise rating on a 5-point scale);
- training program for internal auditors (list of lectures and practical exercises followed by evaluation of acquired knowledge);
- program to improve knowledge and skills (development plan);
- quality control program of internal auditors work after conducting audits at the enterprise (used the method of units workers questioning where the internal audit carried out).

**Conclusions.** The program developed can be used in the preparation of internal auditors in the pharmaceutical enterprises. It allows assessing the skills and knowledge of potential auditors and train them to use the knowledge gained in practice. The program is aimed not only at the recruitment and training of auditors, but also to ensure the monitoring of their professional development.