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Developing Professional Competence in Oversight Institutions: A Capacity Building Framework

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Abstract

Professional competence represents a critical determinant of oversight institution effectiveness in combating corruption and ensuring accountability. This study examines the current state of professional competence among oversight personnel and proposes an integrated development framework. To assess professional competence levels among oversight institution staff, identify key competency gaps, and develop evidence-based recommendations for capacity building that integrate modern professional standards with effective development practices. A mixed-methods approach was employed, combining qualitative interviews with 14 senior oversight officials and competency assessment surveys. Content analysis identified four core competency domains: technical skills, analytical capabilities, personal attributes, and communication abilities. A competency gap analysis was conducted using international benchmarks and local requirements. Professional competence levels averaged 3.1/5.0, indicating substantial room for improvement. Technical competence showed the greatest variation (2.7-3.8), while communication skills were consistently underdeveloped (2.9/5.0). Key barriers included inadequate specialized training (71% of respondents), non-merit-based selection (64%), and limited professional development opportunities (57%). Systematic capacity building requires comprehensive training programs, merit-based selection systems, international knowledge exchange, and integration of professional ethics. The study presents a holistic framework for developing oversight professional competence that balances technical excellence with ethical integrity.

Keywords: Professional Competence, Capacity Building, Oversight Institutions, Public Sector Auditing, Human Resource Development, Training Programs

Introduction

Professional competence in auditing bodies represents the cornerstone of both good government and anti-corruption in public administration (Reichborn-Kjennerud et al., 2023).

In governments around the world today faced with ever more refined large-scale corruption and complex administrative issues, in particular capable auditing professionals are needed. In order to fulfill their tasks, the capacity of auditing bodies depends, fundamentally, upon the knowledge, skills, and moral compass of their employees (Intosai, 2022). Therefore, professional competence thus becomes--from a strategic perspective of public governance--a primary worry (Lonsdale, 2020).

Recent global developments illustrate the urgent need for stronger audit agencies (Transparency International, 2023). Throughout the outbreak of COVID-19, the world's various public sector auditing systems exposed enough loopholes to handle emergencies, leading to unprecedented risks of corruption. New digital competencies are now needed in areas such as data analysis, whistle-blower protection, or bank watchdog work due to the ongoing electronification and increased complexity of government transactions (OECD, 2024; Gepp et al., 2023). The technological change fundamentally redefines some of the competence requirements for oversight professionals who are thus in need on an imperative basis for training initiatives (Clark & Mayer, 2024).

Given that professional competence in statutory oversight bodies is such an important matter, Oman and the other Gulf Cooperation Council (GCC) countries face a host of challenges, including very young demographics, large-scale infrastructure projects, and rapid development in other areas where the skills required for effective oversight are still developing (Al-Lamki, 2023). In addition, efforts to blend traditional governance ethics with contemporary practices in "good governance" call for auditors who can be effective players on both sides of a divide. Regional research highlights similar patterns of competency problems across all GCC countries; the way institutions react ranges (Al-Sabah, 2024).

Yet even with the growing awareness of such competence topics, there have been few systematic studies of how to build up the professional development skills needed for oversight work (Morin, 2021). Most of the research has emphasized constitutional and legal principles of oversight as opposed to staff capacity, leaving wide gaps in knowledge. What is especially lacking from the literature are comprehensive general models for modern-incorporated competencies which reflect local governance culture and practice (Stapenhurst et al., 2023); hardly a small gap should be regarded as significant by those developing countries that seek culturally suitable reform in their oversight.

This research seeks to fill these gaps by investigating professional competence in Omani audit institutions and proposing an integrated development model. It thereby contributes to current governance literature by providing empirical evidence that clarifies competence problems (Johnsen et al., 2023) and suggests how both local institutions and global norms can be harmonized in a practical manner (Intosai, 2022; Arabosai, 2022).

Literature Review and Theoretical Framework

Conceptual Foundations of Professional Competence

Professional competence is the knowledge, skill, ability, and ethical orientation necessary for competent performance (Spencer & Spencer, 2019). Competence in oversight has two dimensions: general professional capability and the specialized audit-related skills required in public sector settings (Intosai, 2022; IIA, 2023). Modern views of competence focus less on

individual knowledge or skills than they do on specific descriptors of what professionals like this one perform well (Boyatzis, 2022).

Technical competence is defined by expertise in various fields, methodological knowledge, and the facilities or tools needed for any given oversight function (Tietyen, 2020). This includes a knowledge of auditors' standards and financial analysis techniques, as well as the various legal requirements on compliance with public money usage. He will need to appreciate, at least in broad outline, how to go about investigations (Intosai, 2022). Analytical competence means having the ability to think critically and solve problems. You also need skills in data interpretation if irregularities are going to be identified instead of just accepted or missed entirely by lack of information (Johnsen et al., 2023; Gepp et al., 2023). Modern analytical competence also includes standards analysis and pattern recognition skills, predictive modeling, and technology used increasingly.

Interpersonal competence is about communicating, cooperating with stakeholders, and coping well as an oversight professional (Reichborn-Kjennerud & Johnsen, 2022). These skills let you report your findings to people you audit (if they are interested in what you find), get along with them so that relationships can be helpful rather than otherwise when needed, by-passing complex organizational politics in which there may well be strong interest groups and yet also important differences as needed. Academic research shows interpersonal abilities are very important for competent oversight (Morin, 2021).

Ethical competence is the moral backbone guaranteeing that scrutinized activities will serve public interests rather than being manned by slumlords and politicians (Gutmann & Thompson, 2020). This dimension has received increasing attention recently due to high-profile failures in oversight blamed not on lack of technical skill but because people were unwilling to adhere strictly enoughto it (Rose-Ackerman & Palifka, 2022). Today's stress on truthfulness, fairness, and impartiality reflects recognition that in oversight, you cannot rely solely on technical skills. You need strong ethical foundations (IN TOSAI 2022).

Competency Models in Oversight Institutions

International organizations have produced extensive competency models for the oversight professionals (Intosai, 2022; IIA, 2023). Its Professional Standards emphasize technical know-how on how to conduct an audit, financial analysis, and compliance with the law, plus soft skills such as good communication and dealing effectively with stakeholders. These are globally accepted standards of competence that shape professional development efforts around the world (Intosai, 2022).

By these standards, the Institute of Internal Auditors (IIA, 2023) defines competence as four aspects: adherence to audit standards and procedures, business understanding and understanding of how organisations work, communication/interpersonal ability, and ethical behavior/professional standards. These standards serve as yardsticks against which the competence of an oversight professional can be measured and improved, although they must often be adapted for use in non-Western contexts due to their Western background (Arabosai, 2022).

Regional adaptations take into consideration the cultural and social setting as one dimension of what constitutes "competency" (Al-Mansoori, 2024; Al-Rashid, 2023). These include "language proficiency", regional legal appeal, and local modes of local governance in the course curriculum. Regional models like these are a good illustration not only that international standards can be integrated with cultural particularity but also a basis for people-originated adaptation in other countries (Al-Sabah, 2024).

Recent developments in mappable job performance stress digital skills, a capacity to carry out data analytics, and an awareness of cybersecurity as integral components to modern oversight proficiency (OECD, 2024; Gepp et al., 2023). The use of artificial intelligence and machine learning in the audit processes, however, dictates that oversight professionals also need to develop new, technologically-related competencies at the same time and before rigorously maintaining traditional analytics skills. Work by Ng & Law (2024) demonstrates that increasingly, Digital Competence assessment relies upon AI-powered tools for comprehensive evaluation, representing the very technological transformation inherent in professional competence.

Capacity Building Approaches

There are several strategies for development in skill areas. Get guaranteed instruction on specific competencies through a formal training program. The operation lacks practical learning experience, however (Kirkpatrick; Kirkpatrick, 2022). The study showed that the efficacy of training is largely dependent upon the quality of teaching design, learner involvement, and support after training (Clark & Mayer, 2024). Experiential learning through mentoring, job rotation, and projects develops practical skills - yet each must be carefully built into the system so that full coverage is ensured (Kolb, 2021; Knowles et al., 2023).

International exchange programs expose professionals to International Business Management practices, Best Practices in Financial Auditing, etc., and advanced methods, but they must be carefully adapted for innovation within local frameworks. （OECD, 2023; Nordic Audit Cooperation, 2023） Evidence from leading oversight institutions illustrates that international cooperation is a major accelerator of competence development, thanks to its exposure to different approaches and valuable techniques. (NAO, 2024)

Equally, technology-enhanced learning platforms offer scalable and less-expensive training programs yet may lack those physical elements which are so vital to the development of effective oversight professionals (Clark & Mayer, 2024; UNESCO, 2024).

Recent research promotes an integrated approach that combines multiple methods of development within comprehensive frames (Garavan et al., 2022). This recognizes that competence development requires continuing effort in many directions rather than single-shot training. Done well has had only modest success at best (MacDonald; Arthur, 2004).

Meta-analytic evidence confirms that combined-method approaches yield significantly better outcomes than single-method interventions. This must be partly because such a flexible mode is better suited to deal with the demands of modern work life (Garavan et al., 2022).

Microlearning is gaining popularity today, offering bite-sized content across concentrated themes that can be dropped into a busy professional's schedule (Shail, 2023). With this approach, the time bound, which has always been one of the great limits on traditional training courses, is now overcome. However, the use of gamification in organizational training remains unproven and may even seem to violate the spirit of professionalism, both in its seriousness and its high demands on learners (Dicheva et al., 2024).

Factors Affecting Competence Development

Organizational variables are key factors that affect professional competence development (Yukl, 2023; Schein & Schein, 2023). Leadership support and resource allocation determine the priority, level, and scope of capacity-building schemes, with research showing distinct correlations between leadership support and program effectiveness (Yukl, 2023).

Organizational culture determines whether professionals create a positive or negative environment for learning competencies, affecting individuals' motivation to learn and share their knowledge with others (Schein & Schein, 2023).

Individual factors comprise motivation to develop professionally, learning styles, career aspirations, etc. (Merriam & Bierema, 2022; Knowles et al., 2023). Adult education theory suggests that key factors for a successful learning environment are self-guided learning that relates to actual new information and problems connected directly to your job. Demographically, characteristics like age, education, and experience should define the scholarly methods students use--recommending different kinds of strategies for building capacity (Knowles et al., 2023).

Environmental conditions include government rules and regulations, professional association standards, and the public's expectations of competence for oversight (Stapenhurst et al., 2023; Intosai, 2022). These external pressures not only create a favorable context for competence development but also impose constraints on both strategies. Studies show that external accountability mechanisms greatly affect an organization's commitment to professional development (Reichborn-Kjennerud et al., 2023).

Technology adoption patterns have a significant impact on the effectiveness of capacity Training (UNESCO, 2024; Clark & Mayer, 2024). With advanced digital infrastructure networks, companies are able to make good use of e-learning platforms, virtual reality training, and artificial intelligence-based model manufacturing learning paths. But this is not true for everyone: cleavages in access to technology create developmental deficits in competence, especially affecting developing countries (OECD, 2024).

Measuring Professional Competence

Competence measurement poses serious challenges due to its multidimensional characteristics and dependence on context (Spencer & Spencer, 2019). Conventional methods concentrate on input measures such as education credentials and experience levels. Yet these types of data might not accurately gauge actual competence or performance output, prompting an increasing interest in more refined assessment instruments (Boyatzis, 2022).

Tests based on a person's public behavior (Boyatzis, 2022) allow visible signs of competence at work. These are correlated with the present stress on showing competence rather than just having qualifications. New types of assessment are emerging too, oriented towards several types of evidence, including product samples, back at work college evaluation reports, and self-evaluations (Driessen et al., 2023). This type of multi-faceted approach provides a more profound picture of competence than single-method approaches.

Competencial Evaluation measures link one's competence withactual outcomes, such as audit accuracy and stakeholder satisfaction (Reichborn-Kjennerud et al., 2023). Nevertheless, these assessments might be influenced by factors other than individual standing competence; they require careful explanation and attribution. Studies have continued to stress the use of multi-method assessment, combining input measurements from different directions as well as behavioral outcome events for a comprehensive evaluation picture (Johnsen et al., 2023).

At present, digital competency evaluation tools have been appearing. These tools use artificial intelligence to analyze models of work activities, decision-making processes, and output fulfillment to provide full-fledged competency profiles (Ng & Law, 2024). While they offer more objective and continuous appraisals, ethical factors such as privacy and algorithmic bias need attention.

Theoretical Framework

This report adopts an integrated competency indexing framework, which takes international great practice (Intosai, 2022; IIA, 2023) as well as local government characters (Arabosai, 2022). Our model, rooted in modern talent theory (Spencer & Spencer, 2019; Boyatzis, 2022), is made up of four important parts:

First, Technical Expertise: Special knowledge and skills needed for supervision work, including audit methodology, financial analysis, legal compliance, and risk in control discipline (Intosai, 2022; Lonsdale, 2020). Today's requirements also include digital forensics capability, data analytics, and security review capabilities (OECD, 2024; Gepp et al., 2023).

Second, Analytic Competence: Thinking and problem-solving skills, as well as the means to conduct an inquisition needed to find and dissect complexity (Johnsen et al., 2023). Today, one also has to be an adept statistical software user, and the same is true when it comes to recognizing patterns. One needs the ability of predictive models that advanced technology offers us mentioned earlier (Gepp et al., 2023; Ng & Law, 2024).

Third, Personal Competence: Completeness, objectivity, independent thinking, and the power of resilience needed for an effective supervisory operation (Gutmann & Thompson, 2020; Rose-Ackerman & Palifka, 2022). Modern needs also comprise tininess, emotional intelligence and interest suffused with culture so as to meet stakeholders in diversity. Fashion from Asia flocking westwards always suggests upcoming trends to university learners around the world (Merriam & Bierema, 2022).

Fourth, Interpersonal Competence: Communication, collaboration, and stakeholder management skills necessary for effective oversight delivery (Reichborn-Kjennerud &

Johnsen, 2022; Morin, 2021). Contemporary emphasis includes digital communication, virtual team management, and cross-cultural collaboration capabilities (UNESCO, 2024).

Methodology

Research Design

This study employed a mixed-methods approach. Its qualitative interviews were complemented by quantitative competency assessments in order to provide a complete understanding of professional competence in oversight institutions (Creswell and Plano Clark, 2023). The data was separated by method. Chances emerged to fine-tune results and explore more deeply complex competency relationships. This approach was justified against the background of prior research on assessment methods a single study approach (Morin 2021, Malin 2015, Borge and Rønning 2018).

Study Setting

The research was conducted in the northwestern city of S weida province's educational authorities, internal audit departments, Financial control office heads, leaders, and staff in charge of administrative oversight, and so on. China's educational sector had been selected because of its heavy public investment, large organizational scale, and the fact that it is a key area for national development (Al-Lamki, 2023).

Oman provides an interesting context in which to study the professional competencies of authorities with management responsibilities, balancing traditional governance and modern administrative functions. Additionally, Vision 2040 initiatives give priority to governance and capacity building, creating an environment conducive to professional development in oversight. It is also how things should be done around here.

Participants

The study was conducted through purposive sampling and according to established qualitative research protocols. It involved 14 senior officials responsible for oversight work, all of whom had been specially selected (Creswell and Plano Clark, 2023). In order to participate in the research, subjects were required to meet the following criteria: at least director general level or above positions, tenure of 10years as an overseer, and willingness go through comprehensive interviews and assessments.

Characteristics consist of: with undergraduate to doctoral degrees, 43% possessed advanced degrees. Professional experience averaged 16.2 years (range: 10 – 25 years). Coverage included both central oversight units (57%) as well as regional offices (43%), ensuring broad organizational perspectives.

Data Collection

Qualitative Interviews: Semi-structured interviews covered perceptions of competence, how one develops their skills, and what direction improvement should take next according to methodological guidance provided by Creswell and Plano Clark (2023). Interview guides consisted of questions on what level they currently see themselves, what has influenced their career development in the past, and suggestions for systematic improvements. However, in order to ensure the authenticity and comfort of the interviewees, interviews were conducted in Arabic (Braun and Clarke, 2023).

Competency Assessment Survey: Instrumental measurement was used to gauge the four major competency domains on a five-point Likert scale. Two models from the Intosai (2022) and the IIA (2023) were used for this process. This instrument was submitted to experts for content validation and given to professionals engaged in oversight work for pilot testing, to ensure that it was both reliable and valid.

Data Analysis

As per guidance from Braun and Clarke (2023), a thematic analysis was conducted in six stages using NVivo 14 software: familiarization with the data, coding data into initial codes, searching for themes within those codes, reviewing themes, defining and naming themes that have emerged, and writing down the final report. Quantitative analysis entailed descriptive statistics, examining current versus needed competency levels in order to diagnose deficiencies, and correlational analysis to dig deeper into the relationships between competency domains and demographic variables.

Results

The Current State of Professional Competence

An assessment of all oversight institution staff showed that professional competence varies between different groups. With a grand mean score ranging from 3.1 to 5.0, there are significant spaces for improvement in all ability levels. Table 1 shows the professional competence levels by domain, while Table 2 illustrates the competency gaps by specific skills.

Table 1

Professional Competence Levels by Domain

Competency Domain	Mean Score (1-5)	Standard Deviation	Range	Percentage ≥4.0
Technical Competence	3.2	0.8	2.7-3.8	29%
Analytical Competence	3.0	0.7	2.3-3.6	21%
Personal Competence	3.3	0.6	2.8-4.1	36%
Interpersonal Competence	2.9	0.8	2.1-3.4	14%
Overall Competence	**3.1**	**0.7**	**2.5-3.7**	**25%**

Table 2

Competency Gaps by Specific Skills

Skill Area	Current Level	Required Level	Gap	Priority
Digital Auditing	2.3	4.2	-1.9	Critical
Data Analytics	2.5	4.0	-1.5	High
Report Writing	2.7	3.8	-1.1	High
Risk Assessment	2.9	4.1	-1.2	High
Stakeholder Management	2.8	3.9	-1.1	Medium
Financial Analysis	3.1	4.0	-0.9	Medium
Investigation Techniques	3.0	3.8	-0.8	Medium
Legal Compliance	3.4	4.0	-0.6	Low

Development Barriers and Challenges

Table 3 demonstrates the primary development barriers, which include the impact level from 1 to 5, frequency of barriers, and percentage.

Table 3

Primary Development Barriers (N=14)

Barrier Category	Frequency	Percentage	Impact Level (1-5)
Inadequate specialized training	10	71%	4.3
Non-merit-based selection	9	64%	4.1
Limited development opportunities	8	57%	3.9
Resource constraints	8	57%	3.7
Outdated training content	7	50%	3.8
Organizational resistance	6	43%	3.4
Language barriers	6	43%	3.2

Implementation Challenges - In-Depth Analysis

Training with Infrastructure Inadequacies

Systematic gaps in training

A gap of major significance in the area of implementation, the lack of a unified approach to training infrastructure had an impact on 71% participants :

- Lack of Specialized Training Centers: There was no single place dedicated to oversight of professional development. Participants attributed their general lack of specialized training in part to the administrative nature because there is no job title which matches 'oversight professional', even though many people were employed as exert shts doing just that sort can meant only by someone like myself it seems was exact translation--both misleading and inexplicable ''We all take generic management courses that do not teach us how to do effective audits or ferret out cleverly contrived corrupt acts," pointed out a participant in an OSS.

- Obsolete Curriculum and Content: Materials for training were very out of date. Available content, however, was more than a few years old in 64% of cases. Critical technique gaps included this list: digital auditing techniques-- what do you mean by that, data analytics, and modern methods to incinerate corruption. "We are still using training materials that are focused on paper-based auditing, " said another participant.

- Lack of Practical Training Components: Some 79% of participants reported that the training they received was merely written without any sort of practical experience at all. The conditions needed to rectify this dire situation, such as simulation laboratories or other facilities for case study purposes, did not exist. "We study the routines of evaluation or investigation in class again and again, but never get real practical exercises until we are actually engaged on a case," noted an official.

- Inadequately Qualified Trainers: Often, it would be trainers who had no current oversight experience or higher qualifications who were teaching. Of the 29% instructors with international certification and recent field practice, only one-third had any international certification at all. "Sometimes the problems our trainers do not know about," admitted a participant who was another official.

Technological Integrated Failures:
Systematic impediments to digital competency development
- Obsolete Technology Infrastructure: Eighty-six percent of oversight units did not have any modern audit software, digital analytical tools, or digital forensic capabilities, which meant training in these areas was impossible, no matter how skillfully intended by oneself or for you as an assessor. "We learn digital auditing? How can we copper-bottom good study method when our computersare unable to operate state-of-the-art investigative equipment by modern audit software?" shocking question asked the author of operating systems textbooks.
- Scarcity of Digital Learning Platforms: Continuous professional development had no networked learning management system. Free online learning, free mobile learning, and free virtual collaboration tools were non-existent. "We're dying of classroom teaching while the world out there has moved on to online and blended learning."- remarked another participant.
- Shortage of Cybersecurity Professionals: There was a serious shortage of cybersecurity auditors, with only 14% of participants having even a basic knowledge of the subject. However, there were no training programs for this new kind of worker at any stage. An official explained: "We are supposed to audit digital systems, but never learned about cybersecurity risks."

Human Resources Management and Recruitment Challenges
Non-Merit-Oriented Recruitment Systems
There were systematic problems in human resources management that affected 64% of competence development efforts:
- Relationship-Oriented Recruitment: Relationships between people, or their families, more than qualifications influenced the choice of staff. Assessments of competence were not objective; some candidates who had better abilities than others did worse simply because others had come from wealthier and more powerful families. "It's not always the best-qualified people that get hired, 'bosses' and brothers-in-law'–these are things that can sway an employer's mind," admitted one member who reflected in a monologue.

- Indistinct Competence Requirements: Job descriptions had no specific competence requirements, lacking the basis for objective selection. Posts descriptions were too sketchy on the technical D, design, construction and management of public english X-NET systems, but not so sketchy as that example in another article. "Announcements are so banal that anyone can say they meet the terms," observed another participant.

- Inadequate Assessment Methods: Interview-based selection procedures did not include either competence checks or practical tests, and so tended to favor candidates for whom no evidence of technical competence came through. "We employ people who are nothing more than a chat," pointed one official to another.

- Promotion Without Competency Development: The basis for promotion was continuity and relationships rather than real growth in competence. It was quite normal for promotions to be made without any analysis of competence. "Engaging people will be promoted, whether or not they improve their skills," pointed out one participant.
Lack of Performance Evaluation Systems

Performance management failed to support the development and reinforcement of competence:

- Inability to Assess Professional Competence: Appraisal of personnel performances was based on whether they followed administrative procedures, rather than on their professional skill development. There was no systematic appraisal of staff members' technical capability, analytic ability, or professional growth. 'We appraise whether procedures were followed, but not the fact that we are becoming better auditors,' said one staff member.

- Lack of Planning for Development: Development plans for individual competence did not exist, making systematic competence building impossible. It was also impossible to gauge what training would help participants, or to pinpoint what they could be learning from their own development experience. "No one ever asks me about what skills I need to develop or how I can do better as a professional," said another participant.

- Absence of Feedback Mechanisms: With nowhere to look for feedback on skill development, no one had much chance to improve. Relationships providing mentor-type assistance were amateurish and irregular. 'We don't know if our professional quality is rising because no one gives us any feedback,' said one worker.

Organizational Structure and Support Constraints

Budget Constraint and Resource Allocation

Of the 57% of development projects, 86% claimed that their organizational support was systematically limited:

- Low Training Budgets: Funds for professional development were very limited and often diverted to operational requirements. International training, certificates, and higher education were unfunded. "In the face of higher priority policy measures, the first thing to cut is training budget," said one participant.

- Inadequate Staff Prevented Development Capacity: An extremely short staff made it impossible for the unit to be directly involved in developmental activities. People were too busy just running the shop effectively to take time off work and develop new skills, generalize their knowledge--at least that's what another participant said.

- Lack of Development Infrastructure: No dedicated learning rooms, resource centers, or professional libraries were to be found anywhere. There was no way to get hold of the necessary study materials and professional journals, to say nothing of some much-needed reference resources. "We don't even have an appropriate library with the current audit standards, you know, best practices," noted one official.

- Constraints on Technology Resources: Lack of investment in modern technology made it impossible for people to learn new techniques. The outdated equipment, lack of software licenses, and low connection speeds all lessened efficiency. "Our technology is five centuries out of date. This is the only place where such a situation is possible," said one participant.

Failures of Knowledge Management and Institutional Learning

Systemic problems in organizational learning made long-term competence development problematic as well:

- No Knowledge Capture System: Once experienced personnel left the scene by retiring or transferring, their knowledge was lost. The result was that there was no systematic way to pass along this information. No recording medium; no sharing activities; in short, people just threw down everything like unripe rice when they left office," said another participant.

- Poor Communication and Collaboration: Limited interaction among units meant that people could not share their experiences or learn from others. Geographic separation--the lack of wells where budding professionals could quench their thirst with drink--and hierarchical barriers were constraints on professional networking. "We seldom have anything to do with auditors from other units to exchange or learn," observed another participant.

- No Systematic Modernization of Successful Practice: Invitation techniques for auditing, research methods, and problem-solving newspapers werenot. This meant that each person had to find their own way. "We are forever starting from scratch because there is no one method that works and everyone uses it," commented one official.

Cultural and Social Obstacles to Implementation

Resistance To The Culture Of Professional Development

Cultural factors created major obstacles in the course of implementing 43 percent of our development initiatives:

- *Traditional Hierarchy Vis-à-vis Merit-Based Development:* Lending respect to tradition for seniority came into conflict with competence-based advancement; this was one reason for resistance to systematic professional development. Senior people would feel threatened at times by the improvement in their junior staff's competencies. "Some senior officers don't want the junior staff to become killed because it overturns traditional hierarchies," commented another participant.

- *Avoidance of risk and resistance to Innovation:* The organization's culture discouraged new methods and made it difficult to adopt modern techniques of competence development. Preference for traditional methods meant that we remained unable to implement current approaches to training. This was how one participant explained it: "People prefer the old ways, although new ones might be more effective."

Family and Social Expectations

Many external social factors influenced priorities in competence development: If family and social obligations are heavy, one has little time for professional development. Evening and weekend training clash with social expectations. "Family and social obligations make it difficult to commit time to professional development," one participant pointed out.

- Limited Professional Recognition: Oversight professionals have limited status in society, and their enthusiasm for perfection and competence development is much reduced. The public's view of government auditors is often totally negative. "Society doesn't appreciate what we do, so there is less motivation to pursue excellence in one's profession," said yet another participant.

Obstacles to International Cooperation and Exchange of Knowledge

Limited International Exposure

With little international exposure, it is more difficult to develop: Stuck in a closed society, people grow.

- Language Barriers: There are few opportunities for international training and resources, and few instances of meeting other professionals. As it should be. Most international materials are not available in Arabic. It is one perspective, strings with perhaps two fixed passwords of distance-limited English proficiency barrier to international trainingand resources, professional networks.

- Visa and Travel Restrictions: High, obscure approval processes and low staffing levels meant that few people were actually approved for international professional development. "The procedures for getting out of international training are so complicated that people don't even attempt it," another participant said.

- Lack of International Partnership Programs: No systematized exchange mechanism existed with conk-removed transnationalaudit institutions. Of course, staff exchanges and collaborative learning were beyond the glocal knowledge pool. "We work in isolation without learning from international experiences and best practices," one person said.
- Certification and Accreditation Gaps: Difference of opinion

Requirements for Professional Development Framework

Table 4 illustrates the components of the priority development framework, including the importance, implementation feasibility from 1 to 5, and resource requirements.

Table 4

Components of the priority development framework

Framework Component	Importance (1-5)	Implementation Feasibility (1-5)	Resource Requirements
Specialized Training Centers	4.7	3.2	High
Merit-Based Selection Systems	4.5	3.8	Medium
International Exchange Programs	4.4	2.9	High
Digital Learning Platforms	4.3	4.1	Medium
Competency Assessment Systems	4.2	3.7	Medium
Mentoring Programs	4.1	4.3	Low
Professional Certification Support	4.0	3.1	Medium
Knowledge Management Systems	3.9	3.4	Medium

Discussion

Comparative Analysis with International Standards

This study's levels of competence expose major weaknesses compared to the Intosai (2022) benchmark established and cited by leading audit institutions (NAO, 2024; Nordic Audit Cooperation, 2023). Oman's overall competence assessment of 3.1/5.0 falls within the range for developing countries generally cited in other studies (2.8-3.4). It lags far behind internationally established auditing entities in developed countries (4.0-4.5) (Reichborn-Kjennerud et al., 2023; OECD, 2024).

Regionalobs:

- UAE's Federal Audit Office now reports higher levels (3.6/5.0 even) in technology and international systems; modernizing it from strategic partners rather than my venerable guest this millennium at Best Western Motel. (Al-Mansoori 2024)
- Saudi Arabia's General Auditing Bureau, on the one hand, is not much different overall (3.2/5.0). But in analytic training, they have a clear lead and do well because of advanced programs. (Al-Rashid 2023)
- Kuwait's State Audit Bureau is not far below (3.0/5.0), although it does have many of the same problems with computers and a need for more international training. (Al-Sabah 2024)
Comparisons One: International Best Practices

In the Nordic countries, competence ratings are the highest, at least according to this establishment's comments on Nordic countries. My view is that they are able to make their people go north by offering them good jobs and international experience programs. But the idea of "3.9-4.3" includes Hong Kong as well as China's other four provinces, even though Shenzhen gives it a 4.7 rating. (Nordic Audit Cooperation 2023). And the United Kingdom's National Audit Office attaining 4.2/5.0 is a result of sustained efficiency testing systems that promote career development as well as lifelong learning. (NAO 2024) We intend to use these two institutions as model cases for dilute strength-and-blood innovation and non-alcoholic entry to realize excellence through persistence and system formats. (OECD 2023)

Comparison among Top-Level Institutions
The largest deficits are in digital skills, with a score of -1.9 compared to the target. However, more revealing is that almost all of those leading institutions invest heavily in special training and infrastructure to help their staff develop these skills. There are even support organizations dedicated specifically to this area (OECD, 2024; Gepp et al., 2023). This news confirms how universal such challenges as those turning developing societies into information societies have become: what I mentioned was just China's recent experience of trying to deal with them electronically, without any real substitution for pen or paper, is another example in point. This trend has been pointed out annually by many sources, such as UNESCO (2024), on the topic of handicaps that prevent digital transformation in developing countries.
The Section should be included, of course, but please do not do each sentence in turn and ask whether to replace any words intuitively; the effect is not good or choppy. Please let them both be worked through in whole together - reshaping as necessary for clarity. The SECTION HEADING should be used for each item (automatically every time it is reappeared).

Technology Integration and Digital Transformation
The study identifies key gaps in digital proficiency that need to be addressed rapidly, consistent with global trends as identified by OECD (2024) and UNESCO (2024). For modern oversight agencies, artificial intelligence, machine learning, and cutting-edge data analytics must become part of their competence-building frameworks (Gepp et al., 2023; Ng & Law, 2024).

Internationality in that Successful digital transformation necessitates the systematic investment of technology infrastructure, specialized programs to raise awareness of new product offerings, and an all-out partnership with providers (Clark & Mayer, 2024). Leading oversight institutions are showing that it can be necessary to cross national borders quickly, develop and chase after success through concentrated investment and international

cooperation alike (NAO, 2024; Nordic Audit Cooperation, 2023), but it is still necessary to adapt meaningfully biographically for different cultural contexts in which a country finds itself (UNESCO, 2024).

Cultural Adaptation and Local Context

This research shows that effective competency-building needs to merge the world's best practices with respective cultural backgrounds. (Knowles et al., 2023; Merriam & Bierema, 2022) Developing countries cannot simply copy Western competence models but must establish systems that reflect indigenous governance values while also adhering to international professional standards (Arabosai, 2022; Al-Rashid, 2023).

Cultural adaptation strategies include integrating traditional concepts with modern professional requirements, using local case studies and examples in training programs (Braun & Clarke, 2023), and creating assessment methods suitable for particular cultural contexts that are consistent with shared values while still adhering to strict professional standards (Driessen et al., 2023). The experience of benchmarking regional enterprises in GCC countries gives refreshing materials for valuable case studies on effective cultural adaptation (Al-Mansoori, 2024; Al-Sabah, 2024).

Limitations and Future Research Directions

This research, limited to educational oversight within one country, cannot be generalised to other sectors or countries in spite of its providing valuable deep insight consistent with qualitative research rigor (Creswell & Plano Clark, 2023). Despite the loss of statistical generalisation from the small sample size, it shows an in-depth understanding of particular problems being faced by oversight professionals in equivalent settings.

Shaping future research must be a comprehensive study of competency development in multiple dimensions and across many countries to test the suitability of this framework. The basic foundation work for research in this area has already been made by Stapenhurst et al. (2023). It could be a valuable research project to set a certain number of competence standards (say five) at different levels and then observe how those competencies develop over time through intervention. (Reichborn-Kjennerud et al., 2023). Comparative research needing further exploration includes, for instance, how different cultural and institutional contexts shape professional competence development patterns (OECD, 2023). It would be wise to adopt an experimental design for assessing the effectiveness of specific training and development approaches--a well-tried method which basically involves research on training in industry. (Kirkpatrick & Kirkpatrick, 2022; Garavan et al., 2022). Mixed-methods surveys combine qualitative analysis with quantitative research to give a deeper understanding of the complex relationships among professional competences (Johnsen et al., 2023).

Conclusion and Recommendations

Key Findings Summary

This study demonstrates that professional competence in oversight institutions operates at moderate levels (3.1/5.0) with significant improvement potential across all domains, confirming patterns identified in similar developing country contexts. Critical gaps in digital competence (-1.9 from required levels) and systematic barriers, including inadequate training

infrastructure, non-merit-based selection, and organizational support limitations, require urgent attention aligned with international reform priorities.

Policy Recommendations

Immediate Priorities: Based on international best practices (OECD, 2023; NAO, 2024; Nordic Audit Cooperation, 2023) and regional experiences (Al-Mansoori, 2024; Al-Rashid, 2023; Al-Sabah, 2024), the following priorities are recommended:

- Establish specialized training centers with modern technology infrastructure following Intosai (2022) and IIA (2023) standards and merit-based selection systems aligned with international human resource management best practices (Yukl, 2023)
- Launch emergency digital competence programs addressing critical gaps identified by OECD (2024) and create international partnerships for knowledge transfer following successful models (Nordic Audit Cooperation, 2023)
- Develop online learning platforms utilizing contemporary e-learning principles (Clark & Mayer, 2024) and implement mandatory certification requirements linked to career advancement (IIA, 2023)

Implementation Strategy

Successful implementation requires 3-5% of annual oversight budgets over five years, focusing on technology infrastructure and international partnerships, consistent with investment levels in successful competency development programs (Garavan et al., 2022). Phased approach beginning with foundational competency programs and digital infrastructure (Kirkpatrick & Kirkpatrick, 2022), followed by advanced specialization and international cooperation (OECD, 2023), offers a manageable, comprehensive reform pathway.

The ultimate goal is developing oversight professional competence that meets international standards (Intosai, 2022) while ensuring effective governance and accountability in an increasingly complex environment (Transparency International, 2023; Rose-Ackerman & Palifka, 2022).

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