

B1: GOVERNING BODY AND SENIOR MANAGEMENT SURVEY

Purpose: The attached survey is for individuals who can provide feedback on the operation of the internal audit function. Consider selecting members of the governing body, senior management, and other key individuals who have interacted recently with the IAF.

Note to the Assessor: The assessor may customize the survey in line with the respective domain being assessed. When sending the survey, include an explanation of the purpose of the quality assessment and note that survey responses may (or will) be anonymized to the extent feasible to encourage candid responses. Completed surveys should be sent directly to the assessment team, who should summarize results for analysis, discussion, and reporting.

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

Domain	Survey Question #	Statement	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
Domain I: Purpose of Internal Auditing	1	The internal audit function is perceived as adding value and helping our organization accomplish its objectives.					
Domain II: Ethics and Professionalism	2	Internal audit personnel respect the value and ownership of information they receive and do not disclose information without appropriate authority, unless there is a legal or professional obligation to do so.					
	3	The integrity of the internal audit function establishes confidence, providing the basis for its role as a trusted advisor within our organization.					
	4	The internal audit function effectively promotes					

Domain	Survey Question #	Statement	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
		appropriate ethics and values within our organization based on its actions and communications.					
	5	Internal audit personnel exhibit the highest level of professional objectivity in performing their work, making a balanced assessment of all relevant circumstances, and are not unduly influenced by their own interests or by others in forming judgments.					
	6	Internal audit personnel display adequate knowledge of our business processes, including critical success factors.					
	7	Internal audit personnel exhibit effective problem identification and solution skills.					
	8	The internal audit function is viewed as a viable source of talented individuals who could successfully transfer to other parts of our organization.					
	9	Internal auditors stay current on new technologies and the associated risks.					
	10	Internal auditors stay current on emerging risks that relate to the entity.					
Domain III: Governing the Internal Audit Function	11	The roles and responsibilities of the governing body/board, senior management, and HIA in establishing and supporting the internal audit function are clearly documented and understood.					
	12	The internal audit function is not involved in management decisions or roles outside of internal auditing that would impact its independence.					

Domain	Survey Question #	Statement	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
	13	The role, responsibilities, and reporting relationships of the internal audit function are clearly understood within the entity.					
	14	Internal audit personnel have unrestricted access to records, information, locations, and employees during the performance of their engagements.					
Domain IV: Managing the Internal Audit Function	15	Internal audit management and staff keep up to date with changes in our business, our industry, and relevant regulatory issues.					
	16	The internal audit function assesses areas or topics that are significant to the entity and its goals.					
	17	The HIA seeks input from the governing body/board and management on the internal audit plan. Requests for assurance or advisory projects are considered.					
	18	The internal audit function sufficiently communicates its audit plans to management, including engagement objectives and scope.					
	19	Internal audit management and staff communicate effectively (oral, written, and presentation).					
	20	The internal audit function utilizes technology to make its processes effective and efficient.					
	21	The internal audit function has a defined, effective process for communicating management's acceptance of an unacceptable risk.					

Domain	Survey Question #	Statement	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
	22	The internal audit function effectively coordinates with internal and external assurance providers to maximize coverage and avoid duplication of efforts.					
	23	The internal audit function collaborates with the governing body/board and senior management in identifying meaningful performance objectives and metrics.					
Domain V: Performing Internal Audit Services	24	The internal audit function adequately assesses the effectiveness of risk management processes.					
	25	The internal audit function competently assesses the design and implementation of our organization's internal controls.					
	26	The internal audit function exhibits sufficient project management skills in its assurance and advisory engagements.					
	27	The internal audit function demonstrates sufficient knowledge of fraud to identify "red flags" indicating possible fraud when planning and performing its audit engagements.					
	28	The internal audit function demonstrates sufficient knowledge of key information technology risks and controls in performing its audit and advisory engagements.					
	29	Internal audit communications are accurate, objective, clear, concise, constructive, complete, and timely.					

Domain	Survey Question #	Statement	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
	30	Internal auditors demonstrate effective conflict resolution and negotiating skills.					
	31	The internal audit function effectively communicates the status of action plans and engages with management to achieve timely resolutions.					
Open-ended	32	What are the strengths of the internal audit function? What would you like them to continue doing or expand upon? What new areas or services would be helpful?	[enter your data]				
	33	What are enhancement opportunities for the internal audit function? What things would you like to see the IAF stop doing?	[enter your data]				
	34	Please provide any additional comments on the quality of the internal audit function, the HIA, or the internal auditors.	[enter your data]				

Source: 2024 IIA Quality Assessment Manual