



C1: INTERVIEW – HEAD OF INTERNAL AUDIT

Purpose: The tool is used to gather data about the Internal Audit Function from the Head of Internal Audit.

Note to the Assessor: Interview the Head of Internal Audit after reviewing the responses to A2-A6 and B1-B2, and before completing the fieldwork files D1-D6.

Ask follow-up questions to the Head of Internal Audit to clarify, and understand the information received so far. The list of questions should be associated with specified program steps.

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

Interview Questions for Fieldwork

	Principle	Standard	Related Program Step Note to the Assessor: Refer to the program steps in the fieldwork templates D2 – D5	Example Question(s), based on assessment of the HIA's Overview (A3-A6) and survey (B1) responses	Assessor's Actual Question	Head of Internal Audit's Response
1.	Principle 2 Maintain Objectivity	2.1 Individual Objectivity	D2-17 Conclude from surveys, interviews, and other discussions with internal audit function team members and stakeholders if they are perceived to be objective.	I see that you answered that the internal auditors' objectivity is (<u>impaired/not impaired</u>); can you tell me more about why you feel that way or give an illustrative example?		
2.	Principle 3 Demonstrate Competency	3.1 Competency	D2-26 Determine whether the internal audit function uses an	I see that you answered ____ about the internal auditors' competency; can you tell me more about why you		



			internal auditing competency framework to guide professional development for internal auditors, hiring decisions for new internal auditors, and the use of third-party subject matter experts.	feel that way or give an illustrative example?		
3.	Principle 3 Demonstrate Competency	3.1 Competency	D2-29 Determine whether the internal audit resources are perceived as sufficiently competent and providing valuable insights and foresight.	Are there any particular skills that auditors should acquire or core-areas of the organization that your internal auditors should know more about?		
4.	Principle 6 Authorized by the Board	6.1 Internal Audit Mandate	D3-6 Review periodic reports by the Head of Internal Audit to the Governing Body, board minutes, and results of interviews to determine whether discussions are held between the Governing Body and the Head of Internal Audit regarding the internal audit mandate, including the Standards requirements related to governance of the internal audit function, potential scope and types of internal audit services offered, and other responsibilities common to internal audit functions.	I see that you answered ____ about the internal audit mandate; can you tell me more about why you feel that way or give an illustrative example?		
5.	Principle 6 Authorized by the Board	6.2 Internal Audit Charter	D3-11 Review results of interviews and Governing Body minutes	I see that you answered ____ about the internal audit charter; can you tell me more about why you feel		



			to evaluate whether the internal audit charter adequately communicates the role of the internal audit function across the entity.	that way or give an illustrative example?		
6.	Principle 6 Authorized by the Board	6.3 Board and Senior Management Support	D3-13 Review communications between the Head of Internal Audit, Governing Body, and senior management, as well as interview responses, and evaluate whether the level of interaction demonstrates alignment between the Head of Internal Audit and senior management in communications to the Governing body.	I see that you answered ____ about the level of interaction between internal audit, the Governing Body, and senior management; can you tell me more about why you feel that way or give an illustrative example?		
7.	Principle 7 Positioned Independently	7.1 Organizational Independence	D3-16 Review the internal audit charter, interviews, resource budgets, and service provider contracts and determine whether the Head of Internal Audit is responsible for any activities other than those related to internal auditing. If the non-internal auditing responsibilities are not indicated in the charter, determine whether they have been communicated to the board. In either case, verify whether appropriate actions to mitigate potential impairments to independence	I see that you answered ____ about the internal audit function's organizational independence; can you tell me more about why you feel that way or give an illustrative example?		

			and objectivity have been taken.		
8.	Principle 7 Positioned Independently	7.1 Organizational Independence	<p>D3-17 Review the relevant Governing Body's committees and/or internal audit charters, organizational charts, resource budget, other documentation provided by the Head of Internal Audit, and interview responses and determine whether they demonstrate functional reporting to the board and administrative reporting to a level that ensures access for the Head of Internal Audit to senior leadership in the organization.</p> <p>Verify whether each of the essential conditions of the board and senior management are present.</p>	I see that you answered ____ about the Head of Internal Audit's functional and administrative reporting relationships; can you tell me more about why you feel that way or give an illustrative example?	
9.	Principle 7 Positioned Independently	7.2 Chief Audit Executive	<p>D3-18 Review communications between the Head of Internal Audit, Governing Body, and senior management; the internal audit function's competency model; and interview responses. Determine whether the Head of Internal Audit provides the Governing Body with sufficient</p>	I see that you answered ____ about the Head of Internal Audit's qualifications; can you tell me more about why you feel that way or give an illustrative example?	

Commented [GN1]: Confirm if the governing body template has a similar question



			information to understand the qualifications of a Head of Internal Audit.			
10.	Principle 7 Positioned Independently	7.2 Chief Audit Executive	D3-19 Review the competency model, the monitoring of progress towards development goals, and interview responses and evaluate whether the Head of Internal Audit is adequately maintaining and enhancing competencies.	I see that you answered ____ about the Head of Internal Audit's maintenance and development of competencies; can you tell me more about why you feel that way or give an illustrative example?		
11.	Principle 8 Overseen by the Board	8.1 Board Interaction	D3-20 Review communications between the Head of Internal Audit, Governing Body, and senior management (in minutes or presentations), as well as survey and interview responses, to evaluate whether the Head of Internal Audit provides sufficient information about the Essential Conditions, often and effectively enough for the board and senior management to exercise meaningful oversight of the internal audit function.	I see that you answered ____ about the level of interaction between head of internal audit, the Governing Body, and senior management regarding Essential Conditions. Determine whether essential conditions have been communicated to the governing body and senior management, can you tell me more about why you feel that way or give an illustrative example?		
12.	Principle 8 Overseen by the Board	8.2 Resources	D3-22 Review communications between the Head of Internal Audit and the board, internal QAIP results, the resource budget, and interviews to	I see that you answered ____ about whether the Governing body is receiving sufficient information about the internal audit function's ability to meet the mandate; can you tell me more about why you feel		



			determine whether the board receives sufficient information regarding the internal audit function's ability to fulfill the mandate and complete the internal audit plan.	that way or give an illustrative example?		
13.	Principle 8 Overseen by the Board	8.2 Resources	D3-23 Review the internal audit strategy and the approved internal audit plan to determine whether a resourcing strategy exists to meet the requirements of the internal audit mandate and the approved internal audit plan (consider the use of third-party subject matter expert).	I see that you answered ____ about the internal audit resourcing strategy to ensure the mandate is met; can you tell me more about why you feel that way or give an illustrative example?		
14.	Principle 8 Overseen by the Board	8.3 Quality	D3-24 Review the Head of Internal Audit's communications with the board and senior management, the function's methodologies, and interviews to determine whether a quality assurance and improvement program that conforms to the requirements in the Standards has been approved by the board.	I see that you answered ____ about the Governing Body 's approval of a QAIP that conforms with the Standards; can you tell me more about why you feel that way or give an illustrative example?		
15.	Principle 8 Overseen by the Board	8.4 External Quality Assessment	D3-27 Review the internal audit charter, communications between the Head of Internal Audit and the Governing Body, and interviews to determine	I see that you answered ____ about the Governing Body 's approval of an external quality assessment that conforms with the Standards; can you tell me more about why you feel that way or give an illustrative		

			the level of Governing Body involvement in setting the type and frequency of the external quality assessment, and in approving the plan.	example?		
16.	Principle 9 Plan Strategically	9.1 Understanding Governance, Risk Management, and Control Processes	D4-6 Review the internal audit charter, internal audit strategy, audit plan, organizational chart, organization's latest annual financial report, and interview responses. Determine whether the internal audit strategy and audit plan demonstrate that the Head of Internal Audit adequately understands the organization's governance, risk management, and control processes.	I see that you answered ____ about the Head of Internal Audit's understanding of the organization's GRC processes; can you tell me more about why you feel that way or give an illustrative example?		
17.	Principle 9 Plan Strategically	9.2 Internal Audit Strategy	D4-10 Verify whether the internal audit strategy includes long-term objectives (i.e. the "vision") and plans for achieving them (i.e. "supporting initiatives"). For any objectives that would require expanding the mandate, determine whether the Head of Internal Audit and Governing Body have come to an agreement on updating the mandate. For the objectives that fulfill the mandate, verify	I see that you answered ____ about the Head of Internal Audit's communication of an internal audit strategy to the Governing Body and senior management and obtaining their support; can you tell me more about why you feel that way or give an illustrative example		

			whether the supporting initiatives are documented and progress is monitored.		
18.	Principle 9 Plan Strategically	9.3 Methodologies	D4-13 Review the results of internal and external quality assessments, and the subsequent implementation of the documented corrective actions and opportunities for improvement (as evidenced in communications between the Head of Internal Audit, board, and senior management), as well as interviews with the Head of Internal Audit, board, and senior management, and determine whether the Head of Internal Audit is adequately maintaining and ensuring the effectiveness of methodologies.	I see that you answered ____ about the Head of Internal Audit's maintenance of effective methodologies; can you tell me more about why you feel that way or give an illustrative example?	
19.	Principle 9 Plan Strategically	9.4 Internal Audit Plan	D4-16 Review communications between the Head of Internal Audit, Governing Body and senior management, as well as interview responses, and determine whether the internal audit plan received adequate inputs.	I see that you answered ____ about the level of input from the Governing Body and senior management to the internal audit plan; can you tell me more about why you feel that way or give an illustrative example?	
20.	Principle 9 Plan Strategically	9.5 Coordination and Reliance	D4-20 Review the documentation supporting the internal audit plan as well as interviews with the Head of Internal Audit,	I see that you answered ____ about the Head of Internal Audit's coordination with and reliance on other assurance providers; can you tell me more about why you feel	

			key stakeholders, and other assurance providers, then determine whether the Head of Internal Audit is effectively coordinating assurance services to minimize duplication of efforts and gaps in coverage of key risks. Consider whether management's interview responses indicate satisfaction with the level of coordination among assurance providers.	that way or give an illustrative example?		
21.	Principle 10 Manage Resources	10.1 Financial Resource Management	D4-23 Review the supporting documentation for the internal audit budget and interview responses from the Head of Internal Audit, Governing Body, and senior management, then determine whether: an identifiable budget for the internal audit function exists; the Head of Internal Audit is given adequate responsibility and authority over the budget; and the Head of Internal Audit sought the board's approval for the budget.	I see that you answered ____ about the Head of Internal Audit's authority over the budget for the internal audit function; can you tell me more about why you feel that way or give an illustrative example?		
22.	Principle 10 Manage Resources	10.1 Financial Resource Management	D4-24 Review communications between the Head of Internal Audit, board, and senior management; the internal audit strategy, staff	I see that you answered ____ about the sufficiency of the internal audit function's budget; can you tell me more about why you feel that way or give an illustrative example?		

			development plan, audit plan, resource budget, technology resources, and relevant laws and/or regulations; and interview responses. Determine whether the Head of Internal Audit-developed budget includes sufficient resources to implement the strategy and achieve the audit plan.		
23.	Principle 10 Manage Resources	10.1 Financial Resource Management	D4-25 Review the Head of Internal Audit reports to the board and senior management, the results of internal quality assessment ongoing monitoring, and interview responses, then determine whether the Head of Internal Audit demonstrates regular, effective management of the function's resources.	I see that you answered ____ about the Head of Internal Audit's reporting of the management of the function's budget; can you tell me more about why you feel that way or give an illustrative example?	
24.	Principle 10 Manage Resources	10.2 Human Resource Management	D4-27 Review the internal audit strategy, audit manual, interviews with the Head of Internal Audit, and documentation relating to staff development (methodologies; job descriptions; competency assessments, monitoring, and appraisals) and determine whether they effectively ensure adequate human	I see that you answered ____ about the adequacy of the function's human resources; can you tell me more about why you feel that way or give an illustrative example?	



			resources for the internal audit function.			
25.	Principle 10 Manage Resources	10.2 Human Resource Management	D4-29 Review communications between and interviews with the Head of Internal Audit, Governing Body, and senior management; the results of quality assurance; and the resource budget and supporting documentation. Determine whether the appropriateness and sufficiency of the internal audit function's human resources were adequately discussed.	I see that you answered ____ about whether the results of quality assurance adequately identified and communicated the sufficiency of human resources; can you tell me more about why you feel that way or give an illustrative example?		
26.	Principle 10 Manage Resources	10.3 Technological Resources	D4-36 Review the internal audit function's technology (software) list and verify through the interviews whether all systems are implemented in compliance with organizational requirements.	I see that you answered ____ about the adequacy of the internal audit function's technological resources in relation to internal audit processes and comply with the entity laws and regulations. requirements; can you tell me more about why you feel that way or give an illustrative example?		
27.	Principle 11 Communicate Effectively	11.1 Building Relationships and Communicating with Stakeholders	D4-37Review: -- documentation of communications between the Head of Internal Audit, board, and senior management; -- organizational structure, "universe of auditable subjects," and recent history of audit engagements;	I see that you answered ____ about the Head of Internal Audit's approach to building relationships and communicating with stakeholders; and whether the reports acknowledge satisfactory performance. Can you tell me more about why you feel that way or give an illustrative example?		

			<ul style="list-style-type: none"> -- internal audit strategy; -- relevant engagement methodologies; -- a commitment to ethics and professionalism; -- results of internal and external quality assessments; -- laws and/or regulations relevant to internal auditing; -- interview responses. <p>Determine whether the Head of Internal Audit has demonstrated a methodical, sufficient approach to communicating with key stakeholders and building trust.</p>		
28.	Principle 11 Communicate Effectively	11.1 Building Relationships and Communicating with Stakeholders	<p>D4-38 Review:</p> <ul style="list-style-type: none"> -- the charter for the board committee with oversight of the internal audit function, the internal audit charter, and organization wide policies; -- the Head of Internal Audit's overview of the risk management process and identification of relevant laws, regulations, and external control frameworks; -- the organization's latest annual report; -- any organization wide communications promoting the internal audit function's role in good governance and 	I see that you answered ____ about the Governing Body and senior management's promotion of internal audit as a necessary and beneficial part of the organization; can you tell me more about why you feel that way or give an illustrative example?	



			<p>risk management processes; -- interview responses.</p> <p>Determine whether the Head of Internal Audit, board, and senior management are sufficiently promoting and communicating governance and risk management roles, responsibilities, and priorities.</p>		
29.	Principle 11 Communicate Effectively	11.3 Communicating Results	<p>D4-42 Review the internal audit charter, communications between the Head of Internal Audit, Governing Body, and senior management, and interview responses and determine whether the Head of Internal Audit understands reporting expectations, including communicating issues noted across multiple engagements. Determine whether the Head of Internal Audit or board encourage acknowledging satisfactory performance in engagement results.</p>	<p>I see that you answered ____ about the Head of Internal Audit's communication of results; can you tell me more about why you feel that way or give an illustrative example?</p>	
30.	Principle 11 Communicate Effectively	11.3 Communicating Results	<p>D4-43 Ask the Head of Internal Audit if any engagement results were requested to be released to outside parties in the past two years, and whether the Head of Internal Audit has documentation of seeking</p>	<p>In the past two years, have there been any requests to release engagement results to outside parties? If so, did you seek advice from the organization's legal counsel before determining whether to satisfy each request?</p>	



			advice from the organization's legal counsel before determining whether to satisfy each request.		
31.	Principle 11 Communicate Effectively	11.3 Communicating Results	D4-44 If any themes or conclusions at an organizational level were communicated by the Head of Internal Audit in the last two years, verify whether the issues were adequately described and analyzed, and whether any additional discussions were held with management to identify adequate action plan responses.	I see that you answered ____ about the Head of Internal Audit's communication of themes or conclusions at an organizational level; can you tell me more about why you feel that way or give an illustrative example?	
32.	Principle 11 Communicate Effectively	11.4 Errors and Omissions	D4-45 Review the internal audit methodologies and determine whether errors and omissions in final engagement communications are covered. Ask the Head of Internal Audit, board, and senior management if the process has needed to be invoked in the last two years, and if so, was it properly done?	I see that you answered ____ about the Head of Internal Audit's communication of errors and omissions; can you tell me more about why you feel that way or give an illustrative example?	
33.	Principle 11 Communicate Effectively	11.5 Communicating the Acceptance of Risks	D4-46 Review the Head of Internal Audit's reports to the board and senior management, including overviews of risk management in significant areas; methodologies for reporting	I see that you answered ____ about the Head of Internal Audit's communication of risks and risk management; can you tell me more about why you feel that way or give an illustrative example?	

			engagement results and significant risks; and interview responses. Determine whether the Head of Internal Audit has developed methodologies aligned with the organization's formal and informal expectations for risk management.		
34.	Principle 12 Enhance Quality	12.2 Performance Measurement	D4-51 Review the competency model, audit plan, resource budget, and other relevant documentation, including interview responses, and verify whether the Head of Internal Audit has adequately communicated with the Governing Body and senior management for the identification of performance objectives.	I see that you answered ____ about the Head of Internal Audit's communication of performance objectives; can you tell me more about why you feel that way or give an illustrative example?	
35.	Principle 12 Enhance Quality	12.2 Performance Measurement	D4-53 Review communications between the Head of Internal Audit, Governing Body, and senior management, as well as interview responses, and determine whether the assessment of the function's performance is consistent among all parties.	I see that you answered ____ about the Head of Internal Audit's communication of the achievement of performance objectives; can you tell me more about why you feel that way or give an illustrative example?	
36.	Principle 15 Communicate Engagement Results and Monitor Action	15.2 Confirming the Implementation of Recommendations	D5-33 Review recent status reports of the disposition of management action plans,	I see that you answered ____ about the processes for monitoring the implementation of corrective actions; can you tell me more about why you feel that way or give an	



Plans	or Action Plans	and interview responses from the Head of Internal Audit, Governing Body, and senior management, and determine whether the internal audit function's monitoring and communicating efforts are resulting in timely management actions that enhance controls. If there are instances of management requesting that an action plan be closed due to the acceptance of the related risks, verify whether the Head of Internal Audit documented a consideration of whether the risk exposure exceeds the organization's risk tolerance.	illustrative example?		
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Source: 2024 IIA Quality Assessment Manual

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