

A3: DOMAIN II PLANNING – HEAD OF INTERNAL AUDIT’S OVERVIEW

Purpose: For the Head of Internal Audit to describe the processes for conforming with the standards in Domain II, including comments on successful practices and opportunities for improvement.

Entity Name:	[enter entity name]
Date Prepared:	[enter your date]
Prepared By:	[enter your preparer]
Reviewed By:	[enter your reviewer]

Principle	Standard	Question/Prompt	Response
Principle 1 Demonstrate Integrity	1.1 Honesty and Professional Courage	1.Comment on the processes for ensuring internal auditors can perform their responsibilities with honesty and courage.	
	1.2 Organization’s Ethical Expectations	2.Describe how internal auditors respect and contribute to the legitimate and ethical aspects of the entity.	
	1.3 Legal and Ethical Behavior	3.Comment on the processes for ensuring internal auditors do not engage in or become a party to any activity that may harm or give a perception of harm to the entity, its employees, or the profession of internal auditing.	
Principle 2 Maintain Objectivity	2.1 Individual Objectivity	4.Comment on how the HIA supports and promotes professional objectivity within the internal audit function.	

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	2.2 Safeguarding Objectivity	5.Comment on how internal auditors recognize and avoid or mitigate actual, potential, and perceived impairments to objectivity.	
	2.3 Disclosing Impairments to Objectivity	6.Describe requirements for internal auditors to disclose actual or perceived impairments to objectivity to appropriate parties before internal audit services are performed. In addition, describe the process for managing potential impairments, including communication, escalation, and resolution.	
Principle 3 Demonstrate Competency	3.1 Competency	7.Describe how competencies for internal auditors are defined, demonstrated, and acquired for the internal audit function individually and collectively.	
		8.Comment on whether subject matter experts or other contractors are used to augment knowledge, skills, and competencies and how their competencies are assessed.	
	3.2 Continuing Professional Development	9.Comment on how internal auditors maintain and continuously develop their competencies to improve the effectiveness and quality of internal audit services.	
Principle 4 Exercise Due Professional Care	4.1 Conformance with the Global Internal Audit Standards	10.Comment on how the HIA ensures that internal audit services are planned and performed in accordance with the Standards. If local laws and/or regulations conflict with the Standards, explain how the conflict is handled and disclosed.	

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	4.2 Due Professional Care	11.Comment on how the HIA ensures internal auditors exercise due professional care when determining the nature, circumstances, and requirements of internal audit services provided.	
		12.Comment on how the internal audit function uses technology to support due professional care.	
	4.3 Professional Skepticism	13.Comment on how the HIA ensures internal auditors exercise professional skepticism when planning and performing internal audit services.	
Principle 5 Maintain Confidentiality	5.1 Use of Information	14.Comment on how the HIA ensures internal auditors follow policies and procedures of the entity and the internal audit function when using information to perform internal audit services.	
	5.2 Protection of Information	15.Describe how internal auditors are made aware of their responsibilities for protecting information and acting in a manner that demonstrates respect for the confidentiality, privacy, and ownership of information acquired when performing internal audit services and/or as the result of professional relationships.	
		16.Comment on how the HIA ensures that the internal audit function and individuals assisting the internal audit function follow the same protection requirements	

User Note: Comment on any successful practices and opportunities for improvement related to Domain II: Ethics and Professionalism that should be considered by the assessment team. Note that enhancement opportunities can close a conformance gap or provide an efficiency or effectiveness improvement

Principle	Standard	Successful Practices	Opportunities for Improvement
[enter your data]	[enter your data]	[enter your data]	[enter your data]

Source: 2024 IIA Quality Assessment Manual