

Evaluation Summary: Quality Assessment

(GC = Generally Conforms, PC = Partially Conforms, DNC = Does Not Conform)

| Quality Assessment Evaluation Summary—Overall Evaluation | GC | PC | DNC |
|--|----|----|-----|
| OVERALL EVALUATION | | | X |

| Quality Assessment Evaluation Summary—Major/Supporting Standards | | GC | PC | DNC |
|--|--|----|----|-----|
| 1000 | Purpose, Authority, and Responsibility | X | | |
| 1010 | Recognition of the Definition of Internal Auditing, the Code of Ethics, and the <i>Standards</i> in the Internal Audit Charter | X | | |
| 1100 | Independence and Objectivity | X | | |
| 1110 | Organizational Independence | X | | |
| 1111 | Direct Interaction with the Board | X | | |
| 1120 | Individual Objectivity | X | | |
| 1130 | Impairment to Independence or Objectivity | X | | |
| 1200 | Proficiency and Due Professional Care | | X | |
| 1210 | Proficiency | | X | |
| 1220 | Due Professional Care | X | | |

Quality Assessment Manual for the Internal Audit Activity

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|--|---|----|----|-----|
| 1230 | Continuing Professional Development | | | X |
| 1300 | Quality Assurance and Improvement Program | | X | |
| 1310 | Requirements of the Quality Assurance and Improvement Program | X | | |
| 1311 | Internal Assessments | | | X |
| 1312 | External Assessments | X | | |
| 1320 | Reporting on the Quality Assurance and Improvement Program | | | X |
| 1321 | Use of “Conforms with the <i>International Standards for the Professional Practice of Internal Auditing</i> ” | X | | |
| 1322 | Disclosure of Nonconformance | X | | |
| 2000 | Managing the Internal Audit Activity | | | X |
| 2010 | Planning | | | X |
| 2020 | Communication and Approval | X | | |
| 2030 | Resource Management | X | | |
| 2040 | Policies and Procedures | X | | |
| 2050 | Coordination | X | | |
| 2060 | Reporting to Senior Management and the Board | X | | |
| 2070 | External Service Provider and Organizational Responsibility for Internal Auditing | X | | |
| 2100 | Nature of Work | | | X |
| 2110 | Governance | | | X |

Appendix E1: Evaluation Summary: Quality Assessment

| Quality Assessment Evaluation Summary—Major/Supporting Standards | | GC | PC | DNC |
|--|---|----|----|-----|
| 2120 | Risk Management | | | X |
| 2130 | Control | | | X |
| 2200 | Engagement Planning | X | | |
| 2201 | Planning Considerations | X | | |
| 2210 | Engagement Objectives | X | | |
| 2220 | Engagement Scope | X | | |
| 2230 | Engagement Resource Allocation | X | | |
| 2240 | Engagement Work Program | X | | |
| 2300 | Performing the Engagement | X | | |
| 2310 | Identifying Information | X | | |
| 2320 | Analysis and Evaluation | X | | |
| 2330 | Documenting Information | X | | |
| 2340 | Engagement Supervision | X | | |
| 2400 | Communicating Results | X | | |
| 2410 | Criteria for Communicating | X | | |
| 2420 | Quality of Communications | X | | |
| 2421 | Errors and Omissions | X | | |
| 2430 | Use of “Conducted in Conformance with the <i>International Standards for the Professional Practice of Internal Auditing</i> ” | X | | |
| 2431 | Engagement Disclosure of Nonconformance | X | | |

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|--|---------------------------------------|----|----|-----|
| 2440 | Disseminating Results | X | | |
| 2450 | Overall Opinions | X | | |
| 2500 | Monitoring Progress | | X | |
| 2600 | Communicating the Acceptance of Risks | X | | |
| | The IIA's Code of Ethics | | | X |