**Full External Quality Assessment (EQA) Program**

**To be completed by the External Assessor**

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| Audit Procedures | Results / Workpaper Reference | Initials / Date |
| Objective: Determine whether the internal audit activity is in conformance with *The Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing (Standards)* effective January 1, 2013. | Conclusion: |  |
| **Work to be Completed Before the Onsite Visit:** |  |  |
| Procedures Performed: |  |  |
| Provide Review Team bios and completed Confidentiality Policy/Commitment and Statement of Independence Forms to the Chief Internal Auditor. |  |  |
| Ensure each Review Team has completed the SIAAB Online Quality Assurance Review Training Program. |  |  |
| If surveys will be conducted, coordinate the survey activity with the Chief. |  |  |
| Coordinate with the Chief the scheduling of interviews with internal audit staff and key stakeholders and the onsite visit. |  |  |
| Coordinate with and request additional information from the Chief. |  |  |
| **Work Completed During the Onsite Visit:** |  |  |
| Procedures Performed: |  |  |
| Review results of the surveys If applicable, and use the results to consider tailoring of interview questions. |  |  |
| Interview internal audit staff and key stakeholders. |  |  |
| Complete the SIAAB Quality Assurance Matrix to evaluate evidence of conformance to IIA Standards. |  |  |

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| In addition, perform the following additional procedures as part of a full EQA: |  |  |
| Include benchmarking, identification, and reporting of leading practices to ensure efficient and/or effective internal audit activity. |  |  |
| Review expectations of the internal audit activity expressed by the board (if applicable), senior management and operational managers. |  |  |
| Integration of the internal audit activity into the agency’s governance process including the relationship between and among the key groups involved in the process. |  |  |
| Tools and techniques employed by the internal audit activity. |  |  |
| Mix of knowledge, experience, and disciplines within the staff, including staff focus on process improvements. |  |  |
| Determination as to whether or not the internal audit activity adds value and improves the agency’s operations. |  |  |
| Meet with the Chief to discuss preliminary results of the External Assessment. |  |  |
| Prepare the report using the SIAAB External Quality Assurance Report Template. |  |  |
| **Reporting and SIAAB Approval:** |  |  |
| Procedures Performed: |  |  |
| Using the SIAAB External Quality Assurance Report Template, the External Reviewer expresses an opinion on the External Assessment. |  |  |
| Submit the SIAAB Quality Assurance Matrix and SIAAB External Quality Assurance Report to the SIAAB Quality Assurance Coordinator. |  |  |