

B2: INTERNAL AUDIT FUNCTION STAFF SURVEY

Purpose: The attached survey is for IAF staff; consider requiring completion of the survey by all members of the function. Response will give the assessment team insight into how internal audit staff view the operation of the function.

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]

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Domain	Survey Question #	Statement	Strongly Agree	Agree	Neutral	Disagree
Domain I: Purpose of Internal Auditing	1	The internal audit function is perceived as adding value and helping the entity accomplish its objectives.				
Domain II: Ethics and Professionalism	2	Internal audit staff are aware of and conform with the Standards' requirements related to ethics and professionalism.				
	3	The internal audit function has a policy to report any perceived or actual impairments to the objectivity of the auditors.				
	4	Internal audit management provides me with opportunities to keep up to date with changes in our business, our industry, and relevant regulations.				
	5	The assurance and advisory engagements provide staff with opportunities to develop knowledge of key business processes.				
	6	I have sufficient knowledge of key IT risks and controls				

Domain	Survey Question #	Statement	Strongly Agree	Agree	Neutral	Disagree
		to perform my audit engagements.				
	7	I have sufficient knowledge of fraud to identify "red flags" indicating possible fraud when planning and performing audit engagements.				
	8	I have ample opportunity to enhance my knowledge and competencies through a variety of means.				
	9	Internal audit management provides me with ample opportunities to develop skills and knowledge that improve me as a professional and advance my career.				
	10	My performance is reviewed on a regular and sufficiently frequent basis, the criteria used are adequate, and the reviews are meaningful and helpful.				
	11	Internal audit management encourages and supports staff in obtaining appropriate professional certifications.				

Domain	Survey Question #	Statement	Strongly Agree	Agree	Neutral	Disagree
	12	Our internal audit function is viewed as a valuable developmental assignment by individuals from other parts of our organization.				
	13	The internal audit function effectively promotes appropriate ethics and values within our organization as demonstrated by our actions and communications.				
	14	The internal audit function does not experience any undue influence to change its conclusions or remove audit issues from a report.				
Domain III: Governing the Internal Audit Function	15	Internal audit personnel have unrestricted access to records, information, locations, and employees during the performance of their engagements.				
	16	The Head of Internal Audit effectively promotes the value of the internal audit function within the organization.				

Domain	Survey Question #	Statement	Strongly Agree	Agree	Neutral	Disagree
Domain IV: Managing the Internal Audit Function	17	Internal audit management has established methodologies that clearly guide the operation of the function.				
	18	Engagement supervisors effectively collaborate with staff to complete engagements in a timely manner.				
	19	I receive appropriate, timely, and constructive feedback regarding my performance on engagements.				
	20	Internal audit management has communicated meaningful performance objectives and measured progress towards them periodically.				
	21	Internal audit management includes the staff in the annual audit risk assessment and plan development process.				
	22	The internal audit function uses technology, analytics, and automation to make its audit process effective and				

Domain	Survey Question #	Statement	Strongly Agree	Agree	Neutral	Disagree
		efficient.				
Domain V: Performing Internal Audit Services	23	Internal auditors develop and document engagement objectives based on an assessment of risks relevant to the activity under review, including common, pervasive risks like fraud and cybersecurity.				
	24	Engagement supervisors exhibit sufficient project management and organizational skills to complete assurance and advisory engagements timely.				
	25	The internal audit function collectively uses sufficient technology to facilitate data collection, analysis, and collaboration during engagements.				
	26	Internal audit personnel demonstrate effective conflict resolution and negotiating skills.				

Domain	Survey Question #	Statement	Strongly Agree	Agree	Neutral	Disagree
	27	The internal audit function adequately assesses the effectiveness of governance processes, including ethics-related programs and activities.				
	28	The internal audit function adequately assesses the effectiveness of risk management processes.				
	29	The internal audit function collectively possesses the competencies to assess the design and implementation of the organization's internal controls.				
Open-ended	30	What are the strengths of the internal audit function? What would you like to see the function continue doing or expand upon? What new areas or services should be considered?	[enter entity name]			
	31	What are enhancement opportunities for the internal audit function? What things would you like to see them stop doing?	[enter entity name]			

Domain	Survey Question #	Statement	Strongly Agree	Agree	Neutral	Disagree
	32	Please provide any additional comments on the quality of the internal audit function, the Head of Internal Audit, or the internal auditors.	[enter entity name]			

Source: 2024 IIA Quality Assessment Manual