

C3: INTERVIEW – OTHER ASSURANCE PROVIDERS

Purpose: The tool is used to obtain information that verifies the level of coordination and reliance with other assurance providers and the internal audit function

Note to the Assessor: Interview other assurance providers (both internal and external) after reviewing the responses to A2-A6 and B2, and before completing the fieldwork files D1-D6 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

Question #	Principle	Standard	Related Program Step Note to the Assessor: Refer to the program steps in the fieldwork templates D2 – D5	Example Question	Assessor's Actual Question	Other Assurance Provider Respondent	Other Assurance Provider Response
1.	Principle 9 Plan Strategically	9.5 Coordination and Reliance	D4- 19. Review the documentation supporting the internal audit plan as well as	You (or your team) were identified as a significant provider of assurance - can you describe your interactions with the Head			

			<p>interviews with the Head of Internal Audit, 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.</p>	<p>of Internal Audit? Does the internal audit function adequately share information with you or your team? Does your assessment rely on any documentation provided by the internal audit function?</p>		
2.	Principle 9 Plan Strategically	9.5 Coordination and Reliance	<p>D4-19. Review the documentation supporting the internal audit plan as well as interviews with the Head of Internal Audit, key stakeholders, and other assurance providers, then determine whether the Head of Internal Audit is effectively coordinating assurance services to minimize duplication of efforts</p>	<p>Does your team share information with the internal audit function and do they (IA) rely on any of your documentation?</p>		

			and gaps in coverage of key risks. Consider whether management's interview responses indicate satisfaction with the level of coordination among assurance providers.			
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Source: 2024 IIA Quality Assessment Manual

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