

D2: DOMAIN II FIELDWORK

Purpose: The tool is used to document the support for the conclusions on Conformance with the Standards and Achievement of the Principles in Domain II: Ethics and Professionalism.

Note to the Assessor: Comment on assessment results of Domain II and highlight best practices noted as well as areas of improvement

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. Review Principles 1-5 and their standards, as well as the related considerations for implementation and examples of evidence of conformance.	Global Internal Audit Standards			
2. Review relevant documents in the A2: Initial Data Request and A3: Domain II Planning documents, as indicated in the WP Ref.(s) column.	A2, A3			
3. Review results of surveys (B-1 and B-2) for information pertinent to these standards.	B1, B2			
4. Review results of interviews (C-1 through C-4) for information pertinent to these standards.	C1, C2			

5. Determine whether any ethics or professionalism issues were noted in the assessments of conformance and achievement in Domains III-V. <i>(this Section will be completed once D3-D5 have been compiled and completed)</i>	D3-D5			
--	-------	--	--	--

		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
Principle 1 Demonstrate Integrity	Internal auditors demonstrate integrity in their work and behavior.						
		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
Standard 1.1 Honesty and Professional Courage							
Requirement Ref. #	Requirement	Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
1.1.a	Internal auditors must perform their work with honesty and professional courage.		6. Review training records and determine whether internal auditors receive an appropriate level of ethics training on an annual basis. (Note: Certified Internal Auditor certification requires a minimum of two hours annually.) 7. Is there any evidence that internal auditors have displayed courage, or not, when providing findings, recommendations, and conclusions when reporting	IDR12, IDR19 IDR 38			

		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
			results of their work?				
1.1.b	Internal auditors must be truthful, accurate, clear, open, and respectful in all professional relationships and communications, even when expressing skepticism or offering an opposing viewpoint.		[see Program step #6]	IDR19			
1.1.c	Internal auditors must not make false, misleading, or deceptive statements, nor conceal or omit findings or other pertinent information from communications.		7. See program step #7	IDR38			
1.1.d	Internal auditors must disclose all material facts known to them that, if not disclosed, could affect the entity's ability to make well-informed decisions.		[see Program step #7]	IDR38			
1.1.e	Internal auditors must exhibit professional courage by communicating truthfully and taking		[see Program step #7]	IDR38			

		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
	appropriate action, even when confronted by dilemmas and difficult situations.						
1.1.f	The Head of Internal Audit must maintain a work environment where internal auditors feel supported when expressing legitimate, evidence-based engagement results, whether favorable or unfavorable.		8. Review the Head of Internal Audit's overview of Domain II processes, internal audit function's ethics' policies, and interview responses from internal audit staff and evaluate whether the Head of Internal Audit maintains a work environment where internal auditors feel supported when expressing legitimate, evidence-based findings, conclusions, and recommendations, whether favorable or unfavorable.	A3, B2, IDR11			
		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
Standard 1.2 Organization's Ethical Expectations							
Requirement Ref. #	Requirement	Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
1.2.a	Internal auditors must understand, respect, meet, and contribute to the legitimate and ethical expectations of the organization and must be able to		9. Determine whether internal auditors acknowledge in writing a commitment to following the ethical expectations of the entity as well as their ethical obligations as internal	IDR12			

		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
	recognize conduct that is contrary to those expectations.		auditors.				
1.2.b	Internal auditors must encourage and promote an ethics-based culture in the organization.		10. Determine whether an audit of the entity's ethics program has been conducted by the internal audit function, and if so, how frequently it takes place.	IDR13			
1.2.c	If internal auditors identify behavior within the organization that is inconsistent with the organization's ethical expectations, they must report the concern according to applicable policies and procedures.		11. Determine whether the internal audit function's audit plan risk assessment process (see Standard 9.4) includes ethical considerations.	IDR28			
		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
Standard 1.3 Legal and Ethical Behavior							
Requirement Ref. #	Requirement	Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
1.3.a	Internal auditors must not engage in or be a party to any activity that is illegal or discreditable to the organization or the profession of internal auditing or that may harm the		12. Determine whether methodologies have been established to identify laws and/or regulations relevant to internal auditing for the industries and jurisdictions in which the entity operates.	IDR10			

		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
	organization or its employees.						
1.3.b	Internal auditors must understand and abide by the laws and/or regulations relevant to the industry and jurisdictions in which the organization operates, including making disclosures as required.		[see Program step #12]	IDR40			
1.3.c	If internal auditors identify legal or regulatory violations, they must report such incidents to individuals or entities that have the authority to take appropriate action, as specified in laws, regulations, and applicable policies and procedures.		13. Determine whether supervisory methodologies exist to ensure that internal auditors conform with legal and ethical behavior expectations.	IDR37			
		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
Principle 2 Maintain Objectivity	Internal auditors maintain an impartial and unbiased attitude when performing						

		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
	internal audit services and making decisions.						
		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
Standard 2.1 Individual Objectivity							
Requirement Ref. #	Requirement	Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
2.1.a	Internal auditors must maintain professional objectivity when performing all aspects of internal audit services.		14. Review the internal audit charter and the internal audit manual to determine if they include appropriate references to the obligation of internal auditors to maintain objectivity in all the work they perform. 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.	14. IDR2, IDR10 15. IDR12			
2.1.b	Professional objectivity requires internal auditors to apply an impartial and unbiased mindset and make		16. Review training records and evaluate whether internal auditors receive an appropriate level of training to help them better	16. IDR19 17. B1- B2, C1-C2			

		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
	judgments based on balanced assessments of all relevant circumstances. Internal auditors must be aware of and manage potential biases.		understand objectivity-impairing scenarios and how to best address them. 17. Conclude from surveys, interviews, and other discussions with internal audit function team members and stakeholders if they are perceived to be objective.				
		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
Standard 2.2 Safeguarding Objectivity							
Requirement Ref. #	Requirement	Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
2.2.a	Internal auditors must recognize and avoid or mitigate actual, potential, and perceived impairments to objectivity.		18. Review the entity policies and internal audit manual and determine whether methodologies exist that specify expectations and requirements for internal auditors related to: a. Receiving gifts, favors, and rewards. b. Identifying situations that may impair objectivity. c. Responding appropriately upon becoming aware of an impairment.	IDR6, IDR10			
2.2.b	Internal auditors must not accept any tangible or intangible item, such as a gift, reward, or		[see Program step #18]	IDR6, IDR10			

		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
	favor, that may impair or be presumed to impair objectivity.						
2.2.c	Internal auditors must avoid conflicts of interest and must not be unduly influenced by their own interests or the interests of others, including senior management or others in a position of authority, or by the political environment or other aspects of their surroundings.		19. Evaluate whether the Head of Internal Audit has taken precautions to reduce the potential impairments to objectivity that may result from the design of performance evaluations and compensation arrangements, bonuses, and incentives.	IDR20			
2.2.d	When performing internal audit services: • Internal auditors must refrain from assessing specific activities for which they were previously responsible. Objectivity is presumed to be impaired if an internal auditor provides assurance services for an activity for which the internal auditor had responsibility within the previous 12 months.		20. Review engagement supervision checklists and a sample of workpapers and determine whether any internal auditors were assigned to work on engagements where they or the Head of Internal Audit had previous responsibility for any aspect of that activity within the past 12 months. Verify whether appropriate disclosures and actions were documented.	IDR37, IDR38			

		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
2.2.e	If the internal audit function is to provide assurance services where it had previously performed advisory services, the Head of Internal Audit must confirm that the nature of the advisory services does not impair objectivity and must assign resources such that individual objectivity is managed.		[see Program step #20]	IDR37, IDR38			
2.2.f	Assurance engagements for functions over which the Head of Internal Audit has responsibility must be overseen by an independent party outside the internal audit function.		[see Program step #20]	IDR38			
2.2.g	If internal auditors are to provide advisory services relating to activities for which they had previous responsibilities, they must disclose potential impairments to the party requesting the services before accepting the engagement.		[see Program step #20]	IDR38			

		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
2.2.h	The Head of Internal Audit must establish methodologies to address impairments to objectivity.		[see Program Step #18]	IDR10			
2.2.i	Internal auditors must discuss impairments and take appropriate actions according to relevant methodologies.		[see Program Step #20]	IDR37, IDR38			
		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
Standard 2.3 Disclosing Impairments to Objectivity							
Requirement Ref. #	Requirement	Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
2.3.a	If objectivity is impaired in fact or appearance, the details of the impairment must be disclosed promptly to the appropriate parties.		21. Review the internal audit manual and determine whether methodologies exist related to internal auditor objectivity include the requirement to disclose actual or perceived impairments to objectivity to the Head of Internal Audit or audit clients (advisory engagements).	IDR10			

		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
2.3.b	If internal auditors become aware of an impairment that may affect their objectivity, they must disclose the impairment to the Head of Internal Audit or a designated supervisor.		<p>22. In situations where an impairment cannot be avoided, determine whether options for mitigation of the impairment have been established, including:</p> <ul style="list-style-type: none"> a. Reassigning internal auditors to remove the impaired auditor from the engagement. b. Rescheduling an engagement to ensure it is properly staffed. c. Adjusting the scope of an engagement. d. Outsourcing the performance or supervision of the engagement. <p>23. Determine whether the Head of Internal Audit or other internal auditors are responsible for other activities beyond internal auditing. If so, briefly describe the roles and responsibilities and the means by which any impairments are actively managed.</p>	IDR38			

		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
2.3.c	If the Head of Internal Audit determines that an impairment is affecting an internal auditor's ability to perform duties objectively, the Head of Internal Audit must discuss the impairment with the management of the activity under review, the board, and/or senior management and determine the appropriate actions to resolve the situation.		[see Program Steps #22-23]	IDR38			
2.3.d	If an impairment that affects the reliability or perceived reliability of the engagement findings, recommendations, and/or conclusions is discovered after an engagement has been completed, the Head of Internal Audit must discuss the concern with the management of the activity under review, the board, senior management, and/or other affected stakeholders and		24. Review any records for evidence of actual or potential impairments to objectivity and determine if methodologies were followed and whether the impairment was managed appropriately.	IDR38			(See also Standard 11.4 Errors and Omissions.)

		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
	determine the appropriate actions to resolve the situation.						
2.3.e	If the objectivity of the Head of Internal Audit is impaired in fact or appearance, the Head of Internal Audit must disclose the impairment to the board.		25. Review the internal audit charter and communications with the board and determine whether impairments due to roles and responsibilities outside internal auditing are described.	IDR2, IDR3			(See also Standard 7.1 Organizational Independence.)
		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
Principle 3 Demonstrate Competency	Internal auditors apply the knowledge, skills, and abilities to fulfill their roles and responsibilities successfully.						
Standard 3.1 Competency		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
Requirement Ref. #	Requirement	Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes

		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
3.1.a	Internal auditors must possess or obtain the competencies to perform their responsibilities successfully. The required competencies include the knowledge, skills, and abilities suitable for one's job position and responsibilities commensurate with their level of experience.		26. Determine whether the internal audit function uses an 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.	IDR9, IDR18, IDR19, B1, C1			
3.1.b	Internal auditors must possess or develop knowledge of The IIA's Global Internal Audit Standards.		27. Review the staff profile and determine whether internal auditors have attained an appropriate level of education, experience, and professional certification, including but not limited to the Certified Internal Auditor, to demonstrate their competency as internal auditors. 28. Determine whether the internal auditing competency framework used by the internal audit function includes the elements listed in the Considerations for Implementation for Standard 3.1 Competency.	IDR9, IDR18, IDR19			

		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
3.1.c	Internal auditors must engage only in those services for which they have or can attain the necessary competencies.		29. Determine whether the internal audit resources are perceived as sufficiently competent and providing valuable insights and foresight.	IDR9, IDR18, IDR19, B1, C1			
3.1.d	Each internal auditor is responsible for continually developing and applying the competencies necessary to fulfill their professional responsibilities.		30. Review the monitoring of auditors' progress towards competency goals and performance evaluation templates and determine whether internal auditors are continually developing and applying necessary skills.	IDR19, IDR20			
3.1.e	Additionally, the Head of Internal Audit must ensure that the internal audit function collectively possesses the competencies to perform the internal audit services described in the internal audit charter or must obtain the necessary competencies.		31. Determine whether the resource budget adequately supports competency development and maintenance.	IDR2, IDR9, IDR18, IDR29			(See also Standards 7.2 Chief Audit Executive / Head of Internal Audit Qualifications and 10.2 Human Resources Management.)
		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
Standard 3.2 Continuing Professional Development							
Requirement Ref. #	Requirement	Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes

		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
3.2.a	Internal auditors must maintain and continually develop their competencies to improve the effectiveness and quality of internal audit services.		32. Review the internal audit methodologies and training records and determine whether all internal auditors receive an appropriate level of training to enhance their knowledge and skills, and sufficient continuing professional education to maintain certifications.	IDR18, IDR19			
3.2.b	Internal auditors must pursue continuing professional development, including education and training.		33. Review the internal audit methodologies and determine whether the methodologies have been established for continuing professional development that include training plans and performance evaluations.	IDR10, IDR19, IDR20			
3.2.c	Practicing internal auditors who have attained professional internal audit certifications must follow the continuing professional education policies and fulfill the requirements applicable to their certifications.		[see Program step #32]	IDR19			
		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes

		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
Principle 4 Exercise Due Professional Care	Internal auditors apply due professional care in planning and performing internal audit services.						
		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
Standard 4.1 Conformance with the Global Internal Audit Standards							
Requirement Ref. #	Requirement	Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
4.1.a	Internal auditors must plan and perform internal audit services in accordance with the Global Internal Audit Standards.		34. Review the internal audit charter, manual, and other methodologies to verify whether there is a stated commitment to conforming with the Standards, including documenting any alternative actions taken and the expected impact on the ability to meet the intent of the relevant standard.	IDR2, IDR10, IDR21, IDR32, IDR33, IDR34			
4.1.b	The internal audit function's methodologies must be established, documented, and maintained in alignment with the Standards.		[see Program step #34]	IDR2, IDR10			
4.1.c	Internal auditors must follow the Standards and the internal audit function's		[see Program step #34]	IDR10, IDR21, IDR32, IDR33,			

		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
	methodologies when planning and performing internal audit services and communicating results.			IDR34			
4.1.d	If the Standards are used in conjunction with requirements issued by other authoritative bodies, internal audit communications must also cite the use of the other requirements, as appropriate.		35. Review the final engagement communications for the sampled projects and verify whether the constraints from other authorities' requirements were adequately mentioned, if applicable.	IDR10, IDR34, IDR38			
4.1.e	If laws or regulations prohibit internal auditors or the internal audit function from conforming with any part of the Standards, conformance with all other parts of the Standards is required and appropriate disclosures must be made.		[see Program step #35]	IDR10, IDR34, IDR38			

		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
4.1.f	When internal auditors are unable to conform with a requirement, the Head of Internal Audit must document and communicate a description of the circumstance, alternative actions taken, the impact of the actions, and the rationale. Requirements related to disclosing nonconformance with the Standards are described in Standards 8.3 Quality, 12.1 Internal Quality Assessment, and 15.1 Final Engagement Communication.		36. Review the results of internal quality assessments and other communications to the board for instances of communications of nonconformance, and verify whether any alternative or corrective actions were documented, including the impact of the actions on the ability to meet the intent of the relevant standard.	IDR4, IDR22, IDR23			
		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
Standard 4.2 Due Professional Care							
Requirement Ref. #	Requirement	Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes

		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
4.2.a	<p>Internal auditors must exercise due professional care by assessing the nature, circumstances, and requirements of the services to be provided, including:</p> <ul style="list-style-type: none"> • The organization’s strategy and objectives. • The interests of those for whom internal audit services are provided and the interests of other stakeholders. • Adequacy and effectiveness of governance, risk management, and control processes. • Cost relative to potential benefits of the internal audit services to be performed. • Extent and timeliness of work needed to achieve the engagement’s objectives. • Relative complexity, materiality, or significance of risks to the activity under review. 		<p>37. Evaluate whether methodologies for the following demonstrate the exercising of due professional care:</p> <ol style="list-style-type: none"> a. Planning engagements. b. Conducting assurance and advisory engagements. c. Communicating engagement results. d. Strategic planning. e. Escalating matters to the governing body/board. <p>38. Review workpapers for selected engagements and determine whether the auditors demonstrated the exercising of due professional care.</p>	IDR9, IDR10, IDR31, IDR32, IDR33, IDR34, IDR38			

		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
	<ul style="list-style-type: none"> • Probability of significant errors, fraud, noncompliance, and other risks that might affect objectives, operations, or resources. • Use of appropriate techniques, tools, and technology. 						
		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
Standard 4.3 Professional Skepticism							
Requirement Ref. #	Requirement	Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
4.3.a	Internal auditors must exercise professional skepticism when planning and performing internal audit services.		39. Review the internal audit methodologies for performing internal audit services and evaluate whether they promote professional skepticism.	IDR10, IDR32, IDR33			

		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
4.3.b	<p>To exercise professional skepticism, internal auditors must:</p> <ul style="list-style-type: none"> • Maintain an attitude that includes inquisitiveness. • Critically assess the reliability of information. • Be straightforward and honest when raising concerns and asking questions about inconsistent information. • Seek additional evidence to make a judgment about information and statements that might be incomplete, inconsistent, false, or misleading. 		<p>40. Evaluate whether the coverage provided by coordinated assurance was adequately assessed.</p> <p>41. Evaluate whether the workpapers for selected engagements demonstrate the exercising of professional skepticism.</p>	IDR26, IDR38			
		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
Principle 5 Maintain Confidentiality	Internal auditors use and protect information appropriately.						
		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes

		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
Standard 5.1 Use of Information							
Requirement Ref. #	Requirement	Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
5.1.a	Internal auditors must follow the relevant policies, procedures, laws, and regulations when using information.		42. Review the internal audit manual and entity policies and determine whether the proper use of information is covered. 43. Review the engagement supervision checklist for steps related to proper use of information. 44. Inquire whether any incidents of inappropriate data use were reported to the Head of Internal Audit and determine whether appropriate actions were taken.	IDR10, IDR33, IDR37			
5.1.b	The information must not be used for personal gain or in a manner contrary or detrimental to the organization's legitimate and ethical objectives.		45. Review the internal audit function's competency framework and determine whether the proper use of information is covered.	IDR18			
		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
Standard 5.2 Protection of Information							
Requirement Ref. #	Requirement	Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes

		Conclusion (Quality Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
5.2.a	Internal auditors must be aware of their responsibilities for protecting information and demonstrate respect for the confidentiality, privacy, and ownership of information acquired when performing internal audit services or as the result of professional relationships.		46. Determine whether record retention requirements for the entity are used as a guideline for internal audit function requirements.	IDR6, IDR10, IDR40			
5.2.b	Internal auditors must understand and abide by the laws, regulations, policies, and procedures related to confidentiality, information privacy, and information security that apply to the organization and internal audit function. Considerations specifically relevant to the internal audit function include: <ul style="list-style-type: none"> • Custody, retention, and disposal of engagement records. • Release of engagement records to 		47. Verify whether access to engagement workpapers is adequately restricted.	IDR6, IDR10, IDR39, IDR40			



Republic of Kenya



Source: 2024 IIA Quality Assessment Manual

DRAFT