

A4: DOMAIN III PLANNING – HEAD OF INTERNAL AUDIT'S OVERVIEW

Purpose: For the HIA to describe the processes for conforming with the standards in Domain III, 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 6 Authorized by the Board	6.1 Internal Audit Mandate	1. Comment on the process to establish and approve the internal audit mandate, including the function's authority, role, responsibilities, mission, vision, scope, and types of internal audit services. Include how the governing body/board at least annually considers changes affecting the entity that may require adjustments to the internal audit mandate.	
	6.2 Internal Audit Charter	2. Comment on how the internal audit charter is established to ensure it reflects the requirements of the Standards. Comment on the level of governing body/board and senior management participation in the process.	

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	6.3 Board and Senior Management Support	3. Comment on the level of communication between the HIA, the governing body/board, and senior management to ensure the governing body/board receives timely and complete information it needs to ensure recognition and support of the internal audit mandate throughout the entity.	
Principle 7 Positioned Independently	7.1 Organizational Independence	4. Describe the functional reporting relationship of the HIA to the governing body/board, including examples of how the governing body/board demonstrates this relationship. Comment on how this relationship is reflected in the internal audit charter.	
		5. Comment on the process to annually confirm the organizational independence of the internal audit function to the governing body/board. Consider the job level of the HIA within the context of the entity, as well as incidents where independence may have been impaired and the actions that were taken.	
		6. Comment on whether the HIA is responsible for any activities that go beyond internal auditing, has communicated these responsibilities to the governing body/board, and has defined the safeguards against actual or perceived impairments.	
	7.2 Chief Audit Executive Qualifications	7. Comment on how the governing body/board ensures the HIA has the qualifications and competencies to ensure the quality performance	

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		of internal audit services.	
Principle 8 Overseen by the Board	8.1 Board Interaction	8. Comment on how the governing body/board interacts with the internal audit function to understand the effectiveness of the entity's governance, risk management, and control processes, including information provided by the HIA to support the governing body/board's oversight.	
		9. Comment on the process for the HIA to communicate disagreements between the internal audit function and management. Describe the level of participation by the governing body/board and senior management in this process.	
	8.2 Resources	10. Comment on how the governing body/board ensures the internal audit function has sufficient resources to fulfill the internal audit mandate and achieve the internal audit plan.	
		11. Comment on whether the HIA informs the governing body/board when internal audit resources are insufficient to fulfill the audit mandate or complete the internal audit plan, and whether the HIA proposes a strategy to obtain sufficient resources.	
8.3 Quality	12. Comment on how the governing body/board ensures that the HIA maintains a quality assurance and improvement program that covers all aspects of the internal audit function and communicates the results at least annually.		

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	8.4 External Quality Assessment	13. Comment on the process for the governing body/board determining and approving the type, scope, and frequency of the external quality assessment.	
		14. Comment on the process for the governing body/board approving and monitoring the HIA's action plans to address deficiencies and enhancement opportunities.	

User Note: Comment on any successful practices and opportunities for improvement related to Domain III: Governing the Internal Audit Function 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]