Template 39 : Self Assessment

Performing Self-Assessments

Title	Instructions/Description	Assessment/Remarks
QAIP Objective	The objectives as identified in each component of the QAIP should be listed here. Additional objectives also may be added as necessary. For example (using Risk-Based Audit Planning): An effective annual planning process exists including appropriate processes for the reporting of progress toward the established plan.	
QAIP Criteria	The audit criteria from the QAIP for each objective should be listed here. Additional criteria also may be added. Criteria should be clear, relevant, reliable, and complete. Ensure that they are reasonable and attainable and that they provide a basis for developing observations and conclusions. For example (using Risk-Based Audit Planning): A process is in place and is used to develop the annual internal audit plan to verify that: • All organizational components, programs, and activities were considered. • Senior management was fully involved in the process. • The plan was prepared timely and distributed to the appropriate levels of management.	
Quality Assessment Procedure/Methodology	Quality assessment procedures or methodologies should be developed for each QAIP criteria. These methodologies are the procedures that an assessor should perform to verify whether criteria are met.	
Control Point	By establishing a control point, an assessor would be able to know which of these criteria or procedures are more important than the others, and prioritize the criteria, quality assessment procedures, and results. Using the list of criteria above,	

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	identify which of the criterion are critical for the achievement of this objective. For example: It is critical that all organizational components, programs and activities have been considered in the development of a risk-based audit plan, otherwise the plan may be inaccurate as a result of not considering all potential risk elements. However, although important, even if the plan was not prepared on a timely basis and was not distributed to the appropriate levels of management once approved, the organization could still have a reasonably effective annual planning process in place.	
Working Paper File Reference	It is necessary to keep track of the working paper file references when performing the quality assessment on the internal audit activity. By doing so, the assessor would be able to ensure that the working papers file is appropriately maintained and administered in support of the audit observations and findings.	
Criteria Met	By performing the quality assessment procedures identified, the assessor will be able to determine if the criteria have been met. The assessor should simply qualify the response by using Yes, No, or Partially.	
Assessor's Comments	An assessor should provide comments for any unmet or partially met criteria.	
Assessment/Rating	Provide an assessment of the objective/criteria based on the assessment scale adopted by the organization.	

QAIP Assessment Scale

The *Standards* do not require one particular assessment scale be used. Rather, the *Standards* require that the degree of conformance with the IPPF be assessed. The CAE or the external reviewer may choose the QA Manual Assessment Scale, the Path to Quality scale, or any other scale that assesses levels of conformance.

Assessment Scales

Generally Conforms	Opportunities For Improvement	Effectiveness And Efficiency Of IAA	QA Manual Assessment Scale
Partially Conforms			
Does Not Conform			

Beyond Conforming
- Leading — Innovates Best Practices / Strategic Partner / Leader in IA Profession
- Leveraging — Emphasizes Best Practice / Anticipates Change / Expanding Roles

Conforming
- Conforming — Generally Conforms / External Assessment / Continuous Improvement

Non-Conforming
- Emerging — Partially Conforms / Self Assessment / Action Plans
- Beginning — Innovates / Does Not Conform / New Internal Audit Activity QAIP

Path to Quality (Maturity Model) Scale