

A2: INITIAL DATA REQUEST

Purpose: Obtain some high-level data about the entity, plus an indexed list of types of documentation that will be necessary to complete a quality assessment

1.	Entity information.	[enter entity name]
	a. Entity's headquarters and other principal administrative locations:	[enter your data]
	b. Website:	[enter your data]
	c. Locations of major operations:	[enter your data]
	d. Approximate number of employees:	[enter your data]
	e. Any additional background information (e.g., asset size, revenues):	[enter your data]
2.	Name, title, and contact information of the HIA:	[enter your data]
3.	Name, title, and contact information of the person to whom the HIA reports:	
	a. Administratively:	[enter your data]
	b. Functionally:	[enter your data]
4.	Internal audit function background information:	
	a. Name, title, contact and Locations of the internal audit function's staff:	[enter your data]
	b. Name and title of the primary contact(s) for the external assessment team:	[enter your data]
	c. Primary contact's telephone number and email address:	[enter your data]

Indexed list of types of documentation		
Ref #	Documents	Relevant Global Internal Audit Standards and Laws & Regulations
IDR1	Audit Committee Charter	Standards 6.3, 7.1, 11.1
IDR2	Internal Audit Charter	Standards 2.1, 2.3, 3.1, 4.1, 6.1, 6.2, 6.3, 7.1, 8.4, 9.1, 9.2, 9.4, 10.2, 11.1, 11.3
IDR3	Governing body agendas and minutes for the past year that include approval of the internal audit charter, quality assurance and improvement program, and internal audit plan, as well as any private sessions held with the Head of Internal Audit.	Standards 2.3, 6.1, 6.2, 6.3, 7.1, 7.2, 8.1, 8.2, 8.3, 8.4, 9.2, 9.3, 9.4, 9.5, 10.1, 10.2, 10.3, 11.1, 11.3, 12.2
IDR4	Reports provided by the Head of Internal Audit to the Governing Body and senior management for the past year. For example, the results of the internal quality assurance and improvement program (QAIP), including the function's progress towards performance objectives, or assessments of enterprise-wide or emerging risks.	Standards 4.1, 6.1, 6.3, 7.1, 7.2, 8.1, 8.2, 8.3, 8.4, 9.2, 9.3, 9.4, 9.5, 10.1, 10.2, 10.3, 11.1, 11.3, 11.5, 12.1, 12.2 PFMR 171(NG)/164(CG)
IDR5	Organization Structure showing senior management/business unit leaders with their titles, as well as the internal audit function's administrative placement and job titles.	Standards 7.1, 9.1, 11.1
IDR6	Entity wide policies – e.g. Code of Conduct and Ethics, Acceptable Use of IT, Data Privacy, Authorization matrix/Schedule of Authorization, Records and Information Management, etc.	Standards 2.2, 5.2, 9.1, 9.3, 11.1
IDR7	Overview of entity's risk management processes – e.g. an enterprise risk management (ERM) policy or procedure and periodic reports.	Standards 9.1, 11.1, 11.5

Indexed list of types of documentation		
Ref #	Documents	Relevant Global Internal Audit Standards and Laws & Regulations
		PFMR 165(NG)/158(CG)
IDR8	Copies of any significant external governance, risk management, or control framework(s) that the entity aligns its operations with – e.g. from COSO, ISACA, NIST, ISO, or others.	Standards 9.1, 11.1
IDR9	Internal audit function strategy.	Standards 3.1, 4.2, 8.2, 9.1, 9.2, 9.3, 10.1, 10.2, 10.3, 11.1 PFMR 170(NG)/163(CG)
IDR10	Internal audit manual or collected methodologies.	Standards 1.3, 2.1, 2.2, 2.3, 3.2, 4.1, 4.2, 4.3, 5.1, 5.2, 8.3, 9.3, 10.2, 11.1, 11.2, 11.3, 11.4, 11.5, 12.1, 12.2, 12.3, 13.1, 13.2, 13.3, 13.4, 13.5, 13.6, 14.1, 14.2, 14.3, 14.4, 14.5, 14.6, 15.1, 15.2
IDR11	Internal audit function's code of ethics (if not included in the internal audit charter [IDR2] or manual [IDR10]).	Standards 1.1, 9.3, 11.1 PFMR 161, 162, 169(NG)/154, 155, 162 (CG)
IDR12	Internal auditors' assertions related to ethics and professionalism.	Standards 1.1, 1.2, 2.1, 9.3
IDR13	Most recent internal audit report on entity's ethics.	Standards 1.2, 9.1, 9.4, 11.1, 11.5
IDR14	Most recent internal audit report on entity's technology risk management.	Standards 9.1, 9.4, 11.5

Indexed list of types of documentation		
Ref #	Documents	Relevant Global Internal Audit Standards and Laws & Regulations
IDR15	Most recent internal audit report on entity's fraud risk management.	Standards 9.1, 9.4, 11.5
IDR16	Internal audit methodologies for staff development (if not included in IDR10).	Standards 9.3, 10.2, 12.3
IDR17	Internal audit function job descriptions (if not included in IDR10).	Standards 9.3, 10.2
IDR18	Internal audit function competency framework or model (includes staff assessments, development plans, and other resource plans to fill gaps, if not covered in IDR9).	Standards 3.1, 3.2, 5.1, 7.2, 8.2, 9.3, 10.1, 10.2, 10.3, 11.2, 12.2, 13.1
IDR19	Internal audit function competency monitoring, including reporting progress against the development plan and managing the performance of contracted resources (if not covered in IDR4).	Standards 1.1, 2.1, 3.1, 3.2, 7.2, 9.3, 10.2, 10.3, 11.2
IDR20	Internal auditor performance appraisal templates and process.	Standards 2.2, 3.1, 3.2, 7.2, 9.3, 10.2, 10.3, 12.3 PFMR 166(NG)/159(CG)
IDR21	Internal audit methodology: QAIP (if not included in IDR10).	Standards 4.1, 8.3, 9.3, 12.1, 12.3
IDR22	Internal QAIP results from ongoing monitoring. For example: balanced scorecard reports, results of customer surveys, and engagement quality results. May be more extensive than what is reported to the governing body/board (in IDR4).	Standards 4.1, 8.2, 8.3, 9.3, 10.1, 10.2, 11.5, 12.1, 12.2

Indexed list of types of documentation		
Ref #	Documents	Relevant Global Internal Audit Standards and Laws & Regulations
IDR23	Internal QAIP results from periodic assessments. For example: confirmation of conformance with the Standards, reports of instances or conditions of potential nonconformance, and updates on action plans from prior assessments. May be more extensive than what is reported to the board (in IDR4).	Standards 4.1, 8.2, 8.3, 9.3, 10.3, 12.1 PFMR 166(NG)/159(CG)
IDR24	Most recent external quality assessment report.	Standards 8.3, 8.4, 9.3, 10.3, 11.1, 12.1 PFMR 166(NG)/159(CG)
IDR25	Most recent regulator's assessment of the internal audit function, if applicable.	Standard 11.1
IDR26	Most recent internal audit plan, including consideration of recent and coordinated assurance coverage.	Standards 4.3, 8.2, 9.1, 9.3, 9.4, 9.5, 10.1, 10.2, 12.2
IDR27	List of audits conducted over the last five years (or since the last external quality assessment, if less), each classified as an assurance or advisory engagement.	Standards 9.4, 11.1, 11.3
IDR28	Audit universe and risk assessment supporting current year internal audit plan.	Standards 1.2, 9.1, 9.4, 11.1
IDR29	Resource budget and related assumptions to complete the current year internal audit plan.	Standards 3.1, 7.1, 8.2, 9.4, 10.1, 10.2, 10.3, 12.2
IDR30	Service provider engagement letters or contracts for cosourced or outsourced internal audit services.	Standards 5.2, 7.1, 8.4, 10.2

Indexed list of types of documentation		
Ref #	Documents	Relevant Global Internal Audit Standards and Laws & Regulations
IDR31	Internal audit methodology: escalating matters to the governing body/board (if not included in IDR10).	Standards 4.2, 8.1, 9.3, 10.1, 11.1, 11.2, 11.5 PFMR 171(NG)/164(CG)
IDR32	Internal audit methodology: engagement-level planning and risk assessment (if not included in IDR10).	Standards 4.1, 4.2, 4.3, 9.3, 11.1, 11.2, 12.3, 13.1, 13.2, 13.3, 13.4, 13.5, 13.6, 14.1
IDR33	Internal audit methodology: conducting assurance and advisory engagements (if not included in IDR10).	Standards 4.1, 4.2, 4.3, 5.1, 9.3, 11.1, 11.2, 12.3, 13.1, 13.2, 13.3, 13.4, 13.5, 13.6, 14.1, 14.2, 14.3, 14.4, 14.5, 14.6 PFMR 160(NG)/153(CG)
IDR34	Internal audit methodology: communicating results (if not included in IDR10).	Standards 4.1, 4.2, 9.3, 11.1, 11.2, 11.3, 11.4, 11.5, 13.1, 14.3, 14.4, 14.5, 15.1 PFMR 171(NG)/164(CG)
IDR35	Internal audit methodology: monitoring progress of management action plans (if not included in IDR10).	Standards 9.3, 11.1, 11.2, 11.5, 15.2 PFMR 172(NG)/165(CG)
IDR36	Recent status reports used to monitor the disposition of management action plans.	Standards 11.3, 11.5, 15.2 PFMR 172(NG)/165(CG)
IDR37	Engagement supervision checklists used to ensure implementation of the methodologies.	Standards 1.3, 2.2, 5.1, 9.3, 10.2, 11.1, 11.2, 12.3, 13.1

Indexed list of types of documentation		
Ref #	Documents	Relevant Global Internal Audit Standards and Laws & Regulations
IDR38	Supporting records for a sample of audit engagements. The sample is selected from IDR27 to cover a recent, but sufficiently broad, period; with a sufficient quantity of assurance and advisory engagements to draw conclusions about overall conformance. The supporting records should cover planning, fieldwork, and reporting aspects of the engagement. Records may be viewed in audit management software during fieldwork.	Standards 1.1, 2.2, 2.3, 4.1, 4.2, 4.3, 5.2, 10.2, 12.3, 13.1, 13.2, 13.3, 13.4, 13.5, 13.6, 14.1, 14.2, 14.3, 14.4, 14.5, 14.6, 15.1
IDR39	A list of software and computer-assisted auditing tools used by the internal audit function.	Standards 5.2, 9.3, 9.4, 10.1, 10.3, 13.1
IDR40	List of specific laws and/or regulations with which the internal audit function must comply.	Standards 1.3, 5.2, 10.1, 11.1 PFM 2012, PFMR 2015, Public Audit Act 2015, GIAS applicability of standards in the Public Sector.
IDR41	The entity's latest audited Annual Report and Accounts, and other evidence of strategic priorities.	Standards 9.1, 9.2, 11.1
IDR42	Internal communications to promote the role of the internal audit function in the entity.	Standards 11.1
IDR43	Documentation of performance objectives (other than the staff development plan [IDR18]; audit plan [IDR26]; and resource budget [IDR29]) for the internal audit function for the current year and prior year.	Standards 12.2
IDR44	Topical Requirements in effect during the quality assessment review period.	Standards 13.2, 13.3



Republic of Kenya



Source: 2024 IIA Quality Assessment Manual

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