

**A6: DOMAIN V PLANNING – HEAD OF INTERNAL AUDIT’S OVERVIEW**

**Purpose: For the HIA to describe the processes for conforming with the standards in Domain V, 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
<b>Principle 13 Plan Engagements Effectively</b>	13.1 Engagement Communication	1.Comment on the effectiveness of the engagement communication processes, including initial, ongoing, closing, and final communications.	
	13.2 Engagement Risk Assessment	2.Comment on the effectiveness of the engagement risk assessment process at gathering reliable, relevant, and sufficient information for the activity under review. Identify any Topical Requirements in effect during the quality assessment period under review and any related engagements that were performed.	
	13.3 Engagement Objectives and Scope	3.Comment on the processes for establishing and documenting the objectives and scope for each engagement. For engagements covered by a Topical Requirement, was the mandatory	

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		guidance followed?	
	13.4 Evaluation Criteria	4.Comment on the process internal auditors use to identify evaluation criteria for the activity under review.	
	13.5 Engagement Resources	5.Comment on how the type and quantity of resources needed to complete engagement objectives are determined and allocated.	
	13.6 Work Program	6.Comment on the process for developing and approving work programs to meet engagement objectives.	
<b>Principle 14 Conduct Engagement Work</b>	14.1 Gathering Information for Analyses and Evaluation	7.Comment on the effectiveness of processes to obtain relevant, reliable, and sufficient information to perform evaluations.	
	14.2 Analyses and Potential Engagement Findings	8.Comment on the effectiveness of the processes to identify and vet potential engagement findings.	
	14.3 Evaluation of Findings	9.Comment on the effectiveness of the processes to determine the significance of findings.	
	14.4 Recommendations and Action Plans	10.Comment on the effectiveness of the processes to formulate recommendations and obtain management's action plans to address risk exposures. Include how disagreements between internal audit and management are resolved and/or communicated to the governing body/board and senior management.	
	14.5 Engagement Conclusions	11.Comment on the effectiveness of the processes to develop engagement conclusions,	

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		including whether ratings or other indicators are used to communicate the significance of risk exposures.	
	14.6 Engagement Documentation	12. Comment on the effectiveness of processes to ensure an appropriate level of documentation exists in workpapers. Identify whether an audit management software application is used to facilitate documentation.	
<b>Principle 15 Communicate Engagement Results and Monitor Action Plans</b>	15.1 Final Engagement Communication	13. Comment on the effectiveness of the process to develop a final engagement communication that includes the necessary information and does so timely.	
	15.2 Confirming the Implementation of Recommendations or Action Plans	14. Comment on the effectiveness of processes for confirming that management has implemented agreed-upon action plans. Identify instances of management subsequently accepting risks versus completing agreed-upon actions.	

User Note: Comment on any successful practices and opportunities for improvement related to Domain V: Performing Internal Audit Services 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

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