

C4: INTERVIEW – INTERNAL AUDIT STAFF

Purpose: The tool is used to gather data from the Internal Audit Staff to clarify and understand information received so far.

Note to the Assessor: Interview Internal Audit Staff after reviewing the responses to A3-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(s), based on assessment of the Head of Internal Audit's Overview (A3-A6) and Survey (B2) responses	Assessor's Actual Question	Internal Audit Staff Respondent	Internal Audit Staff Respondent
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| 1. | | | Note to the Assessor:
Obtain responses on principle 1-15 below before completing this domain. | I see that you answered _____ about the internal audit function being perceived as adding value and helping the entity accomplish it's objectives; can you tell me | | | |
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2.	Principle 1 Demonstrate Integrity	Standard 1.2 Organization's Ethical Expectations	D2-9 Determine whether internal auditors acknowledge in writing a commitment to following the ethical expectations of the organization as well as their ethical obligations as internal auditors.	more about why you feel that way or give an illustrative example? I see that you answered _____ about internal audit function effectively promoting appropriate ethics and values within the organization as demonstrated by actions and communications.; can you tell me more about why you feel that way or give an illustrative example?
3.	Principle 2 Maintain Objectivity	2.1 Individual Objectivity	D2-15 Determine whether internal auditors acknowledge – for example, by confirming receipt of the internal audit manual – an awareness of the importance of objectivity, understanding relevant policies and procedures, and the obligation to disclose any potential impairments.	I see that you answered _____ about the internal audit having a policy to report any perceived or actual impairments to the objectivity of the auditors; can you tell me more about why you feel that way or give an illustrative example?
4.		2.2 Safeguarding	D2-19 Evaluate whether the	I see that you answered _____ that

Objectivity head of internal audit the internal audit function has taken does not experience any precautions to undue influence to change reduce the potential to its conclusions or remove impairments to audit issues from a report. objectivity that may can you tell me more about result from the why you feel that way or design of give an illustrative example? performance evaluations and compensation arrangements, bonuses, and incentives.

5. Principle 3 Demonstrate Competency 3.1 Competency D2-30 Review the monitoring of Internal audit progress towards competency goals and knowledge that improve performance evaluation templates and determine whether internal auditors are continually developing and applying necessary skills. I see that you answered _____ about Internal audit management providing ample opportunities to develop skills and advance my career.; can you tell me more about why you feel that way or give an illustrative example?

6.	Principle 6 Authorized by the Board	Standard 6.3 Board and Senior Management Support	D3-12. Review the relevant board charter, the internal audit charter, and communications	I see that you answered _____ about whether the Head of Internal Audit effectively promotes the			
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			<p>between the HIA, Governing body, and senior management (in minutes or presentations), as well as survey and interview responses, to evaluate whether the HIA provides sufficient information about the purpose of internal auditing such that the Governing body and senior management can effectively support and promote the internal audit function.</p>	<p>value of the internal audit function within the organization: can you tell me more about why you feel that way give an illustrative example?</p>			
7.			<p>D3-13. Review communications between the HIA, Governing Body and senior management, as well as interview responses, and evaluate whether the level of interaction demonstrates alignment between the HIA and senior management in</p>	<p>I see that you answered _____ about the internal auditor's having unrestricted access to records, information, locations during performance of engagements; can you tell me more about why you feel that way or give an illustrative example?</p>			

			communications to the Governing Body.				
8.	Principle 9; Plan strategically	Standard 9.1; Understanding Governance, Risk Management, and Control Processes	D2-10 Determine whether an audit of the organization's ethics program has been conducted by the internal audit function, and if so, how frequently it takes place.	I see that you answered ___ about whether the internal audit function adequately assesses the effectiveness of governance processes, including ethics-related programs and activities; can you tell me more about why you feel that way or give an illustrative example?			
9.			D4-7 Evaluate the interview responses from the Head of Internal Audit and owners of governance, risk management, and control processes to determine whether the HIA has a sufficient understanding of the organization's governance processes.	I see that you answered ___ about Internal audit management, includes the staff in the annual audit risk assessment and plan development process. Can you tell me more about why you feel that way or give an illustrative example?			

10.		Standard 9.3 Methodologies	D4-12. Review relevant organizational policies and all internal audit methodologies – whether compiled in a manual, maintained separately, or integrated in a management software application and evaluate whether they promote conformance with the Standards.	I see that you answered ___ about whether Internal audit management has established methodologies that clearly guide the operation of the function. Can you tell me more about why you feel that way or give an illustrative example?			
11.		Standard 10.3 Technological Resources	D4-25. Review the Head of Internal Audit reports to the Governing Body and senior management, the results of internal quality assessment ongoing monitoring, and interview responses, then determine whether the HIA developed budget includes sufficient resources	I see that you answered ___ about that the internal audit function use of technology, analytics, and automation to make its audit process effective and efficient. Can you tell me more about why you feel that way or give an illustrative example?			

			to implement the strategy and achieve the audit plan.				
12.	Principle 12 Enhance Quality	Standard 12.3 Oversee and Improve Engagement Performance	D5-56 Review workpapers for a sample of audit engagements (see D4: Domain V Fieldwork for sample) and determine whether documentation reveals adequate supervision to verify the methodologies were followed and conclusions adequately supported.	I see that you answered ___ about the engagement supervisors exhibiting sufficient project management and organizational skills to complete assurance and advisory engagements timely; Can you tell me more about why you feel that way or give an illustrative example?			
13.	Principle 13 Plan Engagements Effectively	Standard 13.2 Engagement Risk Assessment	D5-8 Review internal audit methodologies for engagement planning and determine whether a risk assessment is included.	I see that you answered ___ about internal auditors developing and documenting engagement objectives based on an assessment of risks relevant to the activity under review. Can you tell me more about why you feel that way or give an illustrative example?			

Source: 2024 IIA Quality Assessment Manual