

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		

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Quality Assessment Evaluation Summary—Major/Supporting Standards		GC	PC	DNC
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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Quality Assessment Evaluation Summary—Major/Supporting Standards		GC	PC	DNC
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