

D1: DOMAIN I FIELDWORK

Purpose: The tool is used for recording the evidence gathered and conclusions reached regarding the function's achievement of the Purpose of Internal Auditing

Entity Name: [enter entity name]

Date Prepared: [enter your date]

Prepared By: [enter your preparer]

Reviewed By: [enter your reviewer]

Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
1. Identify where the internal audit function was rated less than Fully Achieving on a principle and consider whether there is an impairment to the internal audit function's ability to fulfill one or more elements of the Purpose of Internal Auditing.				
2. Review survey and interview responses against the conformance conclusions for indications that the internal auditors or internal audit function may be meeting the letter of the standards but not the intent, particularly as it relates to the perceived value of internal audit services.				
3. Consider the analysis in step #1 and responses reviewed in step #2 and conclude on the internal audit function's achievement of the Purpose of Internal Auditing.				Achievement/Conformance Conclusion on Domain I

Type of Element	Fieldwork Template	Element of the Standards	Achievement/Conformance Conclusion	Successful Internal Audit Practices	Achievement/Conformance Gaps	Enhancement Opportunities	Maturity Assessment Results	Impact on Domain I Elements or Thematic Components
Domain	D1	Purpose of Internal Auditing						N/A
Principle	D2	Principle 1 Demonstrate Integrity						
Principle	D2	Principle 2 Maintain Objectivity						
Principle	D2	Principle 3 Demonstrate Competency						
Principle	D2	Principle 4 Exercise Due Professional Care						
Principle	D2	Principle 5 Maintain Confidentiality						
Principle	D3	Principle 6 Authorized by the Board						
Principle	D3	Principle 7 Positioned Independently						
Principle	D3	Principle 8 Overseen by the Board						
Principle	D4	Principle 9 Plan Strategically						
Principle	D4	Principle 10 Manage Resources						
Principle	D4	Principle 11 Communicate Effectively						
Principle	D4	Principle 12 Enhance Quality						
Principle	D5	Principle 13 Plan						

		Engagements Effectively						
Principle	D5	Principle 14 Conduct Engagement Work						
Principle	D5	Principle 15 Communicate Engagement Results and Monitor Action Plans						

Source: 2024 IIA Quality Assessment Manual

Note to the Assessor:

- a) **Conclusions for principles 1-5 should be as per Template D2 (DOMAIN II FIELDWORK)**
- b) **Conclusions for principles 6-8 should be as per Template D3 (DOMAIN III FIELDWORK)**
- c) **Conclusions for principles 9-12 should be as per Template D4 (DOMAIN IV FIELDWORK)**
- d) **Conclusions for principles 13-15 should be as per Template D5 (DOMAIN V FIELDWORK)**