

QUALITY ASSURANCE AND IMPROVEMENT PROGRAM (QAIP) AUDIT MANUAL



GOVERNMENT OF NAMIBIA

JUNE 2024

Published by the Directorate of Government Internal Audit & Policy Coordination: Ministry of Finance and Public Enterprises

Table of Contents

LIST OF ABBREVIATIONS.....	4
Foreword from the Honourable Minister of Finance and Public Enterprises ...	5
1. Background	6
1.1 Introduction.....	6
1.2 Requirement for a Public Sector Internal Audit Quality Assurance and Improvement Program (QAIP).....	6
2. The IIA Quality Assurance and Improvement Program Framework.....	8
2.1 Introduction.....	8
2.2 Quality assurance across the Audit Model	8
2.3 Embedding the QAIP Framework within the Namibia Government QAIP Audit Manual	9
3. Building and Maintaining Quality at the OMAs, RCs and LACs Internal Audit Units	10
3.1 Introduction.....	10
3.2 Governance.....	10
3.2.1 Requirements of the IIA QAIP Framework	10
3.2.2 Role of the OMAs, RCs and LACs Internal Audit Functions	11
3.2.3 Role of the DGIAPC	11
3.3 Professional Practice	13
3.3.1 Requirements of the IIA QAIP Framework	13
3.3.2 Role of the OMAs,RCs and LACs Internal Audit Units.....	14
3.3.3 Role of the DGIAPC	15
3.4 Communication.....	16
3.4.1 Requirements of the IIA QAIP Framework	16
3.4.2 Role of the OMAs, RCs and LACs Internal Audit Functions	16
3.4.3 Role of the DGIAPC	17
4. Continuous Improvement of QAIP at the OMAs, RCs and LACs Internal Audit Units	18
4.1 Introduction.....	18
4.2 Ongoing monitoring of internal audit engagements.....	18
4.2.1 Requirements of the IIA QAIP Framework	18
4.2.2 Role of the OMAs, RCs and LACs Internal Audit Functions	18
4.2.3 Role of the DGIAPC	19
4.3 Periodic Self-Assessment.....	20
4.3.1 Requirements of the IIA QAIP Framework	20
4.3.2 Role of the OMAs, RCs and LACs Internal Audit Units.....	20
4.3.3 Role of the DGIAPC	20

4.4	External Assessment.....	22
4.4.1	Requirements of the IIA QAIP Framework	22
4.4.2	Role of the OMAs, RCs and LACs Internal Audit Units.....	22
4.4.3	Role of the DGIAPC	22
	Template 1- Ongoing Monitoring of Audit Engagements	23
	Template 2- Periodic Self-Assessment by the IAU or by the DGIAPC.....	25
	Template 3- Periodic Self-Assessment Review Notes	30
	Template 4- Audited Entity Survey Template	31

LIST OF ABBREVIATIONS

CIA	Certified Internal Auditor
CPD	Continuous Professional Development
CROs	Chief Regional Officers
DGIAPC	Directorate Government Internal Audit and Policy Coordination
EQA	External Quality Assessment
GIAS	Global Internal Audit Standards
HIA	Head of Internal Audit
IIA	Institute of Internal Auditors
LAC	Local Authorities Council
IPPF	International Professional Practices Framework
OMAs	Offices/Ministries/Agencies
PSIA	Public Sector Internal Audit
QAIP	Quality Assurance and Improvement Program
RCs	Regional Councils
SAI	Supreme Audit Institution

Foreword from the Honourable Minister of Finance and Public Enterprises

With the setting up of Internal Audit Functions in the various Offices, Ministries and Agencies (OMAs), Regional Councils (RCs) and Local Authority Councils (LACs), the scope and coverage of internal audit across the Namibian public sector has greatly been increased.

To equip these Internal Audit Functions, staff have been recruited and the relevant key documents like charters and manuals are developed to help ensure a firm operating environment for the Internal Audit Functions.

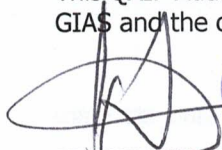
It is however critical that these Internal Audit Functions maintain quality so as to be able to effectively and efficiently review the governance, risk management and controls in the OMAs, RC and LACs, and be able to provide value-adding recommendations for further strengthening the governance, risk management and controls in place.

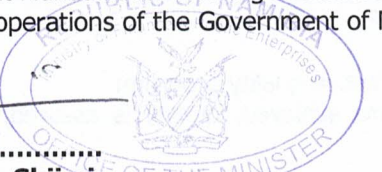
To ensure that there is uniformity across the entire Namibian public sector in the operations of the Internal Audit Functions, the Directorate of Government Internal Audit Policy and Coordination (DGIAPC) was formed and given the mandate for coordinating all Internal Audit Functions across the public sector and also building and maintaining a vibrant Quality Assurance and Improvement Program (QAIP) to be used for all the Internal Audit Functions. Setting up and maintaining of a QAIP is a requirement of the Global Internal Audit Standards (GIAS). Therefore, the implementation of this by the DGIAPC is in line with the Institute of Internal Auditors' requirement.

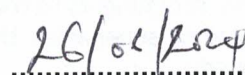
With support from the Commonwealth Secretariat, the DGIAPC has been able to work in consultation with the OMAs, RCs and LACs highlights the various aspects of the Namibian Government QAIP and the roles and responsibilities of all the concerned parties for each level of the QAIP.

With the implementation of the QAIP Manual, I am confident that the quality and GIAS across the Namibian public sector is going to increase and improve, which will result in internal audit being a more value-adding advisor to the various OMAs Ministers, Executive Directors and to the RCs Chief Regional Officers (CROs).

This QAIP Audit Manual is an evolving document that will keep being updated to reflect any changes to the GIAS and the operations of the Government of Namibia.


.....
Hon. Ipumbu Shiimi
Minister of Finance and Public Enterprises




.....
DATE:

1. Background

1.1 Introduction

The GIAS stress the importance of quality assurance and improving internal audit through the improvement programs. Thus this manual is based on the GIAS and the requirements for Quality Assurance and Improvement Program (QAIP).

Internal Audit Functions have been established in the various OMAs, RCs and LACs play an important role in the process of improving governance, control and risk management in the public sector by providing assurance, recommendations and advice on the functioning of management and control systems with the aim to reach a high level of maturity, upon which it will enjoy the trust of management and the effectiveness in adding value.

OMAs/RCs/LACs Internal Audit Functions can be said to be of good quality when they provide objective and relevant assurance and adds value by contributing to the efficiency and effectiveness of governance, risk management and control.

Compliance with the Global Internal Audit Standards applying to the IA profession is very important. Therefore, all OMAs, RCs and LACs Internal Audit Functions should base their activities on the GIAS and the IIA's International Professional Practices Framework (IPPF).

1.2 Requirement for a Public Sector Internal Audit Quality Assurance and Improvement Program (QAIP)

The GIAS requires the Director of DGIAPC to develop, implement and maintain a quality assurance and improvement program that covers all activities of Internal Audit Functions in the OMAs, RCs and LACs.

The DGIAPC also has the responsibility of continuously monitoring the effectiveness of the QAIP. The program should be designed to help the Internal Audit Functions add value and improve the relevant OMAs/RCs/LACs operations and to provide assurance that the IAU is in conformity with laws and regulations.

According to the OMAs, RCs and LACs Internal Audit Charters, every IAU is also required to adopt a process to monitor and assess the overall effectiveness of the QAIP.

There are four components to consider in designing an effective quality program:

- a. Engagement supervision that ensures objectives are achieved, quality is assured, and staff are developed.
- b. On-going reviews or performance measurements.
- c. Periodic reviews performed through self-assessment or by others in the department with knowledge of internal audit practices, and the IPPF.
- d. External assessments should be conducted at least once every five years by a qualified, independent reviewer or review team from outside the organization.

The QAIP should evaluate and conclude on the quality of the relevant OMAs/RCs/LACs IAU and lead to recommendations for appropriate improvements. Assessments of QAIPs should include evaluation of:

- a. Conformance with the mandatory IPPF, definition of Internal Auditing, Code of Ethics and Global Internal Audit Standards.
- b. Adequacy of the relevant OMAs/RCs/LACs Internal Audit Unit's charter, goals, objectives, policies, and procedures;
- c. Contribution to the OMAs/RCs/LACs risk management, governance, and control processes;
- d. Compliance with applicable laws and regulations, QAIP and Internal Audit Manual;
- e. Effectiveness of continuous improvement activities and adoption of best practices, and

- f. Whether the OMAs/RCs/LACs IAU adds value, improves the OMAs/RCs/LACs operations, and contributes to the attainment of objectives.

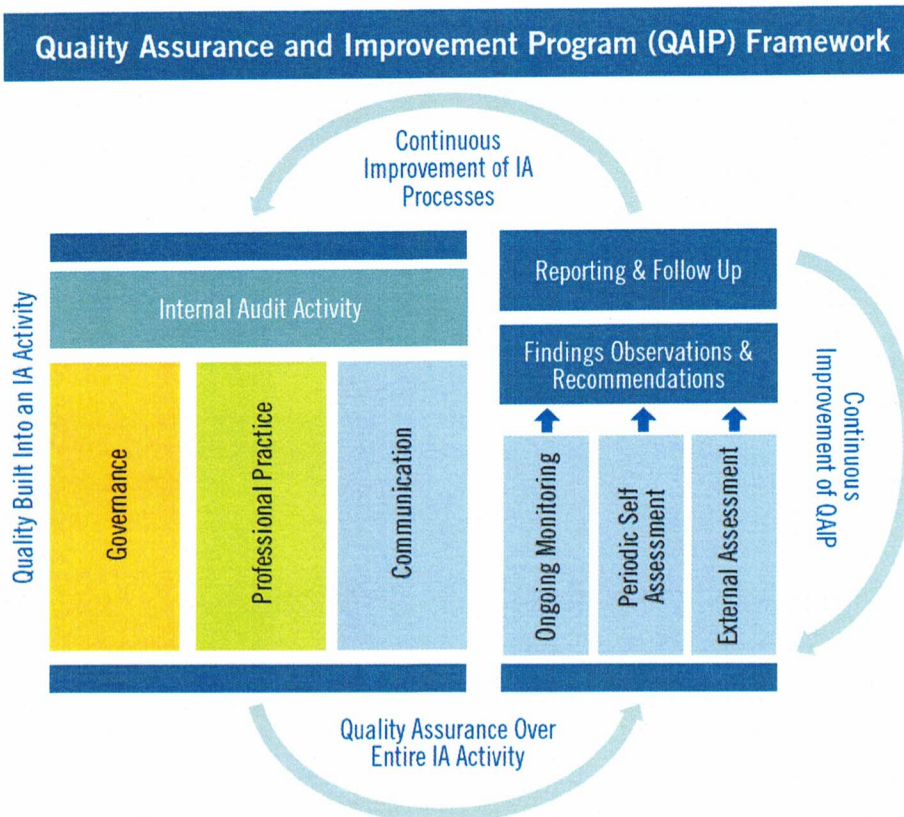
2. The IIA Quality Assurance and Improvement Program Framework

2.1 Introduction

The IIA developed a QAIP Framework to help guide Internal Auditors in ensuring that their QAIP activities are in line with the IIA recommended activities.

The Government of Namibia's QAIP Manual has been prepared and is in line with the requirements of this IIA Framework.

A high-level summary of the key components of the IIA QAIP Framework are provided below;



2.2 Quality assurance across the Audit Model

The IIA QAIP Framework also requires that quality assurance should be embedded within the Audit Model across entire audit cycle for every internal audit engagement undertaken. This means that there should be vibrant quality assurance mechanisms in place during the planning for each audit engagement, performing of field work, communicating of audit results through reports and monitoring of implementation of agreed upon audit recommendations for each audit engagement undertaken.

Below is a graphical representation of the breadth of quality assurance in the Audit Model:



2.3 Embedding the QAIP Framework within the Namibia Government QAIP Audit Manual

This QAIP Audit Manual aims at ensuring that all components of the IIA QAIP Framework are given the needed attention by the relevant OMAs and RCs Heads of Internal Audit as well as the DGIAPC.

The preceding chapters highlight how QAIP will be undertaken and maintained across the various components by the Namibian public sector Internal Auditors.

3. Building and Maintaining Quality at the OMAs, RCs and LACs Internal Audit Units

3.1 Introduction

Quality assurance has to be maintained at all levels and within all the operations of every OMAs and RCs IAU.

The OMAs and RCs IAU as well as the DGIAPC each have a key role to play in the building and maintenance of quality across the entire IAU operations and activities as shown below;

3.2 Governance

3.2.1 Requirements of the IIA QAIP Framework

The following are the key elements and the QAIP requirements for each of the Governance elements;

Element	IIA QAIP Requirement
1. Internal Audit Charter	<ul style="list-style-type: none"> a. Internal audit's purpose, authority, and responsibility are formally defined in a charter, consistent with the Definition of Internal Auditing, Code of Ethics, and the Global Internal Audit Standards. b. The internal audit strategy is aligned with the organizational strategy. c. The internal audit activity's charter provides assurance that the internal audit activity will add value and improve the organization's operations. d. The internal audit activity's charter, mission statement, goals, and similar documents are implemented in an effective manner.
2. International Professional Practices Framework (IPPF)	<ul style="list-style-type: none"> a. The internal audit activity is in conformance with the Definition of Internal Auditing, Code of Ethics, and the Global Internal Audit Standards.
3. Legislation	<ul style="list-style-type: none"> a. The internal audit activity is in compliance with other applicable laws, regulations, or policies.
4. Independence and Objectivity	<ul style="list-style-type: none"> a. The internal audit activity's structure, objectivity, roles and responsibilities, and key governance processes are appropriate for managing the function. b. The internal audit activity is independent and objective in the performance of its work. c. The organizational status of the internal audit activity is sufficient to permit accomplishment of the objectives. d. Broader organizational governance arrangements provide assurance regarding auditor independence and objectivity.
5. Risk Impacting the Internal Audit Activity	<ul style="list-style-type: none"> a. Risks impacting the internal audit activity have been identified and managed.
6. Resourcing	<ul style="list-style-type: none"> a. The appropriate level of financial and IT resources are available to the internal audit activity to enable it to achieve its objectives in an efficient and effective manner.

3.2.2 Role of the OMAs, RCs and LACs Internal Audit Functions

Each OMAs/RCs Head of Internal Audit is expected to undertake/ ensure that the following are in place within their respective Internal Audit Functions:

Element	Role of the OMAs, RCs and LACs Internal Audit Units
1. Internal Audit Charter	<ul style="list-style-type: none"> a. Ensure that the OMAs/RCs/LACs IAU has an approved charter that guides the operations of the IAU. The charter should be in line with the IPPF. b. There should be an Internal Audit Strategic Plan in place that is in line with the needs and objectives of the OMAs/RCs/LACs.
2. International Professional Practices Framework (IPPF)	<ul style="list-style-type: none"> a. The IAU operations and activities are undertaken in line with the IAU Internal Audit Charter and the Government of Namibia Internal Audit Manual.
3. Legislation	<ul style="list-style-type: none"> a. All activities of the IAU are in line with the relevant Government of Namibia laws and regulations.
4. Independence and Objectivity	<ul style="list-style-type: none"> a. The IAU should functionally report to the OMAs/RCs/LACs Audit and Risk Committee and administratively to the OMAs Executive Director or the RCs Chief Regional Officer. b. The Head of Internal Audit has the freedom to decide on the areas of audit focus with no management interference. c. IAU Internal Auditors do not undertake any activities that would conflict with their objectivity and independence. d. The Head of Internal Audit should put in place mechanisms for reporting and resolving of potential conflicts of interests by the IAU auditors.
5. Risk Impacting the Internal Audit Activity	<ul style="list-style-type: none"> a. Risk assessment is undertaken periodically and mitigation strategies considered and implemented.
6. Resourcing	<ul style="list-style-type: none"> a. The Head of Internal Audit should ensure that the IAU has the right mix of resources to enable it effectively implement its mandate. Where resources are not available, the Head of Internal Audit should be able to utilize external service providers, especially for specialty audit areas like IT.

3.2.3 Role of the DGIAPC

Below are the key roles/ activities of the DGIAPC;

Element	Role of the DGIAPC
1. Internal Audit Charter	<ul style="list-style-type: none"> a. Ensure that all OMAs, RCs and LACs Internal Audit Functions have Internal Audit Charters that are in line with the IPPF. b. Coordinate the periodic review and update of the OMAs, RCs and LACs Internal Audit Charters to ensure that they are in line with the evolving environment.
2. International Professional Practices Framework (IPPF)	<ul style="list-style-type: none"> a. Undertake periodic same reviews of the activities of the OMAs, RCs and LACs Internal Audit Functions to ascertain the status of conformance with the Global Internal Audit Standards and the Internal Audit Manual. b. Make recommendations on identified gaps of non-conformance and follow up to ensure that the agreed upon recommendations are implemented by the respective IAU.
3. Legislation	<ul style="list-style-type: none"> a. Coordinate and ensure that all relevant laws, policies and regulations reflect the need for effective internal audit units across the OMAs, RCs and LACs.

Element	Role of the DGIAPC
4. Independence and Objectivity	<p>b. Periodically review IAU activities to ascertain their level of compliance with the relevant laws and regulations.</p> <p>a. Periodically select a sample of OMAs/ RCs and LACs Internal Audit Functions and undertake tests to confirm their level of independence and objectivity.</p> <p>b. Make recommendations to the Government Audit and Risk Committee on any OMAs/RCs/LACs Internal Audit Functions that may need support in the further strengthening of their independence and objectivity.</p> <p>c. Engage with the relevant OMAs/ RCs/LACs senior management to ensure the independence and objectivity of the Internal Audit Functions.</p>
5. Risk Impacting the Internal Audit Activity	<p>a. Periodically monitor and review whether the selected sample Internal Audit Functions are considering the risks impacting their activities and how they are dealing with the risks.</p>
6. Resourcing	<p>a. Engage with the relevant OMAs/RCs/LACs senior management on the need for additional resources in the OMAs/RCs/LACs to enable the IAU to be effective in its mandate to the OMAs/RCs/LACs.</p> <p>b. Coordinate the training and Continuous Professional Development (CPD) of all Internal Auditors in the OMAs/RCs/LACs to ensure that they all achieve the minimum 40 hours of CPD and they get the opportunity to pursue the relevant professional certifications like the CIA.</p>

3.3 Professional Practice

3.3.1 Requirements of the IIA QAIP Framework

The QAIP Framework has the following requirements for each of the elements of Professional Practice:

Element	IIA QAIP Requirement
1. Roles and Responsibilities:	<ul style="list-style-type: none"> a. Roles and responsibilities of staff within the internal audit activity are formally documented. b. The internal audit activity has fulfilled its responsibilities in regards to governance, risk management, and control.
2. Risk-based Audit Planning	<ul style="list-style-type: none"> a. The audit planning process is aligned with the organization's strategic objectives. b. The perspectives of senior management and the board are considered in audit planning. c. The process of audit planning ensures that all activities of the organization are considered for audit, subjected to a risk assessment, ranked in order of priority, and that appropriate audit objectives for each audit selected have been established. This may include documentation of an audit universe. d. An effective annual planning process exists including appropriate processes for the reporting of progress toward achieving the established plan.
3. Coordination with Other Assurance Providers	<ul style="list-style-type: none"> a. Internal audit activities are coordinated with those of other assurance providers.
4. Audit Engagement Planning	<ul style="list-style-type: none"> a. Risks relevant to the activity under review are assessed. The engagement objectives reflect the results of the assessment. b. Appropriate resources are allocated for audit work to identify significant issues. c. Work programs to achieve the engagement objectives are developed.
5. Performing the Engagement	<ul style="list-style-type: none"> a. Engagement processes, including identifying information, analysis, and evaluation, ensure that the steps in the audit program developed at the end of the planning phase are completed in an effective and efficient manner. b. Audit techniques, including the use of internal audit automation and computer assisted auditing techniques, are used as appropriate to provide assurance that work is performed efficiently and effectively. c. The evidence gathered substantiates the audit findings and establishes the cause and effect of issues identified as needing improvement. d. Information acquired when the audit is conducted is described and retained in working papers to clearly document the audit process and identify findings. e. Audit records are appropriately maintained. f. Audits are appropriately supervised for professional development and to provide assurance that due professional care is applied.
6. Proficiency and Due Professional Care	<ul style="list-style-type: none"> a. The internal audit activity collectively possesses or sources the knowledge, skills, and other competencies to perform its responsibilities. b. Internal Auditors display due professional care in the performance of their responsibilities.

Element	IIA QAIP Requirement
	<ul style="list-style-type: none"> c. Continuing professional development is provided to allow Internal Auditors to enhance their knowledge, skills, and other competencies. d. Management and leadership development is embedded within the internal audit activity.
7. Quality Assurance	<ul style="list-style-type: none"> a. A QAIP is in place that covers all aspects of the internal audit activity and the QAIP effectiveness is continuously monitored. b. Internal audit has processes in place to track and record progress toward established objectives, plans, and budgeted resources.

3.3.2 Role of the OMAs, RCs and LACs Internal Audit Units

To ensure that quality assurance is well embedded, each of the OMAs and RCs Internal Audit Units is expected to undertake the following:

Element	Role of the OMAs, RCs and LACs Internal Audit Units
1. Roles and Responsibilities:	<ul style="list-style-type: none"> a. There should be clear job descriptions for all levels of internal audit staff. b. All operations of the IAU should be in line with the OMAs/RCs/LACs Internal Audit Charter.
2. Risk-based Audit Planning	<ul style="list-style-type: none"> a. The IAU undertakes risk-based audits with a focus on the OMAs/RCs/LACs areas of high risk. b. In the development of the Annual Audit Plan, the IAU considers input from the relevant Audit and Risk Committee and senior management. c. The IAU has a comprehensive audit universe that it regularly reviews and updates. d. On a quarterly basis, the Head of Internal Audit submits a progress report to the OMAs/RCs/LACs Audit and Risk Committee as well as the relevant OMAs Minister and Executive Director or the CRO.
3. Coordination with Other Assurance Providers	<ul style="list-style-type: none"> a. Annually, the Head of Internal Audit holds meetings with the Auditor General and shares the plan for the year with them.
4. Audit Engagement Planning	<ul style="list-style-type: none"> a. Audit planning is risk based and the relevant steps and guidelines in the Internal Audit Manual are followed by IAU engagement teams. b. The right mix of Internal Auditors is selected for each engagement. c. An Audit Plan with a comprehensive audit program is developed for each engagement.
5. Performing the Engagement	<ul style="list-style-type: none"> a. The engagement fieldwork is done in line with the developed audit programme. b. Proper and well referenced working paper files are developed and stored for each audit engagement undertaken. c. Reviews and supervision of audit teams to ensure that they are on track are done by the various levels of management. d. Seniors on the job ensure that junior auditors are mentored and given the needed on-the-job trainings.
6. Proficiency and Due Professional Care	<ul style="list-style-type: none"> a. The Head of Internal Audit ensures that the selected engagement teams have the requisite experience and capacity to proficiently undertake the audit engagements. b. The Head of Internal Audit should ensure that all Internal Auditors in the IAU undertake a minimum of 40 hours of CPD.

Element	Role of the OMAs, RCs and LACs Internal Audit Units
	c. The Head of Internal Audit should be systematic in building leadership pipeline within the IAU to ensure smooth succession planning.
7. Quality Assurance	c. The Head of Internal Audit should ensure that all activities of the IAU are in line with the OMAs/RCs/LACs Internal Audit Charter and the Internal Audit Manual.

3.3.3 Role of the DGIAPC

To further strengthen the professional practices with the OMAs, RCs and LACS Internal Audit Functions, the DGIAPC has the following roles/ responsibilities:

Element	Role of the DGIAPC
1. Roles and Responsibilities:	a. Select sample Internal Audit Functions and review their operations to ascertain their level of compliance.
2. Risk-based Audit Planning	a. Periodically review sample audit engagements of selected Internal Audit Functions to ascertain whether the entire engagement process (planning, performing, reporting and monitoring) was in line with the guidelines in the Internal Audit Manual.
3. Coordination with Other Assurance Providers	b. Make recommendations to the Head of Internal Audit on any identified areas that need strengthening and follow up to ascertain the level of implementation by the relevant IAU.
4. Audit Engagement Planning	c. Ascertain the level of coordination between the IAU and the other service providers.
5. Performing the Engagement	d. Facilitate forums for discussions among the Internal Audit Functions and the other assurance providers.
6. Proficiency and Due Professional Care	
7. Quality Assurance	

3.4 Communication

3.4.1 Requirements of the IIA QAIP Framework

Communication within the IIA QAIP Framework includes the following main elements:

Element	IIA QAIP Requirement
1. Audit Engagement Reports:	<ul style="list-style-type: none"> a. The final report presents the purpose, scope, and significant findings, including the causes and effects, conclusions, recommendations, and the engagement client's action plans to address the issues outlined. b. An effective process is in place to ensure that the audit results are presented to the appropriate level of management timely for discussion and response. c. Reports are provided to and/or are reviewed by senior management and the board. d. The form and content of audit communications meet stakeholder expectations. e. The phrase "conducted in accordance with the Global Internal Audit Standards" is utilized only under appropriate circumstances.
2. Follow-up Phase	<ul style="list-style-type: none"> a. An appropriate follow-up process to ensure that management actions have been effectively implemented has been established and is being maintained
3. Stakeholder Communications	<ul style="list-style-type: none"> a. The internal audit activity's communication practices inform the board and appropriate stakeholders of work undertaken. b. A performance management and measurement process is in place to ensure that the effectiveness of the internal audit activity is optimized and recognized. c. Engagement client satisfaction with the audit process is measured by the internal audit activity, including the level of professionalism demonstrated by the Internal Auditors and opportunities for improvement. d. The extent of satisfaction of other stakeholders with the internal audit process and products is measured (this may include a self-assessment questionnaire and a satisfaction survey for engagement clients). e. The role and services offered by internal audit are understood by stakeholders and considered to be value-added.

3.4.2 Role of the OMAs, RCs and LACs Internal Audit Functions

To ensure that there is quality assurance within the reporting activities of every OMAs/RCs/LACs Internal Audit Unit, the following should be undertaken by the Internal Audit Functions:

Element	Role of the OMAs, RCs and LACs Internal Audit Units
1. Audit Engagement Reports:	<ul style="list-style-type: none"> a. For each audit undertaken, the IAU should submit a report that is in line with the guidelines of the Internal Audit Manual. b. The report should be discussed with the audit client and management responses duly included within the final report. c. The Head of Internal Audit should submit Quarterly and Annual Reports to the relevant OMAs/RCs/LACs Internal Audit and Risk Assurance Committee, OMAs Ministers and Executive Directors or the relevant CRO.

Element	Role of the OMAs, RCs and LACs Internal Audit Units
2. Follow-up Phase	a. The OMAs/RCs/LACs IAU has an up-to date follow up mechanism in place where all recommendations and agreed upon timelines are stored and follow ups made on the status of implementation by the various audit clients.
3. Stakeholder Communications	a. The Head of Internal Audit should discuss with the DGIAPC team the feedback received from audit clients and should take the necessary steps of ensuring improvements in the identified weak areas. b. The Head of Internal Audit should continuously educate the OMAs/RCs/LACS senior management on the various ways in which the IAU can add value to them.

3.4.3 Role of the DGIAPC

In facilitating and coordinating quality assurance in the communication of the OMAs/RCs/ LACs Internal Audit Functions, the DGIAPC is expected to undertake the following measures:

Element	Role of the DGIAPC
1. Audit Engagement Reports:	a. Periodically select a sample of audit engagements undertaken by the various Internal Audit Functions and test them to ascertain that the reports are in line with the guidance in the manual.
2. Follow-up Phase	a. Periodically review the IAU's follow up mechanism and ascertain its effectiveness.
3. Stakeholder Communications	a. Review the IAU's reports and ascertain whether they are in line with the guidelines in the manual. Make recommendations on the areas that need improvement. b. Coordinate and support the Government Audit and Risk Assurance Committee in having oversight of all OMAs/RCs/LACs Audit and Risk Committees. c. For a sample of completed audit engagements, the DGIAPC should submit and request audit clients to complete the client satisfaction survey. d. Discussions should be held with the respective IAU Head of Internal Audit to provide them with the clients' feedback from the satisfaction surveys.

4. Continuous Improvement of QAIP at the OMAs, RCs and LACs Internal Audit Units

4.1 Introduction

Continuous improvement in the quality of the internal audit activity begins with internal quality assessments that range from determining whether applicable policies and procedures are established and implemented to the evaluation of the conformance with relevant GIAS and codes of ethics.

The internal quality assessment comprise of the following components:

- Ongoing monitoring of the internal audit function's conformance with the Standards and progress toward performance objectives.
- Periodic self-assessment or assessments by other persons within the organization with sufficient knowledge of internal audit practices to evaluate conformance with the Standards.
- Communication with the board and senior management about the results of internal assessments.

4.2 Ongoing monitoring of internal audit engagements

4.2.1 Requirements of the IIA QAIP Framework

Ongoing monitoring is an integral part of the day-to-day supervision, review, and measurement of every OMAs and RCs IAU. Ongoing monitoring is incorporated into the routine policies and practices used to manage the IAU and uses processes, tools, and information considered necessary to evaluate conformance with the GIAS.

Monitoring must also be applied to the various administrative and educational aspects of every IAU, in addition to the specific execution of audit engagements. Ongoing monitoring should be considered the IAU's own set of controls that provide a window into the quality of the audit work performed. Therefore, monitoring related to internal audit engagements must be documented in the audit working papers.

Ongoing monitoring is the responsibility of both the OMAs/RCs/LACs Heads of Internal Audit as well as the DGIAPC as shown below:

4.2.2 Role of the OMAs and RCs Internal Audit Functions

Each OMAs/ RCs/LACs Head of Internal Audit has the responsibility of determining by whom, and at what level, the monitoring of the internal audit engagements should be performed.

The Head of Internal Audit has to delegate the senior staff that will be responsible for the ongoing monitoring process of the audits being undertaken in the IAU. The Internal Auditors are required to develop a detailed audit program and execute it, while a supervisor gives directions and supervises the work of the Internal Auditors. Usually, the Head of Internal Audit approves all major steps in the audit process and exercises overall oversight over the internal audit engagement.

The following functions form key features of the ongoing monitoring of the OMAs/RCs/LACs Internal Audit Functions:

- Each Internal Auditor who is a member of the internal audit engagement team must continuously assess his/her work to ensure that it complies with the prescribed internal audit methodology.
- The team leader is responsible for guiding and coaching the internal audit team and is thus actively engaged in the ongoing monitoring of team members with regard to the internal audit engagement.
- The Head of Internal Audit is responsible for the overall quality of the IAU and in this role reviews the work of the team leader in order to ensure that he/she has implemented the relevant ongoing monitoring activities. Also, the HIA will usually oversee compliance with applicable internal audit policies.
- Special attention needs to be given to ways to address supervision in the case of small or single person internal audit units since it is important to maintain quality control even in such situations. This can be achieved by inviting the HIA of another public sector entity to review the working papers for an internal

audit engagement or by asking the DGIAPC for a specific review. **Refer to Template 1- Ongoing Monitoring of Audit Engagements.**

- The Head of Internal Audit should discuss with the DGIAPC the results of the reviews done on selected audit engagements and make a commitment to implement the agreed upon action points for strengthening the IAU's processes.

4.2.3 Role of the DGIAPC

The DGIAPC as part of its role in ensuring an effective QAIP should regularly select and sample various audit engagements undertaken by the relevant Internal Audit Functions to ascertain whether the audits were done in line with the Internal Audit Manual.

In undertaking these reviews, the DGIAPC assessment teams should use **Template 1- Ongoing Monitoring of Audit Engagements.** Results of the monitoring should be discussed with the relevant OMAs/RCS/LACs Head of Internal Audit and an action plan for remedying the areas for improvement agreed upon.

4.3 Periodic Self-Assessment

4.3.1 Requirements of the IIA QAIP Framework

The main objectives of periodic self-assessments are:

- To identify the quality of ongoing performance and opportunities for improvement in internal audit processes and procedures.
- To check and validate the objectives and criteria used in the QAIP to determine whether they are still up to date, adequate, and valid.

A periodic self-assessment has a different but interrelated focus to ongoing monitoring. Periodic self-assessments focus on evaluating:

- Conformance with the internal audit charter, The IIA's Definition of Internal Auditing, the Code of Ethics, and the GIAS.
- The quality of the audit work, including adherence to the internal audit methodology for selected engagements.
- The quality of supervision.
- The infrastructure, including the policies and procedures, supporting the internal audit activity.
- The ways internal audit function adds value to the organization.
- The achievement of performance GIAS.

Periodic self-assessments should be conducted through:

- Working paper reviews for conformance with the Definition of Internal Auditing, the Code of Ethics, the GIAS, and internal audit policies and procedures by staff not involved in the respective audits.
- Self-assessment of the internal audit activity with objectives/criteria established as part of the QAIP Review of internal audit performance metrics and benchmarking of best practices.
- Periodic activity and performance reporting to the board and other stakeholders as deemed necessary.

Following a self-assessment, an action plan should be developed to address any identified areas for improvement. The result of the periodic self-assessments and the level of conformance to the Global Internal Audit Standards must be reported to the Audit Committee at the completion of the self-assessment.

Refer to Template 2- Periodic Self-Assessment by the IAU or by the DGIAPC and Template 3- Periodic Self-Assessment Review Notes.

Both the Heads of Internal Audit in the OMAs/RCs/LACs and the DGIAPC have a role to play in this process shown below:

4.3.2 Role of the OMAs/ RCs/LACs Internal Audit Units

The OMAs/ RCs/ LACs Head of Internal Audit has the following key responsibilities:

- Conduct periodic self assessment of the IAU using **Template 2- Periodic Self-Assessment by the IAU or by the DGIAPC** and **Template 3- Periodic Self-Assessment Review Notes**.
- Undertake the needed actions needed to strengthen the identified areas of weaknesses within the operations and activities of the IAU.
- Provide information and clarifications to the DGIAPC undertaking the periodic assessment of the IAU and agree upon an action plan for remedying identified areas that need improvement with the IAU.

4.3.3 Role of the DGIAPC

a. Solicit for feedback from audit clients

It is good practice to ask the audited entity for feedback after an internal audit engagement has been finalized. The internal audit team should bear in mind that this feedback can never be fully objective. Some audited entities may use the feedback survey to punish the internal audit unit for a less than satisfactory audit report. Others may choose to be overly positive in their feedback to Internal Auditors fearing that more critical responses will bring the auditors back to their doorstep. Nevertheless, a survey of the audited entity at the end of the internal audit engagement is a good tool that can be used by the internal audit unit to obtain valuable information. **Refer to Template 4- Audited Entity Survey template.**

b. Report on the results of the assessment and monitor the implementation of the action plan

The DGIAPC will document information obtained from assessment and draft a report to the Minister of Finance and Public Enterprises through the Government Audit Committee.

The DGIAPC will also Coordinate and develop training plan to address the gaps identified during the assessment and forward it to the Minister for action. In addition, the DGIAPC will establish an issue tracker to track responses and decisions for relevant authorities to enhance implementation of PSIAP.

4.4 External Assessment

4.4.1 Requirements of the IIA QAIP Framework

The Global Internal Audit Standards states that *"Every internal audit department must have an external quality assessment at least once every five years by a qualified independent reviewer from outside the organization."*

External assessments of an internal audit activity should appraise and express an opinion as to the internal audit activity's compliance with the Internal Audit Manual and IPPF. It should evaluate the effectiveness of the activity in carrying out its mission as set out in its charter and expressed in the expectations of the audit committee and management. As appropriate, it should include recommendations for improvement to internal audit management and processes, and the value added to the organization.

The assessment must be done once every five years.

The selected independent and external assessors will undertake the External Quality Assessment (EQA) using the guidelines in the IIA's Quality Manual. The Quality Manual has clear step by step instructions for undertaking and reporting on the results of the EQA.

4.4.2 Role of the OMAs and RCs Internal Audit Units

For this assessment, the selected OMAs/ RCs/LACs Internal Audit Units are expected to undertake the following:

1. Be available to provide any needed information, clarifications and documents to the External Assessors. The information requested will include the likes of the Internal Audit Unit's:
 - a. IAU Charter;
 - b. Audit and Risk Assurance Committee Charter;
 - c. Audit Plan;
 - d. Working papers files for selected sample audit engagements to be reviewed.
 - e. Staffing qualifications, trainings, and capacity building initiatives.
2. Discuss with the assessors on the identified areas of improvement and commit to a road map for implementing of the needed actions to rectify those areas.
3. Share the results of the EQA with the relevant OMAs/RCs/LACs Audit and Risk Assurance Committee, CROs, OMAs Ministers and Executive Directors as well as the DGIAPC.

4.4.3 Role of the DGIAPC

The following are the key responsibilities of the DGIAPC:

1. Coordinate and oversee the process for the selection and appointment of the External Assessors. The DGIAPC will need to source for funding and ensure that qualified assessors are selected.
2. Ensure that the External Assessors are using the guidance in the IIA Quality manual to undertake the EQA.
3. Be the liaison between the Assessors and the relevant OMAs/RCs Internal Audit Units being assessed.
4. Periodically follow up with the relevant Internal Audit Functions on the status of implementation of the agreed upon action points from the EQA.
5. Provide updates to the Government Audit and Risk Committee on the results of the EQA and the progress being made by the respective IAU in implementing of agreed upon recommendations from the EQA.

Template 1- Ongoing Monitoring of Audit Engagements

The OMAs/RCs/LACs Head of IAU should use this template as part of the quality assurance review of each engagement. This should be used when reviewing the engagement working paper files and report.

The DGIAPC should also use this template when reviewing its selected sample of audit engagements undertaken by a given OMAs/RCs Internal Audit Unit.

	Questions	Yes or N/A	No	Test Req.
Domain V: Principle 13 Plan Engagements Effectively				
1.	Are individual internal audit engagements adequately resourced and properly monitored?			
2.	Are the Internal Auditors familiar with the processes under review?			
3.	Have critical risks been identified during the preliminary survey?			
4.	Will the audit objectives allow Auditors to provide assurance?			
5.	Is the scope sufficient to satisfy the audit objectives?			
6.	Will the audit program allow Internal Auditors to achieve the audit objectives and reach a conclusion?			
7.	Have auditees been informed about the planned audit?			
8.	Were the objectives clearly explained to auditees during the kick-off meeting?			
Domain V: Principle 14 Conduct Engagement Work				
1.	Are all executed steps properly documented?			
2.	Is the prescribed methodology being applied and are appropriate audit techniques being used?			
3.	Have the Internal Auditors properly assessed auditees' procedures regarding the processes under review?			
4.	In the absence of auditees' procedures, have the Internal Auditors discussed with the auditees the assessment criteria that should be used?			
5.	Is the obtained evidence sufficient to express an opinion?			
6.	Do Internal Auditors differentiate between critical and less critical findings?			
7.	Were findings immediately communicated and discussed with the auditees?			
8.	Has the work program been carried out as intended?			
9.	Are changes to audit objectives, scope and work program justified and properly approved?			
Domain V: Principle 15 Communicate Engagement Results and Monitor Action Plans				
Domain IV: Principle 11 Communicate Effectively				
1.	Were the findings and final conclusion presented to the auditees at a closing meeting?			
2.	Do the recommendations address the root cause of the findings?			
3.	Are the recommendations practical?			
4.	Does the audit achieve its objectives of being able to issue negative or positive assurance?			
5.	Has a draft report been sent to auditees, allowing them to review and comment on the findings and recommendations?			
6.	Have the Internal Auditors incorporated the auditees' comments?			
7.	Do Internal Auditors agree on the action plan?			
8.	Is the audit report accurate, objective, clear, concise, constructive and timely?			

	Questions	Yes or N/A	No	Test Req.
9.	Has the audit report been signed according to the relevant policies?			
10.	Have audit objectives been achieved within allocated resource budgets and by agreed target dates, as much as possible?			
Domain V: Principle 15 Communicate Engagement Results and Monitor Action Plans				
Domain IV: Principle 11 Communicate Effectively				
1.	Have the Internal Auditors monitored whether the deadlines of the action plan were respected?			
2.	Have the Internal Auditors assessed whether a follow-up audit may be needed?			
3.	Have follow-up activities been duly executed by the Internal Auditors?			
General Areas				
1.	Do Internal Auditors comply with mandatory training requirements?			
2.	Do Internal Auditors respect organization and internal audit policies when completing timesheets and expense reports?			
3.	Do Internal Auditors comply with the code of conduct of the organization and with the code of ethics for Internal Auditors?			
4.	Did Internal Auditors achieve their personal objectives?			

These sections are only completed when the DGIAPC is undertaking the ongoing monitoring of selected sample engagements from the OMAs/RCs Internal Audit Functions.

Name of Reviewer:

Signature:

Date:

Template 2- Periodic Self-Assessment by the IAU or by the DGIAPC

	Questions	Yes or N/A	No	Test Req.
Domain I: Purpose of Internal Auditing				
Domain III: Principle 6 Authorized by the board				
1.	Are there minutes of the board/AC meetings where the mandate, IA charter was discussed and approved?			
2.	Are there minutes of the board/AC meetings during which any changes to the IA charter are discussed and approved by the board?			
3.	Is there an approved charter and the date approved.			
4.	Are there minutes of the board meetings including evidence that the head of IA function reviews the Internal Audit Charter with the board/AC/senior management.			
5.	Are there board meetings minutes indicating board review and approval of the IA plan, budget and resource plan.			
6.	Are there minutes or other documentations of communication between the board/AC/senior management in which the IA function unrestricted access was discussed.			
7.	Is the role of internal audit clearly defined in the document (State Finance Act/Treasury Instruction/PSIAP/Charter?)			
8.	Does this document provide Internal Auditors with unlimited access to information, assets and people?			
9.	Do auditees know about this document?			
6.	Does this document cover the delivery of both assurance and consulting services by Internal Auditors?			
7.	Does this document refer to Global Internal Audit Standards?			
8.	Does this document refer to a code of conduct for Internal Auditors?			
Domain II: Principle 2 Maintain Objectivity				
Domain III: Principle 7 Positioned independently				
1.	Does the internal audit charter have references to internal auditors responsibilities for maintaining objectivities.			
2.	Are there clearly documented policies and procedures related to objectivity.			
3.	Does the internal audit function have records of planned and completed records of objectivity training, including list of participants.			
4.	Does the internal audit function have attestation forms that confirm IA awareness of objectivity's importance and the obligation to disclose any potential impairment.			
5.	Are there any documented disclosures of potential conflicts of interest or other impairment to objectivities.			
6.	Are there notes from supervisory reviews and mentoring of IA.			
7.	Does the internal audit charter document the IA function's reporting relationships			
8.	Are there meeting minutes or other evidence of the head of IA function direct communication with the board/AC/senior			

	Questions	Yes or N/A	No	Test Req.
	management regarding potential impairments to independence and planned safeguards.			
9.	Are there board/AC meeting minutes or other documentation showing that the head of IA function confirmed with the board/AC the ongoing independence of the IA function or Discussed impairments affecting the IA function's ability to fulfill its mandate and the safeguards to manage the impairments.			
10.	Does the internal audit charter document the board/AC approval of long-term non audit roles and responsibilities, including the expected duration of the roles, responsibilities and safeguards and how the effectiveness of the safeguards will be evaluated periodically.			
11.	Is there a documented methodologies to be followed when an impairment is suspected or identified.			
12.	Are there formal action plans that outline specific safeguards to address independence concerns.			
13.	Are there documentation of assurance services to be provided by other internal or external providers as a safeguard to independence.			
14.	Do Internal Auditors experience difficulties getting their audit plans, budget and headcount approved?			
15.	Are Internal Auditors invited to participate (as observers) in senior management meetings?			
16.	Is there a process in place to deal with conflicts of interest?			
17.	Are Internal Auditors responsible for any operational activities that in principle should not be part of internal audit's responsibilities?			
18.	Do Internal Auditors regularly design procedures for the auditees?			
19.	Is there a process in place to disclose any potential impairment to independence and objectivity?			
20.	Do Internal Auditors experience any significant scope limitation(s)?			
21.	Is there a process in place to deal with gifts received from auditees or others?			
22.	Do Internal Auditors respect a cooling-off period for Internal Auditors who transfer from operational units?			
23.	In situations where Internal Auditors are responsible for operational activities, does a third party oversee these activities?			
Domain II – Principle 3&4 Demonstrate Competency and exercise Due Professional Care				
1.	Do Internal Auditors collectively possess the necessary knowledge and skills to fulfil the role of internal auditing within their organization?			
2.	Are Internal Auditors capable of applying the prescribed audit methodology?			
3.	Are Internal Auditors attentive to fraud indicators (red flags)?			
4.	Do Internal Auditors have sufficient skills to audit the information technology environment?			
5.	Do Internal Auditors use IT tools and techniques to perform internal audit engagements?			

	Questions	Yes or N/A	No	Test Req.
6.	Do Internal Auditors have the skills to deal with (difficult) people?			
7.	Do Internal Auditors possess the necessary soft skills?			
8.	Do Internal Auditors possess a professional certification, and do they have access to continuous professional development programs for Internal Auditors?			
9.	Does the internal audit unit have the authority to hire external experts when Internal Auditors lack the appropriate knowledge and skills for certain internal audit engagements?			
10.	Are audit objectives focused on the main risk(s) to the organization?			
Domain III: Principle 8 Overseen by the Board				
Domain IV : Principle 12 Enhance Quality				
1.	Is there a quality assurance and improvement program in place?			
2.	Is the program established in the audit policies and procedures?			
3.	Does the program include ongoing monitoring, periodic internal quality self-assessments and periodic external quality assessments?			
4.	Are all aspects of the internal audit unit (role, risk assessment, planning, execution of engagements, reporting and training) covered in the program?			
5.	Do meaningful key performance indicators exist in order to measure the performance of the internal audit activity?			
6.	Are the results of the quality assurance and improvement program communicated regularly to senior management?			
7.	Is feedback periodically solicited from auditees and senior management?			
8.	Does the internal audit unit periodically benchmark itself against peers?			
9.	Is there evidence that shows that the internal audit function adds value to the organization?			
10.	Is it stated that internal auditing activities conform to Global Internal Audit Standards? If yes, is this statement supported by internal and external quality assessments?			
11.	Are instances of non-conformance with Global Internal Audit Standards disclosed?			
Domain IV: Principle 9 Plan Strategically				
Principle 10 Manage resources				
Principle 11 Communicate Effectively				
1.	Is the audit universe known and documented by the IAU? Is the document updated periodically to reflect changes in the audit universe?			
2.	Is a risk-based plan established for internal audit activities?			
3.	Does the risk-based plan take into consideration any risk management framework that exists within the organization?			
4.	Does the IAU solicit input from senior management during the development of the internal audit plan?			
5.	Are adequate risk factors used for risk assessments?			
6.	Does the IAU identify the key controls in the organization?			
7.	Are all areas of the organization given appropriate audit coverage?			
8.	Is the impact of resource limitations communicated to senior management by the IAU?			

	Questions	Yes or N/A	No	Test Req.
9.	Is the audit plan periodically reviewed?			
10.	Does the IAU have appropriate and sufficient audit resources to conduct its activities?			
11.	Does the IAU make use of 'guest' auditors from other parts of the organization?			
12.	Are adequate audit policies and procedures in place, and are they updated on a regular basis?			
13.	Does the IAU coordinate its audit activities with other internal assurance providers?			
14.	Does the IAU coordinate its audit activities with the Supreme Audit Institution (SAI)?			
15.	Do the external auditors rely on the work of Internal Auditors?			
16.	Are Internal Auditors involved in the development and maintenance of a risk register or assurance map?			
17.	Do Internal Auditors also audit the "second lines of defence" within the organization?			
18.	Do Internal Auditors rely on the work of other assurance providers?			
19.	Does the internal audit function periodically report to senior management on its activities?			
Domain IV – Principle 9 Plan strategically				
1.	Does the IAU assess the design and effectiveness of ethics programs within the organization?			
2.	Does the IAU assess how risk ownership and accountability are established within the organization?			
3.	Does the IAU provide assurance on the risk management process?			
4.	Do Internal Auditors assess the potential for fraud?			
5.	Does the IAU assess the effectiveness and the efficiency of the internal control system?			
6.	Do Internal Auditors provide an opinion on the adequacy and the effectiveness of the internal control system?			
7.	Do Internal Auditors assess the reliability and the integrity of information?			
8.	Does the IAU assess the respect for privacy of information?			
Domain V: Principle 13 Plan Engagements Effectively				
1.	Do Internal Auditors develop a detailed plan for each audit engagement?			
2.	Does the plan include clear audit objectives and an appropriate definition of the audit scope?			
3.	Do Internal Auditors conduct a preliminary survey before developing the audit objectives?			
4.	Do Internal Auditors consider the probability of significant errors and fraud prior to the development of the audit objectives?			
5.	Does the audit scope include significant systems, records, assets and personnel?			
6.	Does the IAU inform management about the upcoming audit engagement?			
7.	Does the IAU allocate appropriate and sufficient resources to perform audit engagements?			

	Questions	Yes or N/A	No	Test Req.
8.	Do Internal Auditors develop a detailed audit program, which identifies all steps needed to achieve the audit objectives?			
9.	Are the audit programs properly approved?			
Domain V: Principle 14 Conduct Engagement Work				
1.	Do Internal Auditors have a process in place to identify relevant, sufficient, reliable and useful information during audit engagements?			
2.	Do Internal Auditors use analytical procedures when conducting audit engagement activities?			
3.	Do Internal Auditors prepare and use adequate working papers to document all audit work?			
4.	Is access to audit working papers controlled?			
5.	Are there retention requirements for audit working papers?			
6.	Are internal audit engagements adequately supervised?			
7.	Is evidence of engagement supervision documented?			
Domain V: Principle 15 Communicate Engagement Results and Monitor Action Plans				
Domain IV: Principle 11 Communicate Effectively				
1.	Do Internal Auditors clearly communicate the impact of audit findings to the auditee?			
2.	Do Internal Auditors acknowledge satisfactory performance by the auditee?			
3.	Are Internal Auditors' communications with the auditee accurate, constructive, objective, clear, concise, complete and timely?			
4.	Are the recommendations offered by the Internal Auditors practical?			
5.	Do Internal Auditors include management's responses in the final reports?			
6.	Does the IAU have a process in place to monitor management actions with regard to audit findings?			
7.	Is it clear to the auditees that they are responsible for the timely implementations of remediating actions?			
8.	Is there an escalation process in case management is accepting a risk level, which is above the risk appetite of the organization?			

Name of Assessor:

Signature:

Date:

Template 3- Periodic Self-Assessment Review Notes

This template should be used together with Template 2. The results from the Template 2 should be incorporated here.

Ministry of XX

Internal Audit Unit

PERIODIC SELF ASSESSMENT REVIEW NOTES

Engagement Name: Prepared by:.....

Reviewed by:..... Date:

W/P Ref	Reviewers Comments	Clearance Comments	Cleared By	Date

Review Notes Cleared by:

Name: _____

Position: _____

Date: ____ / ____ / ____

Template 4- Audited Entity Survey Template

***Please put this on the DGIAPC Headed Paper and send to the client.*

AUDIT CLIENT:
AUDIT TITLE:
REPORT DATE:

The internal audit unit is responsible for providing audit clients within the organization with an opinion on the risk management, control and governance processes through the measurement and evaluation of their effectiveness in helping to achieve organizational objectives. We recently completed an audit review in your business area and would welcome your feedback to help us assess our personal performance and identify areas where improvement in our approach would be beneficial to you and other clients. Using the rating scale below, please circle the number in the right hand column that best reflects your views on our performance in each of the listed areas.

If a 3 or 4 rating is given, please provide more detail in the Comments section so that we may consider how we can improve.

Rating Scale		
1 - Very Satisfied 2 - Satisfied 3 – Dissatisfied 4 – Very Dissatisfied		
PERFORMANCE COMPONENTS		
PLANNING THE AUDIT		
How satisfied are you that:		
1.	1. You were given adequate opportunity to agree to the scope of the audit before it commenced?	1 2 3 4
2.	2. You were given adequate notice of the timing and duration of the audit?	1 2 3 4
Comments:		
CONDUCTING THE AUDIT		
To what extent are you satisfied that:		
3.	3. The Internal Auditors maintained a professional and courteous approach throughout the audit review?	1 2 3 4 1 2 3 4
4.	4. The Internal Auditors had sufficient knowledge of your business area?	1 2 3 4
5.	Progress during the engagement, including details of key emerging issues, was adequately communicated to you throughout the audit?	1 2 3 4
Comments:		
REPORTING AUDIT RESULTS		
How satisfied are you that:		
6.	The draft report was received within an acceptable timeframe?	1 2 3 4

Rating Scale 1 - Very Satisfied 2 - Satisfied 3 – Dissatisfied 4 – Very Dissatisfied		
PERFORMANCE COMPONENTS		
Date of the end of field work: Date draft report issued:		
7.	The draft report was clearly presented in terms of the format and clarity of the language used?	1 2 3 4
8.	After management's response to comments, the final report was received within an acceptable timeframe?	1 2 3 4
Date comments received: Date final report issued:		
9.	The recommendations provided practical and constructive solutions to the issues identified?	1 2 3 4
10.	The basis for the overall and area specific audit opinions was satisfactorily explained and your comments/views were taken into account?	1 2 3 4
Comments:		
QUALITY OF INTERNAL AUDIT		
How satisfied are you that:		
11.	The implementation of recommendations will contribute to the improvements in your risk management, control and governance processes?	1 2 3 4
12.	The audit provided you with information that will help you to discharge your assurance reporting responsibilities?	1 2 3 4
13.	Internal audit contributes to improvements in organizational delivery and the achievement of strategic objectives in your business area?	1 2 3 4
Comments:		
OTHER SERVICES PROVIDED BY INTERNAL AUDIT		
14.	Are you aware that the internal audit unit provides consultancy services?	Yes No
15.	If you have used the consultancy services provided by internal audit, were you satisfied with the input provided?	1 2 3 4
Comments:		