

F2: INDEPENDENT VALIDATOR'S REPORT

Purpose: Sample report from an independent validator that describes a self-assessment with independent validation, the scope of their work, and their conclusions.

Note to the Assessor: The optional page for the independent validator's observations can be deleted if not used. However, the independent validator should provide some additional information about the work they performed and any helpful context around the self-assessment's conformance conclusions.

Self-Assessment with Independent Validation

Statement from the Independent Validator

I was engaged to conduct an independent validation of the self-assessment of the [insert organization name] internal audit function. The primary objective of my validation was to verify whether the conclusions made in the attached quality assessment report [insert identifying info such as file name, date] regarding conformance with the Standards and Compliance with laws and regulations were adequately supported and reflected due professional care in the performance of the assessment. Other matters that may have been reported in the assessment, such as successful practices and enhancement opportunities, were excluded from the scope of this independent validation by agreement with the head of internal audit.

In acting as an Independent Assessor, I attest to being fully independent of the organization and have the necessary knowledge and skills to undertake this engagement. My validation primarily consisted of interviews with key stakeholders and a review of the procedures and results of the self-assessment performed by [insert organization name] Self-Assessment Team. I fully concur with the internal audit function's conclusions on Compliance with laws and regulations of conformance with the Standards and achievement of the Principles and Purpose of Internal Auditing in its report.

Name and Credentials
Independent Assessor

Self-Assessment with Independent Validation
Observations and Recommendations from the Independent Validator

[optional]

[enter any observations, context from interviews, recommendations, or other comments here.]

Source: 2024 IIA Quality Assessment Manual