

D5: DOMAIN V 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 V: Performing Internal Audit Services.

Note to the Assessor: Comment on assessment results of Domain V 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 13-15 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 A6: Domain V Planning documents, as indicated in the WP Ref.(s) column.	A2, A6			
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 internal audit performance issues were noted in the assessments of conformance and achievement in Domains II-IV.	D2-D4			

(this Section will be completed once D2-D4 have been compiled and completed)

		Conclusion (Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
Principle 13 Plan Engagements Effectively	Internal auditors plan each engagement using a systematic, disciplined approach.						
			Program Step			Assessor Notes	Program Notes
Standard 13.1 Engagement Communication							
Requirement Ref. #	Requirement	Conclusion (Rating)	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
13.1.a	Internal auditors must communicate effectively throughout the engagement.		6. Review internal audit methodologies for communicating effectively, including staff development plans and engagement supervision, as well as the technology available to the function to conduct engagement communications. Determine whether the tools and methodologies promote effective communications.	IDR10, IDR18, IDR32, IDR33, IDR34, IDR37, IDR39			Methodologies tested in Program step #6 here. (See also Principle 11 Communicate Effectively and its related standards and Standard 15.1 Final Engagement Communication.)
13.1.b	Internal auditors must communicate the objectives, scope, and timing of the engagement with management.		7. Review the 'Supplemental' sheet for the results of engagement-level workpaper reviews associated with engagement	IDR38			

			communication and conclude on 13.1.b - 13.1.f.				
13.1.c	Subsequent changes must be communicated with management timely.		[see Program step #7]	IDR38			(See also Standard 13.3 Engagement Objectives and Scope.)
13.1.d	At the end of an engagement, if internal auditors and management do not agree on the engagement results, internal auditors must discuss and try to reach a mutual understanding of the issue with the management of the activity under review.		[see Program step #7]	IDR38			
13.1.e	If a mutual understanding cannot be reached, internal auditors must not be obligated to change any portion of the engagement results unless there is a valid reason to do so.		[see Program step #7]	IDR38			
13.1.f	Internal auditors must follow an established methodology to allow both parties to express their positions regarding the content of the final		[see Program step #7]	IDR38			(See also Standards 9.3 Methodologies and 14.4 Recommendations and Action Plans.)

	engagement communication and the reasons for any differences of opinion regarding the engagement results.						
		Conclusion	Program Step			Assessor Notes	Program Notes
Standard 13.2 Engagement Risk Assessment							
Requirement Ref. #	Requirement	Conclusion	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
13.2.a	Internal auditors must develop an understanding of the activity under review to assess the relevant risks. For advisory services, a formal, documented risk assessment may not be necessary, depending on the agreement with relevant stakeholders.		8. Review internal audit methodologies for engagement planning and determine whether a risk assessment is included.	IDR10, IDR32, IDR33, IDR44			Methodologies tested in Program step #8 here. If an engagement covered by a Topical Requirement is included in the assurance sample, the engagement risk assessment must demonstrate evidence of conformance with the Topical Requirement.

<p>13.2.b</p>	<p>To develop an adequate understanding, internal auditors must identify and gather reliable, relevant, and sufficient information regarding:</p> <ul style="list-style-type: none"> • The organization's strategies, objectives, and risks relevant to the activity under review. • The organization's risk tolerance, if established. • The risk assessment supporting the internal audit plan. • The governance, risk management, and control processes of the activity under review. • Applicable frameworks, guidance, and other criteria that can be used to evaluate the effectiveness of those processes. 		<p>9. Review the 'Supplemental' sheet for the results of engagement-level workpaper reviews associated with engagement risk assessment and conclude on 13.2.b - 13.2.e.</p>	<p>IDR38</p>			
<p>13.2.c</p>	<p>Internal auditors must review the gathered information to understand how</p>		<p>[see Program step #9]</p>	<p>IDR38</p>			

	processes are intended to operate.					
13.2.d	<p>Internal auditors must identify the risks to review by:</p> <ul style="list-style-type: none"> • Identifying the potentially significant risks to the objectives of the activity under review. • Considering specific risks related to fraud. • Evaluating the significance of the risks and prioritizing them for review. 		[see Program step #9]	IDR38		
13.2.e	<p>Internal auditors must identify the criteria that management uses to measure whether the activity is achieving its objectives.</p> <p>When internal auditors have identified the relevant risks for an activity under review in past engagements, only a review and update of the previous engagement risk assessment is required.</p>		[see Program step #9]	IDR38		

		Conclusion	Program Step			Assessor Notes	Program Notes
Standard 13.3 Engagement Objectives and Scope							
Requirement Ref. #	Requirement	Conclusion	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
13.3.a	Internal auditors must establish and document the objectives and scope for each engagement.		10. Review internal audit methodologies for engagement planning and determine whether the engagement objectives and scope are required to be documented.	IDR10, IDR32, IDR33, IDR44			Methodologies tested in Program step #10 here. If an engagement covered by a Topical Requirement is included in the assurance sample, the engagement objectives and scope must demonstrate evidence of conformance with the Topical Requirement.
13.3.b	The engagement objectives must articulate the purpose of the engagement and describe the specific goals to be achieved, including those mandated by laws and/or regulations.		11. Review the 'Supplemental' sheet for the results of engagement-level workpaper reviews associated with engagement objectives and scope and conclude on 13.3.b - 13.3.h.	IDR38			
13.3.c	The scope must establish the engagement's focus and boundaries by specifying the activities, locations, processes, systems, components, time		[see Program step #11]	IDR38			

	<p>period to be covered in the engagement, and other elements to be reviewed, and be sufficient to achieve the engagement objectives.</p>					
13.3.d	<p>Internal auditors must consider whether the engagement is intended to provide assurance or advisory services because stakeholder expectations and the requirements of the Standards differ depending on the type of engagement.</p>		[see Program step #11]	IDR38		
13.3.e	<p>Scope limitations must be discussed with management when identified, with a goal of achieving resolution. Scope limitations are assurance engagement conditions, such as resource constraints or restrictions on access to personnel, facilities, data, and information, that prevent internal auditors from</p>		[see Program step #11]	IDR38		(See also Standard 13.5 Engagement Resources.)

	performing the work as expected in the audit work program.						
13.3.f	If a resolution cannot be achieved with management, the Head of Internal Audit must elevate the scope limitation issue to the board according to an established methodology.		[see Program step #11]	IDR38			
13.3.g	Internal auditors must have the flexibility to make changes to the engagement objectives and scope when audit work identifies the need to do so as the engagement progresses.		[see Program step #11]	IDR38			
13.3.h	The Head of Internal Audit must approve the engagement objectives and scope and any changes that occur during the engagement.		[see Program step #11]	IDR38			
		Conclusion	Program Step			Assessor Notes	Program Notes
Standard 13.4 Evaluation Criteria							
Requirement Ref. #	Requirement	Conclusion	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes



<p>13.4.a</p>	<p>Internal auditors must identify the most relevant criteria to be used to evaluate the aspects of the activity under review defined in the engagement objectives and scope. For advisory services, the identification of evaluation criteria may not be necessary, depending on the agreement with relevant stakeholders.</p>		<p>12. Review internal audit methodologies for engagement planning and determine whether the process for identifying evaluation criteria is documented.</p>	<p>IDR10, IDR32, IDR33</p>			<p>Methodologies tested in Program step #12 here.</p>
<p>13.4.b</p>	<p>Internal auditors must assess the extent to which the board and senior management have established adequate criteria to determine whether the activity under review has accomplished its objectives and goals.</p>		<p>13. Review the 'Supplemental' sheet for the results of engagement-level workpaper reviews associated with evaluation criteria and conclude on 13.4.b - 13.4.d.</p>	<p>IDR38</p>			
<p>13.4.c</p>	<p>If such criteria are adequate, internal auditors must use them for the evaluation.</p>		<p>[see Program step #13]</p>	<p>IDR38</p>			
<p>13.4.d</p>	<p>If the criteria are inadequate, internal auditors must identify appropriate criteria through discussion</p>		<p>[see Program step #13]</p>	<p>IDR38</p>			

	with the board and/or senior management.						
		Conclusion	Program Step			Assessor Notes	Program Notes
Standard 13.5 Engagement Resources							
Requirement Ref. #	Requirement	Conclusion	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
13.5.a	When planning an engagement, internal auditors must identify the types and quantity of resources necessary to achieve the engagement objectives.		14. Review internal audit methodologies for engagement planning and determine whether the process for identifying engagement resources is documented.	IDR10, IDR32, IDR33			Methodologies tested in Program step #14 here.
13.5.b	Internal auditors must consider: <ul style="list-style-type: none"> • The nature and complexity of the engagement. • The time frame within which the engagement is to be completed. • Whether the available financial, human, and technological resources are appropriate and sufficient to achieve the engagement objectives. 		15. Review the 'Supplemental' sheet for the results of engagement-level workpaper reviews associated with engagement resources and conclude on 13.5.b - 13.5.c.	IDR38			

13.5.c	If the available resources are inappropriate or insufficient, internal auditors must discuss the concerns with the Head of Internal Audit to obtain the resources.		[see Program step #15]	IDR38			
		Conclusion	Program Step			Assessor Notes	Program Notes
Standard 13.6 Work Program							
Requirement Ref. #	Requirement	Conclusion	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
13.6.a	Internal auditors must develop and document an engagement work program to achieve the engagement objectives.		16. Review internal audit methodologies for engagement planning and determine whether the process for developing work programs is documented.	IDR10, IDR32, IDR33			Methodologies tested in Program step #16 here.
13.6.b	The engagement work program must be based on the information obtained during engagement planning, including, when applicable, the results of the engagement risk assessment.		17. Review the 'Supplemental' sheet for the results of engagement-level workpaper reviews associated with work programs and conclude on 13.6.b - 13.6.d.	IDR38			

13.6.c	<p>The engagement work program must identify:</p> <ul style="list-style-type: none"> • Criteria to be used to evaluate each objective. • Tasks to achieve the engagement objectives. • Methodologies, including the analytical procedures to be used, and tools to perform the tasks. • Internal auditors assigned to perform each task. 		[see Program step #17]	IDR38			
13.6.d	<p>The Head of Internal Audit must review and approve the engagement work program before it is implemented and promptly when any subsequent changes are made.</p>		[see Program step #17]	IDR38			
		Conclusion	Program Step			Assessor Notes	Program Notes
Principle 14 Conduct Engagement Work	<p>Internal auditors implement the engagement work program to achieve the engagement objectives.</p>						
		Conclusion	Program Step			Assessor Notes	Program Notes

Standard 14.1 Gathering Information for Analyses and Evaluation							
Requirement Ref. #	Requirement	Conclusion	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
14.1.a	<p>To perform analyses and evaluations, internal auditors must gather information that is:</p> <ul style="list-style-type: none"> • Relevant – consistent with engagement objectives, within the scope of the engagement, and contributes to the development of engagement results. • Reliable – factual and current. Internal auditors use professional skepticism to evaluate whether information is reliable. Reliability is strengthened when the information is: <ul style="list-style-type: none"> o Obtained directly by an internal auditor or from an independent source. o Corroborated. o Gathered from a system with effective 		18. Review internal audit methodologies for engagements and determine whether processes for gathering and analyzing information are documented.	IDR10, IDR32, IDR33			Methodologies tested in Program step #18 here.



	<p>governance, risk management, and control processes.</p> <ul style="list-style-type: none"> • Sufficient – when it enables internal auditors to perform analyses and complete evaluations and can enable a prudent, informed, and competent person to repeat the engagement work program and reach the same conclusions as the internal auditor. 					
14.1.b	<p>Internal auditors must evaluate whether the information is relevant and reliable and whether it is sufficient such that analyses provide a reasonable basis upon which to formulate potential engagement findings and conclusions.</p>		<p>19. Review the 'Supplemental' sheet for the results of engagement-level workpaper reviews associated with gathering and analyzing information and conclude on 14.1.b - 14.1.d.</p>	IDR38		
14.1.c	<p>Internal auditors must determine whether to gather additional information for analyses and evaluation when evidence is not relevant, reliable, or</p>		<p>[see Program step #19]</p>	IDR38		

	sufficient to support engagement findings.						
14.1.d	If relevant evidence cannot be obtained, internal auditors must determine whether to identify that as a finding.		[see Program step #19]	IDR38			(See also Standard 14.2 Analyses and Potential Engagement Findings.)
		Conclusion	Program Step			Assessor Notes	Program Notes
Standard 14.2 Analyses and Potential Engagement Findings							
Requirement Ref. #	Requirement	Conclusion	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
14.2.a	Internal auditors must analyze relevant, reliable, and sufficient information to develop potential engagement findings. For advisory services, gathering evidence to develop findings may not be necessary, depending on the agreement with relevant stakeholders.		20. Review internal audit methodologies for engagements and determine whether processes for identifying potential findings are documented.	IDR10, IDR33			Methodologies tested in Program step #20 here.
14.2.b	Internal auditors must analyze information to determine whether there is a difference between the evaluation criteria and		21. Review the 'Supplemental' sheet for the results of engagement-level workpaper reviews associated with analyzing data for potential findings	IDR38			(See also Standard 13.4 Evaluation Criteria.)

	the existing state of the activity under review, known as the "condition."		and conclude on 14.2.b - 14.2.g.				
14.2.c	Internal auditors must determine the condition by using information and evidence gathered during the engagement.		[see Program step #21]	IDR38			
14.2.d	A difference between the criteria and the condition indicates a potential engagement finding that must be noted and further evaluated.		[see Program step #21]	IDR38			
14.2.e	If initial analyses do not provide sufficient evidence to support a potential engagement finding, internal auditors must exercise due professional care to determine whether additional analyses are required.		[see Program step #21]	IDR38			
14.2.f	If additional analyses are required, the work program must be adjusted accordingly and approved by the Head of Internal Audit.		[see Program step #21]	IDR38			

14.2.g	If internal auditors determine that no additional analyses are required and there is no difference between the criteria and the condition, the internal auditors must provide assurance in the engagement conclusion regarding the effectiveness of the activity's governance, risk management, and control processes.		[see Program step #21]	IDR38			
		Conclusion	Program Step			Assessor Notes	Program Notes
Standard 14.3 Evaluation of Findings							
Requirement Ref. #	Requirement	Conclusion	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
14.3.a	Internal auditors must evaluate each potential engagement finding to determine its significance.		22. Review internal audit methodologies for engagements and determine whether processes for evaluating findings are documented.	IDR10, IDR33, IDR34			Methodologies tested in Program step #22 here.
14.3.b	When evaluating potential engagement findings, internal auditors must collaborate with management to identify the root causes when possible, determine the		23. Review the 'Supplemental' sheet for the results of engagement-level workpaper reviews associated with evaluation of findings and conclude on 14.3.b - 14.3.f.	IDR38			

	potential effects, and evaluate the significance of the issue.						
14.3.c	To determine the significance of the risk, internal auditors must consider the likelihood of the risk occurring and the impact the risk may have on the organization's governance, risk management, or control processes.		[see Program step #23]	IDR38			
14.3.d	If internal auditors determine that the organization is exposed to a significant risk, it must be documented and communicated as a finding.		[see Program step #23]	IDR38			
14.3.e	Internal auditors must determine whether to report other risks as findings, based on the circumstances and established methodologies.		[see Program step #23]	IDR38			
14.3.f	Internal auditors must prioritize each engagement finding based on its significance, using		[see Program step #23]	IDR38			

	methodologies established by the Head of Internal Audit.						
		Conclusion	Program Step			Assessor Notes	Program Notes
Standard 14.4 Recommendations and Action Plans							
Requirement Ref. #	Requirement	Conclusion	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
14.4.a	<p>Internal auditors must determine whether to develop recommendations, request action plans from management, or collaborate with management to agree on actions to:</p> <ul style="list-style-type: none"> • Resolve the differences between the established criteria and the existing condition. • Mitigate identified risks to an acceptable level. • Address the root cause of the finding. • Enhance or improve the activity under review. 		24. Review internal audit methodologies for engagements and determine whether processes for making recommendations and obtaining management action plans are documented.	IDR10, IDR33, IDR34			Methodologies tested in Program step #24 here.
14.4.b	When developing recommendations, internal auditors must discuss the		25. Review the 'Supplemental' sheet for the results of engagement-level workpaper reviews	IDR38			

	recommendations with the management of the activity under review.		associated with recommendations and action plans and conclude on 14.4.b - 14.4.c.				
14.4.c	If internal auditors and management disagree about the engagement recommendations and/or action plans, internal auditors must follow an established methodology to allow both parties to express their positions and rationale and to determine a resolution.		[see Program step #25]	IDR38			
		Conclusion	Program Step			Assessor Notes	Program Notes
Standard 14.5 Engagement Conclusions							
Requirement Ref. #	Requirement	Conclusion	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
14.5.a	Internal auditors must develop an engagement conclusion that summarizes the engagement results relative to the engagement objectives and management's objectives.		26. Review internal audit methodologies for engagements and determine whether a process for making engagement conclusions is documented.	IDR10, IDR33, IDR34			Methodologies tested in Program step #26 here.

14.5.b	The engagement conclusion must summarize the internal auditors' professional judgment about the overall significance of the aggregated engagement findings.		27. Review the 'Supplemental' sheet for the results of engagement-level workpaper reviews associated with engagement conclusions and conclude on 14.5.b - 14.5.c.	IDR38			
14.5.c	Assurance engagement conclusions must include the internal auditors' judgment regarding the effectiveness of the governance, risk management, and/or control processes of the activity under review, including an acknowledgment of when processes are effective.		[see Program step #27]	IDR38			
		Conclusion	Program Step			Assessor Notes	Program Notes
Standard Documentation	14.6 Engagement						
Requirement Ref. #	Requirement	Conclusion	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
14.6.a	Internal auditors must document information and evidence to support the engagement results.		28. Review internal audit methodologies for engagements and determine whether workpaper requirements are documented.	IDR10, IDR33			Methodologies tested in Program step #28 here.

14.6.b	The analyses, evaluations, and supporting information relevant to an engagement must be documented such that an informed, prudent internal auditor, or similarly informed and competent person, could repeat the work and derive the same engagement results.		29. Review the 'Supplemental' sheet for the results of engagement-level workpaper reviews and conclude on 14.6.b - 14.6.e.	IDR38			
14.6.c	Internal auditors and the engagement supervisor must review the engagement documentation for accuracy, relevance, and completeness.		[see Program step #29]	IDR38			
14.6.d	The Head of Internal Audit must review and approve the engagement documentation.		[see Program step #29]	IDR38			
14.6.e	Internal auditors must retain engagement documentation according to relevant laws and/or regulations as well as policies and procedures of the		[see Program step #29]	IDR38			

	internal audit function and the organization.						
		Conclusion	Program Step			Assessor Notes	Program Notes
Principle 15 Communicate Engagement Results and Monitor Action Plans	Internal auditors communicate the engagement results to the appropriate parties and monitor management's progress toward the implementation of recommendations or action plans.						
			Program Step			Assessor Notes	Program Notes
Standard 15.1 Final Engagement Communication							
Requirement Ref. #	Requirement	Conclusion	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
15.1.a	For each engagement, internal auditors must develop a final communication that includes the engagement's objectives, scope, recommendations and/or action plans if applicable, and conclusions.		30. Review internal audit methodologies for engagements and determine whether final communication requirements are documented.	IDR10, IDR34			Methodologies tested in Program step #30 here.



15.1.b	<p>The final communication for assurance engagements also must include:</p> <ul style="list-style-type: none"> • The findings and their significance and prioritization. • An explanation of scope limitations, if any. • A conclusion regarding the effectiveness of the governance, risk management, and control processes of the activity reviewed. 		31. Review the 'Supplemental' sheet for the results of reviews of final engagement communications and conclude on 15.1.b - 15.1.h.	IDR38			
15.1.c	The final communication must specify the individuals responsible for addressing the findings and the planned date by which the actions should be completed.		[see Program step #31]	IDR38			
15.1.d	When internal auditors become aware that management has initiated or completed actions to address a finding before the final communication, the actions must be		[see Program step #31]	IDR38			

	acknowledged in the communication.						
15.1.e	The final communication must be accurate, objective, clear, concise, constructive, complete, and timely, as described in Standard 11.2 Effective Communication.		[see Program step #31]	IDR38			
15.1.f	Internal auditors must ensure the final communication is reviewed and approved by the Head of Internal Audit before it is issued.		[see Program step #31]	IDR38			
15.1.g	The Head of Internal Audit must disseminate the final communication to parties who can ensure that the results are given due consideration. (See also Standard 11.3 Communicating Results.)		[see Program step #31]	IDR38			

15.1.h	<p>If the engagement is not conducted in conformance with the Standards, the final engagement communication must disclose the following details about the nonconformance:</p> <ul style="list-style-type: none"> • Standard(s) with which conformance was not achieved. • Reason(s) for nonconformance. • Impact of nonconformance on the engagement findings and conclusions. 		[see Program step #31]	IDR38			
		Conclusion	Program Step			Assessor Notes	Program Notes
Standard 15.2 Confirming the Implementation of Recommendations or Action Plans							
Requirement Ref. #	Requirement	Conclusion	Program Step	WP Ref.(s)	Initial / Date	Assessor Notes	Program Notes
15.2.a	Internal auditors must confirm that management has implemented internal auditors' recommendations or management's action plans following an established methodology, which		32. Review internal audit methodologies for confirming the implementation of action plans and determine whether the processes promote complete, timely, and effective resolution. Verify whether the methodologies include a	IDR10, IDR35			

	<p>includes:</p> <ul style="list-style-type: none"> • Inquiring about progress on the implementation. • Performing follow-up assessments using a risk-based approach. • Updating the status of management's actions in a tracking system. 		<p>risk-based approach, i.e. that the confirmation effort is commensurate with the significance of the risk.</p>			
15.2.b	<p>The extent of these procedures must consider the significance of the finding.</p>		<p>[see Program step #32]</p>	<p>IDR10, IDR35</p>		<p>This attribute is tested in program step #32 in addition to 15.2.a.</p>
15.2.c	<p>If management has not progressed in implementing the actions according to the established completion dates, internal auditors must obtain and document an explanation from management and discuss the issue with the Head of Internal Audit. The Head of Internal Audit is responsible for determining whether senior management, by delay or inaction, has accepted a risk</p>		<p>33. Review recent status reports of the disposition of management action plans, and interview responses from the Head of Internal Audit, board, and senior management, and determine whether the internal audit function's monitoring and communicating efforts are resulting in timely management actions that enhance controls. If there are instances of management requesting that an action plan be closed due to the acceptance of the related risks, verify whether the</p>	<p>IDR36, C1, C2</p>		<p>(See also Standard 11.5 Communicating the Acceptance of Risks.)</p>

	<p>that exceeds the risk tolerance.</p>		<p>Head of Internal Audit documented a consideration of whether the risk exposure exceeds the organization's risk tolerance.</p>				

Source: 2024 IIA Quality Assessment Manual

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