

D3: DOMAIN III FIELDWORK

Purpose: This tool is used to document the support for the conclusions on Conformance with the Standards and Achievement of the Principles in Domain III: Governing the Internal Audit Function.

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

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 6-8 and their standards, as well as the related essential conditions, considerations for implementation, and evidence of conformance.	Global Internal Audit Standards			
2. Review relevant documents in the A2: Initial Data Request and A4: Domain III Planning documents, as indicated in the WP Ref.(s) column.	A2, A4			
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 governance issues were noted in the assessments of conformance and achievement in Domains II, IV, & V. <i>(this Section will be completed once D2, D4-D5 have been compiled and completed)</i>	D2, D4-D6			
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		Conclusion (Rating)	Program Step	WP Ref.(s)		Assessor Notes	Program Notes
Principle 6 Authorized by the Board	The governing body establishes, approves, and supports the mandate of the internal audit function.						
			Program Step	WP Ref.(s)		Assessor Notes	Program Notes
Standard 6.1 Internal Audit Mandate							
Requirement Ref. #	Requirement	Conclusion	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
6.1.a	The head of internal audit must provide the governing body and senior management with the information necessary to establish the internal audit mandate.		6. Review periodic reports by the head of internal audit to the governing body, 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	IDR3, IDR4, C1, C2, C3			

		Conclusion (Rating)	Program Step	WP Ref.(s)		Assessor Notes	Program Notes
			audit services offered, and other responsibilities common to internal audit functions. 7. Review governing body minutes and determine whether the internal audit mandate was formally approved by the governing body and documented in meeting minutes.				
6.1.b	In entities where the internal audit function's mandate is prescribed wholly or partially in laws or regulations, the internal audit charter must include the legal requirements of the mandate.		8. Review the internal audit charter and determine whether the internal audit mandate is formally documented in line with the legal and regulatory provisions. and approved by the governing body	IDR2			Special Communication A: Compliance with Laws and Regulations relevant to Internal Auditing (see mainly Std. 1.3).
6.1.c	To help the governing body and senior management determine the scope and types of internal audit services, the head of internal audit must coordinate with other internal and external assurance providers to gain an understanding of each other's roles and responsibilities.		9. Review the internal audit charter and determine that the nature and scope of the audit services have been communicated to senior management and the governing body. 10. Evaluate whether the HIA has developed and communicated to the senior management and governing body a coordination and	IDR4			See also Std. 9.5 Coordination and Reliance.

		Conclusion (Rating)	Program Step	WP Ref.(s)		Assessor Notes	Program Notes
			reliance framework -				
6.1.d	The head of internal audit must document or reference the mandate in the internal audit charter, which is approved by the governing body.		[see Program step #8]	IDR2			
6.1.e	Periodically, the head of internal audit must assess whether changes in circumstances justify a discussion with the governing body and senior management about the internal audit mandate.		11. Review the communications between the head of internal audit, governing body, and senior management, consider whether any circumstances placed on the internal audit function's mandate impact the ability to address the entirety of the entity's strategies, objectives, risks, and controls.	IDR4		Refer to PSASB Model Internal Audit Charter	
6.1.f	If so, the head of internal audit must discuss the internal audit mandate with the governing body and senior management to assess whether the authority, role, and responsibilities continue to enable the internal audit function to achieve its strategy and accomplish its objectives.		[see Program step #6]	IDR3, IDR4, C1, C2			
			Program Step	WP			

		Conclusion (Rating)	Program Step	WP Ref.(s)		Assessor Notes	Program Notes
				Ref.(s)			
Essential Conditions - Governing body							
6.1.EB1	Discuss with the head of internal audit and senior management the appropriate authority, role, and responsibilities of the internal audit function.		[see Program step #6]	IDR3, IDR4, C1, C2			
6.1.EB2	Approve the internal audit charter, which includes the internal audit mandate and the scope and types of internal audit services.		[see Program step #8]	IDR2, IDR3			
			Program Step	WP Ref.(s)			
Essential Conditions - Senior Management							
6.1.EM1	Participate in discussions with the governing body and head of internal audit and provide input on expectations for the internal audit function that the governing body should consider when establishing the internal audit mandate.		[see Program step #6]	IDR3, C1, C2			
6.1.EM2	Support the internal audit mandate throughout the entity and promote the authority granted to the internal audit function.		[see Program step #6]	C1, C2			

		Conclusion (Rating)	Program Step	WP Ref.(s)		Assessor Notes	Program Notes
			Program Step	WP Ref.(s)		Assessor Notes	Program Notes
Standard 6.2 Internal Audit Charter							
Requirement Ref. #	Requirement	Conclusion	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
6.2.a	The head of internal audit must develop and maintain an internal audit charter that specifies, at a minimum, the internal audit function's: <ul style="list-style-type: none"> • Purpose of Internal Auditing. • Commitment to adhering to the Global Internal Audit Standards. • Mandate, including scope and types of services to be provided, and the governing body's responsibilities and expectations regarding management's support of the internal audit function. • Organizational position and reporting relationships. 		12. Review the internal audit charter and determine whether it includes the purpose of internal auditing, a commitment to adhering to the Standards, the internal audit mandate, and organizational positioning and reporting relationships.	IDR2			
6.2.b	The head of internal audit must discuss the IA charter with the governing body and senior management to confirm that it accurately reflects their understanding and expectations of the internal audit function.		13. Review results of interviews and governing body minutes to evaluate whether the internal audit charter adequately communicates the role of the internal audit function across the entity.	IDR3, C1, C2			
			Program Step	WP Ref.(s)			

		Conclusion (Rating)	Program Step	WP Ref.(s)		Assessor Notes	Program Notes
Essential Conditions - Governing body							
6.2.EB1	Discuss with the head of internal audit and senior management other topics that should be included in the internal audit charter to enable an effective internal audit function.		[see Program step #12]	IDR3, C1, C2			
6.2.EB2	Approve the internal audit charter.	N/A	Tested in 6.1.d, program step #8	N/A	N/A	N/A	Tested in 6.1.d, program step #8.
6.1.EB3	Review the internal audit charter with the head of internal audit to consider changes affecting the entity, such as the employment of a new head of internal audit or changes in the type, severity, and interdependencies of risks to the entity.		[see Program step #12]	C1, C2			
			Program Step	WP Ref.(s)			
Essential Conditions - Senior Management							
6.2.EM1	Communicate with the governing body and head of internal audit about management's expectations that should be considered for inclusion in the internal audit charter.		[see Program step #12]	C1, C2			

		Conclusion (Rating)	Program Step	WP Ref.(s)		Assessor Notes	Program Notes
			Program Step	WP Ref.(s)		Assessor Notes	Program Notes
Standard 6.3 Governing body and Senior Management Support							
Requirement Ref. #	Requirement	Conclusion	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
6.3.a	The head of internal audit must provide the governing body and senior management with the information needed to support and promote recognition of the internal audit function throughout the entity.		13. Review the relevant audit committee charter, the internal audit charter, and 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 purpose of internal auditing.	IDR1, IDR2, IDR3, IDR4, B1, B2, C1, C2			
6.3.b	The head of internal audit must coordinate the internal audit function's governing body communications with senior management to support the governing body's ability to fulfill its requirements.		14. 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 support the governing body's ability to fulfill its requirements.	IDR3, IDR4, C1, C2			
			Program Step	WP Ref.(s)			

		Conclusion (Rating)	Program Step	WP Ref.(s)		Assessor Notes	Program Notes
Essential Conditions - Governing body							
6.3.EB1	Champion the internal audit function to enable it to fulfill the Purpose of Internal Auditing and pursue its strategy and objectives.		[see Program steps #13-14]	IDR2, IDR3, IDR4, C1, C2			
6.3.EB2	Work with senior management to enable the internal audit function's unrestricted access to the data, records, information, personnel, and physical properties necessary to fulfill the internal audit mandate.		[see Program step #14]	C1, C2			
6.3.EB3	Support the head of internal audit through regular and direct communications.		[see Program step #14]	C1, C2			
6.3.EB4	Demonstrate support by: <ul style="list-style-type: none"> • Specifying that the head of internal audit reports to a level within the entity that allows the internal audit function to fulfill the internal audit mandate. • Approving the internal audit charter, internal audit plan, budget, and resource plan. • Making appropriate inquiries of senior management and the head of internal audit to determine whether any restrictions on the internal audit 		[see Program steps #13-14]	IDR2, IDR3, IDR4, C1, C2			

		Conclusion (Rating)	Program Step	WP Ref.(s)		Assessor Notes	Program Notes
	function's scope, access, authority, or resources limit the function's ability to carry out its responsibilities effectively. • Meeting periodically with the head of internal audit in sessions without senior management present.						
			Program Step	WP Ref.(s)			
Essential Conditions - Senior Management							
6.3.EM1	Support recognition of the internal audit function throughout the entity.		[see Program step #14]	C1, C2			
6.3.EM2	Work with the governing body and management throughout the entity to enable the internal audit function's unrestricted access to the data, records, information, personnel, and physical properties necessary to fulfill the internal audit mandate.		[see Program step #14]	C1, C2			
		Conclusion	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes

		Conclusion (Rating)	Program Step	WP Ref.(s)		Assessor Notes	Program Notes
Principle 7 Positioned Independently	The governing body establishes and protects the internal audit function's independence and qualifications.						
			Program Step	WP Ref.(s)		Assessor Notes	Program Notes
Standard 7.1 Organizational Independence							
Requirement Ref. #	Requirement	Conclusion	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
7.1.a	The head of internal audit must confirm to the governing body the organizational independence of the internal audit function at least annually. This includes communicating incidents where independence may have been impaired and the actions or safeguards employed to address the impairment.		15. Review communications between the head of internal audit, and the governing body to determine whether organizational independence of the internal audit function is communicated at least annually	IDR3, IDR4			
7.1.b	The head of internal audit must document in the internal audit charter the reporting relationships and organizational positioning of the internal audit function, as determined by the governing body.		16. Review the internal audit charter and organizational chart and determine whether the internal audit function is positioned as determined by the governing body. Reporting functionally to the Governing Body and Administratively to the Accounting Officer.	IDR2, IDR5			See also Standard 6.2 Internal Audit Charter (6.2.a).

		Conclusion (Rating)	Program Step	WP Ref.(s)		Assessor Notes	Program Notes
7.1.c	The head of internal audit must discuss with the governing body and senior management any current or proposed roles and responsibilities that have the potential to impair the internal audit function's independence, either in fact or appearance.		17. 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-IA responsibilities are not indicated in the charter, determine whether they have been communicated to the governing body. In either case, verify whether appropriate actions to mitigate potential impairments to independence and objectivity have been taken.	IDR2, IDR29, IDR30, C1, C2			
7.1.d	The head of internal audit must advise the governing body and senior management of the types of safeguards to manage actual, potential, or perceived impairments.		[see Program step #17]	IDR2, C1, C2			
7.1.e	When the head of internal audit has one or more ongoing roles beyond internal auditing, the responsibilities, nature of work, and established safeguards must be documented in the internal audit charter.		[see Program step #17]	IDR2, C1, C2			

		Conclusion (Rating)	Program Step	WP Ref.(s)		Assessor Notes	Program Notes
7.1.f	If those areas of responsibility are subject to internal auditing, alternative processes to obtain assurance must be established, such as contracting with an objective, competent external assurance provider that reports independently to the governing body.		[see Program step #17]	IDR29, IDR30			
7.1.g	When the head of internal audit's nonaudit responsibilities are temporary, assurance for those areas must be provided by an independent third party during the temporary assignment and for the subsequent 24months.		[see Program step #17]	IDR29, IDR30			
7.1.h	The head of internal audit must establish a plan to transition the non-audit responsibilities to management.		[see Program step #17]	C1, C2			
7.1.i	If the governing structure does not support organizational independence, the head of internal audit must document the characteristics of the governing structure limiting independence and any safeguards that may be employed to achieve this principle.		18. Review the relevant governing body committee and/or internal audit charters, organizational charts, resource budget, other documentation provided by the head of internal audit. interview responses and determine whether they demonstrate functional reporting to the governing body and administrative reporting to	IDR1, IDR2, IDR5, IDR29, C1, C2			

		Conclusion (Rating)	Program Step	WP Ref.(s)		Assessor Notes	Program Notes
			a level that ensures access to the Accounting Officer. Verify whether each of the essential conditions of the governing body and senior management are present.				
			Program Step	WP Ref.(s)			
Essential Conditions - Governing body							
7.1.EB1	Establish a direct reporting relationship with the head of internal audit and the internal audit function to enable the internal audit function to fulfill its mandate.		[see Program step #18]	IDR2, C1, C2			
7.1.EB2	Authorize the appointment and removal of the head of internal audit.		[see Program step #18]	IDR1 C1, C2			
7.1.EB3	Provide input to senior management to support the performance evaluation and remuneration of the head of internal audit.		[see Program step #18]	C2			
7.1.EB4	Provide the head of internal audit with opportunities to discuss significant and sensitive matters with the governing body, including		[see Program steps #15 & 18]	IDR3, C1, C2			

		Conclusion (Rating)	Program Step	WP Ref.(s)		Assessor Notes	Program Notes
	meetings without senior management present.						
7.1.EB5	Require that the head of internal audit be positioned at a level in the entity that enables internal audit services and responsibilities to be performed without interference from management. This positioning provides the organizational authority and status to bring matters directly to senior management and escalate matters to the governing body when necessary.		[see Program step #18]	IDR2, C1, C2			
7.1.EB6	Acknowledge the actual or potential impairments to the internal audit function's independence when approving roles or responsibilities for the head of internal audit that are beyond the scope of internal auditing.		[see Program steps #15 & 18]	IDR2, IDR3, C1, C2			
7.1.EB7	Engage with senior management and the head of internal audit to establish appropriate safeguards if head of internal audit roles and responsibilities impair or appear to impair the internal		[see Program step #18]	IDR2, C1, C2			

		Conclusion (Rating)	Program Step	WP Ref.(s)		Assessor Notes	Program Notes
	audit function's independence.						
7.1.EB8	Engage with senior management to ensure that the internal audit function is free from interference when determining its scope, performing internal audit engagements, and communicating results.		[see Program step #18]	C1, C2			
			Program Step	WP Ref.(s)			
Essential Conditions - Senior Management							
7.1.EM1	Position the internal audit function at a level within the entity that enables it to perform its services and responsibilities without interference, as directed by the governing body.		[see Program step #18]	IDR2, IDR5, IDR29, C1, C2			
7.1.EM2	Recognize the head of internal audit's direct reporting relationship with the governing body.		[see Program step #18]	IDR5,C1, C2			
7.1.EM3	Engage with the governing body and the head of internal audit to understand any potential impairments to the internal audit function's		[see Program step #18]	IDR2, C1, C2			

		Conclusion (Rating)	Program Step	WP Ref.(s)		Assessor Notes	Program Notes
	independence caused by nonaudit roles or other circumstances and support the implementation of appropriate safeguards to manage such impairments.						
7.1.EM4	Provide input to the governing body on the appointment and removal of the head of internal audit.		[see Program step #18]	IDR1, C1, C2			
7.1.EM5	Solicit input from the governing body on the performance evaluation and remuneration of the head of internal audit.		[see Program step #18]	IDR29, C1, C2			
		Conclusion	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
Standard 7.2 Head of internal audit Qualifications							
Requirement Ref. #	Requirement	Conclusion	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
7.2.a	The head of internal audit must help the governing body understand the qualifications and competencies of a head of internal audit that are necessary to manage the internal audit function. The head of internal audit facilitates this understanding by providing information and examples of common and leading		19. 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 information to understand the	IDR3, IDR4, IDR18, C1, C2			

		Conclusion (Rating)	Program Step	WP Ref.(s)		Assessor Notes	Program Notes
	qualifications and competencies.		qualifications of a head of internal audit.				
7.2.b	The head of internal audit must maintain and enhance the qualifications and competencies necessary to fulfill the roles and responsibilities expected by the governing body.		20. 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.	IDR18, IDR19, IDR20, C1			
			Program Step	WP Ref.(s)			
Essential Conditions - Governing body							
7.2.EB1	Review the requirements necessary for the head of internal audit to manage the internal audit function, as described in Domain IV: Managing the Internal Audit Function.		[see Program step #19]	IDR18, C2			
7.2.EB2	Approve the head of internal audit's roles and responsibilities and identify the necessary qualifications, experience, and competencies to carry out these roles and responsibilities.		[see Program step #19]	IDR18, C2			

		Conclusion (Rating)	Program Step	WP Ref.(s)		Assessor Notes	Program Notes
7.2.EB3	Engage with senior management to appoint a head of internal audit with the qualifications and competencies necessary to manage the internal audit function effectively and ensure the quality performance of internal audit services.		[see Program step #19]	IDR18, C2			
			Program Step	WP Ref.(s)			
Essential Conditions - Senior Management							
7.2.EM1	Engage with the governing body to determine the head of internal audit's qualifications, experience, and competencies.		[see Program step #19]	IDR18, C2			
7.2.EM2	Enable the appointment, development, and remuneration of the head of internal audit through the entity's human resources processes.		[see Program step #19]	IDR18, C2			
		Conclusion	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
Principle 8 Overseen by the Governing	The governing body oversees the internal audit function to ensure the function's effectiveness.						

		Conclusion (Rating)	Program Step	WP Ref.(s)		Assessor Notes	Program Notes
body							
			Program Step	WP Ref.(s)		Assessor Notes	Program Notes
Standard 8.1 Governing body Interaction							
Requirement Ref. #	Requirement	Conclusion	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
8.1.a	The head of internal audit must provide the governing body with the information needed to conduct its oversight responsibilities. This information may be specifically requested by the governing body or may be, in the judgment of the head of internal audit, valuable for the governing body to exercise its oversight responsibilities.		21. 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, effectively to exercise meaningful oversight of the internal audit function.	IDR3, IDR4, IDR31, B1, B2, C1, C2			The verification of whether the head of internal audit discusses the essential conditions with the governing body and senior management – as explained in the Domain III introduction – is tested here due to the requirement for the head of internal audit to provide the governing body with the info it needs to conduct oversight

		Conclusion (Rating)	Program Step	WP Ref.(s)		Assessor Notes	Program Notes
							responsibilities.
8.1.b	<p>The head of internal audit must report to the governing body and senior management:</p> <ul style="list-style-type: none"> • The internal audit plan and budget and subsequent significant revisions to them. (See also Standards 6.3 Governing body and Senior Management Support and 9.4 Internal Audit Plan.) • Changes potentially affecting the mandate or charter. (See also Standards 6.1 Internal Audit Mandate and 6.2 Internal Audit Charter.) • Potential impairments to independence. (See also Standard 7.1 Organizational Independence.) • Results of internal audit services, including conclusions, themes, assurance, advice, insights, and monitoring results. (See also Standards 11.3 		22. Evaluate whether the head of internal audit communicates the activities of the internal audit function to the governing body in an effective manner – both formal and informal. Verify whether the communications adequately cover the essential conditions outlined in the Standards.	IDR3, IDR4, C1, C2			

		Conclusion (Rating)	Program Step	WP Ref.(s)	Assessor Notes	Program Notes
	Communicating Results, 14.5 Engagement Conclusions, and 15.2 Confirming the Implementation of Recommendations or Action Plans.) • Results from the quality assurance and improvement program. (See also Standards 8.3 Quality, 8.4 External Quality Assessment, 12.1 Internal Quality Assessment, and 12.2 Performance Measurement.)					
8.1.c	Where the head of internal audit disagrees with senior management or other stakeholders on the scope, findings, or other aspects of an engagement that may affect the ability of the internal audit function to execute its responsibilities. In such cases, the head of internal audit must provide the governing body with the facts and circumstances to allow the governing body to consider whether, in its oversight role, it should intervene with senior management or other stakeholders.		[see Program step #21]	IDR3, IDR31, C1, C2		
			Program Step	WP		

		Conclusion (Rating)	Program Step	WP Ref.(s) Ref.(s)		Assessor Notes	Program Notes
Essential Conditions - Governing body							
8.1.EB1	Communicate with the head of internal audit to understand how the internal audit function is fulfilling its mandate.		[see Program step #21]	IDR3, IDR4, C1, C2			
8.1.EB2	Communicate the governing body's perspective on the entity's strategies, objectives, and risks to assist the head of internal audit with determining internal audit priorities.		[see Program step #21]	IDR3, C1, C2			
8.1.EB3	Set expectations with the head of internal audit for: <ul style="list-style-type: none"> • The frequency with which the governing body wants to receive communications from the head of internal audit. • The criteria for determining which issues should be escalated to the governing body, such as significant risks that exceed the governing body's risk tolerance. • The process for escalating matters of importance to the governing body. 		[see Program step #21]	IDR3, IDR31, C1, C2			
8.1.EB4	Gain an understanding of the effectiveness of the entity's governance, risk management,		[see Program step #21]	IDR4, C1, C2			

		Conclusion (Rating)	Program Step	WP Ref.(s)		Assessor Notes	Program Notes
	and control processes based on the results of internal audit engagements and discussions with senior management.						
8.1.EB5	Discuss with the head of internal audit disagreements with senior management or other stakeholders and provide support as necessary to enable the head of internal audit to perform the responsibilities outlined in the internal audit mandate.		[see Program step #21]	IDR31 C1, C2			
			Program Step	WP Ref.(s)			
Essential Conditions - Senior Management							
8.1.EM1	Communicate senior management's perspective on the entity's strategies, objectives, and risks to assist the head of internal audit with determining internal audit priorities.		[see Program step #21]	C1, C2			
8.1.EM2	Assist the governing body in understanding the effectiveness of the entity's governance, risk management, and control processes.		[see Program step #21]	C1, C2			
8.1.EM3	Work with the governing body and the head of internal audit on the process for escalating		[see Program step #21]	IDR31, C1, C2			

		Conclusion (Rating)	Program Step	WP Ref.(s)		Assessor Notes	Program Notes
	matters of importance to the governing body.						
		Conclusion	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
Standard 8.2 Resources							
Requirement Ref. #	Requirement	Conclusion	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
8.2.a	The head of internal audit must evaluate whether internal audit resources are sufficient to fulfill the internal audit mandate and achieve the internal audit plan.		23. Review communications between the head of internal audit and the governing body, internal QAIP results, the resource budget, and interviews to determine whether the governing body receives sufficient information regarding the internal audit function's ability to fulfill the mandate and complete the internal audit plan.	IDR3, IDR4, IDR22, IDR23, IDR26, IDR29, C1, C2			
8.2.b	When resources are not sufficient the head of internal audit must develop a strategy to obtain sufficient resources and inform the governing body about the impact of insufficient resources and how any resource shortfalls will be addressed.		24. 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).	IDR3, IDR4, IDR9, IDR18, C1, C2			
			Program Step	WP Ref.(s)			

		Conclusion (Rating)	Program Step	WP Ref.(s)		Assessor Notes	Program Notes
Essential Conditions - Governing body							
8.2.EB1	Collaborate with senior management to provide the internal audit function with sufficient resources to fulfill the internal audit mandate and achieve the internal audit plan.		[see Program step #23]	IDR26, IDR29, C1, C2			
8.2.EB2	Discuss with the head of internal audit, at least annually, the sufficiency, both in numbers and capabilities, of internal audit resources to fulfill the internal audit mandate and achieve the internal audit plan.		[see Program step #24]	IDR3, IDR22, IDR29, C1, C2			
8.2.EB3	Consider the impact of insufficient resources on the internal audit mandate and plan.		[see Program step #24]	IDR9, IDR18, IDR26, IDR29, C1, C2			
8.2.EB4	Engage with senior management and the head of internal audit on remedying the situation if the resources are determined to be insufficient.		[see Program step #24]	IDR22, IDR29, C1, C2			
			Program Step	WP Ref.(s)			
Essential Conditions - Senior Management							
8.2.EM1	Engage with the governing body to provide the internal audit function with sufficient		[see Program step #23]	IDR26, IDR29, C1, C2			

		Conclusion (Rating)	Program Step	WP Ref.(s)		Assessor Notes	Program Notes
	resources to fulfill the internal audit mandate and achieve the internal audit plan.						
8.2.EM2	Engage with the governing body and the head of internal audit on any issues of insufficient resources and how to remedy the situation.		[see Program step #24]	IDR22, IDR29, C1, C2			
		Conclusion	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
Standard 8.3 Quality							
Requirement Ref. #	Requirement	Conclusion	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
8.3.a	The head of internal audit must develop, implement, and maintain a quality assurance and improvement program that covers all aspects of the internal audit function. The program includes two types of assessments: <ul style="list-style-type: none"> • External assessments. (See also Standard 8.4 External Quality Assessment.) • Internal assessments. (See also Standard 12.1 Internal Quality Assessment.) 		25. Review the head of internal audit's communications with the governing body 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 governing body.	IDR3, IDR4, IDR10, IDR21, C1, C2			
8.3.b	At least annually, the head of internal audit must communicate the results of the		[see Program step #25]	IDR4			

		Conclusion (Rating)	Program Step	WP Ref.(s)		Assessor Notes	Program Notes
	internal quality assessment to the governing body and senior management.						
8.3.c	The results of external quality assessments must be reported when completed.		[see Program step #25; also step #29 for relevant evidence]	IDR24			
8.3.d	<p>In both Internal and External Assessments, the communications should include:</p> <ul style="list-style-type: none"> • The internal audit function's conformance with the Standards and achievement of performance objectives. • If applicable, compliance with laws and/or regulations relevant to internal auditing. • If applicable, plans to address the internal audit function's deficiencies and opportunities for improvement. 		<p>26. Review the results of the internal assessments (ongoing monitoring and periodic self-assessment) and determine whether results are consistent with the documented approach.</p> <p>27. Determine whether the results of internal assessments are communicated to the governing body at least on an annual basis, and whether external assessments are communicated directly to the governing body by the independent assessor.</p>	IDR4, IDR22, IDR23, IDR24			<ol style="list-style-type: none"> 1. Special Communication A: Compliance with Laws and Regulations relevant to Internal Auditing (see mainly Standard 1.3). 2. Special Communication B: Plans to address the internal audit function's deficiencies and opportunities for improvement (Standards 8.1, 8.3, 12.1). 3. Special Communication C: Achievement of Performance Objectives

		Conclusion (Rating)	Program Step	WP Ref.(s)		Assessor Notes	Program Notes
							(Standards 12.1, 12.2).
			Program Step	WP Ref.(s)			
Essential Conditions - Governing body							
8.3.EB1	Discuss with the head of internal audit the quality assurance and improvement program, as outlined in Domain IV: Principle 12: Enhance Quality		[see Program step #25]	IDR4, C1, C2			
8.3.EB2	Approve the internal audit function's performance objectives at least annually. (See also Standard 12.2 Performance Measurement.)		[see Program step #25]	IDR3, IDR22, C1, C2			
8.3.EB3	Assess the effectiveness and efficiency of the internal audit function. Such an assessment includes: • Reviewing the internal audit function's performance objectives, including its conformance with the Standards, laws, and		[see Program steps #25-27]	IDR3, IDR23, C1, C2			

		Conclusion (Rating)	Program Step	WP Ref.(s)		Assessor Notes	Program Notes
	regulations; ability to meet the internal audit mandate; and progress toward completion of the internal audit plan. • Considering the results of the internal audit function's quality assurance and improvement program. • Determining the extent to which the internal audit function's performance objectives are being met.						
			Program Step	WP Ref.(s)			
Essential Conditions - Senior Management							
8.3.EM1	Provide input on the internal audit function's performance objectives.		[see Program step #25]	IDR22, C1, C2			
8.3.EM2	Participate with the governing body in an annual assessment of the head of internal audit and internal audit function.		[see Program step #25]	C1, C2			
		Conclusion	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
Standard 8.4 External Quality Assessment							
Requirement Ref. #	Requirement	Conclusion	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes

		Conclusion (Rating)	Program Step	WP Ref.(s)		Assessor Notes	Program Notes
8.4.a	The head of internal audit must develop a plan for an external quality assessment and discuss the plan with the governing body.		28. Review internal audit charter, communications between the head of internal audit and the governing body, and interviews to determine the level of governing body involvement in setting the type and frequency of the external quality assessment, and in approving the plan.	IDR3, IDR4, IDR9, IDR24 or IDR30, C1, C2			IDR24 if performing an internal assessment, IDR30 for full external and SAIV.
8.4.b	The external assessment must be performed at least once every five years by a qualified, independent assessor or assessment team. The requirement for an external quality assessment may also be met through a self-assessment with independent validation.		29. Review the last external quality assessment report to determine whether it was issued less than five years before the initiation of the current assessment and conformed to the requirements in the Standards for reporting results (see 8.3) and the assessors' qualifications (8.4). Determine whether the governing body received the results of the external quality assessment directly from the assessor. 30. If the external quality assessment (most recent or current) takes the form of a self-assessment with independent validation, determine whether the head of internal audit or governing body documented a	IDR2, IDR24 or IDR30			

		Conclusion (Rating)	Program Step	WP Ref.(s)		Assessor Notes	Program Notes
			rationale for not choosing a full external quality assessment.				
8.4.c	When selecting the independent assessor or assessment team, the head of internal audit must ensure at least one person holds an active Certified Internal Auditor designation.		31. Evaluate whether the head of internal audit ensures the independence and qualifications – including verifying at least one CIA – of the independent external assessment team and other requirements of Std.8.4 and communicates this information to the governing body	IDR24 or IDR30		If full external or SAIV, this must be Fully Conforming.	.
			Program Step	WP Ref.(s)			
Essential Conditions - Governing body							
8.4.EB1	Discuss with the head of internal audit the plans to have an external quality assessment of the internal audit function conducted by an independent, qualified assessor or assessment team.		[see Program step #28]	IDR3, C1, C2			
8.4.EB2	Collaborate with senior management and the head of internal audit to determine the scope and frequency of the external quality assessment.		[see Program step #28]	IDR24 or IDR30, C1, C2			

		Conclusion (Rating)	Program Step	WP Ref.(s)		Assessor Notes	Program Notes
8.4.EB3	Consider the responsibilities and regulatory requirements of the internal audit function and the head of internal audit, as described in the internal audit charter, when defining the scope of the external quality assessment.		[see Program step #28]	IDR2, IDR24 or IDR30			
8.4.EB4	Review and approve the head of internal audit's plan for the performance of an external quality assessment. Such approval should cover, at a minimum: <ul style="list-style-type: none"> • The scope and frequency of assessments. • The competencies and independence of the external assessor or assessment team. • The rationale for choosing to conduct a self-assessment with independent validation instead of an external quality assessment. 		[see Program steps #28 & 30]	IDR3, IDR24 or IDR30, C1, C2			
8.4.EB5	Require receipt of the complete results of the external quality assessment or self-assessment with independent validation directly from the assessor.		[see Program step #29 or #30]	IDR24 or IDR30			
8.4.EB6	Review and approve the head of internal audit's action plans to address identified gaps and		[see Program step #28]	IDR3, IDR4, IDR24,			

		Conclusion (Rating)	Program Step	WP Ref.(s)		Assessor Notes	Program Notes
	opportunities for improvement, if applicable.			C1, C2			
8.4.EB7	Approve a timeline for completion of the action plans and monitor the head of internal audit's progress.		[see Program step #28]	IDR3, IDR4, C1, C2			
			Program Step	WP Ref.(s)			
Essential Conditions - Senior Management							
8.4.EM1	Collaborate with the governing body and the head of internal audit to determine the scope and frequency of the external quality assessment.		[see Program step #28]	IDR24 or IDR30, C1, C2			
8.4.EM2	Review the results of the external quality assessment, collaborate with the head of internal audit and governing body to agree on action plans that address identified gaps and opportunities for improvement, if applicable, and agree on a timeline for completion of the action plans.		[see Program step #28]	IDR3, IDR4, IDR24, C1, C2			

Source: 2024 IIA Quality Assessment Manual