PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (KENYA)

GLOBAL INTERNATIONAL AUDIT STANDARDS COMPLIANCE MONITORING TOOL

May 2025

Domain I: Purpose of Internal Auditing

S/No.	GIAS	ASSESSMENT CRITERIA
Standard N/A	Purpose Statement	1. Does the internal audit annual workplan contain both assurance and advisory engagements?
		2. Does the internal audit serve the public interest in conformance of the Global internal audit standards?

Domain II: Ethics and Professionalism

S/No.	GIAS	ASSESSMENT CRITERIA
Principle 1 -Demonstrate Integrity		
Standard 1.1	Honesty and professional courage	1. Do internal auditors disclose all material facts known to them that if not disclosed would affect the organization's ability to make well informed decisions?
		2. Does internal auditors performance evaluation assess honesty and professional courage?
		3. Do key stakeholders provide feedback regarding honesty and professional courage demonstrated by internal auditors in their conduct of work?
Standard 1.2	Organization’s Ethical Expectation	1. Do the internal auditors sign an individual acknowledgment on their understanding and commitment to adhere to relevant laws, regulationls, policies and procedures of the organization?
Standard 1.3	Legal and Ethical Behavior	1. Does internal audit function prepare and implement a training plan that includes training on laws, regulations, and ethical and professional behavior?
		2. Do internal auditors have existing procedures for identifying and communicating ethical issues that is inconsistent, illegal or unethical behavior with the organisation's ethical expectations?

Principle 2: Maintain objectivity		
Standard 2.1	Individual objectivity	1. When providing assurance to senior management and the audit committee are we able to determine the scope and objectives of internal auditing, perform our work and communicate the results without interference?
		2. Does your organization consider individual auditor objectivity as essential to effective internal audit services?
		3. Do internal auditors refuse to make quality compromises or surbonate their judgement on audit matters to others?
		4. Do internal auditors make judgement and conclusion based on balanced assessment of all relevant circumstances?

Standard 2.2	Safeguarding Objectivity	1. Is it a requirement for internal auditors in your organization to wait at least one year before providing assurance in areas for which they were previously responsible?
		2. Does an independent party outside an internal audit function oversee an assurance engagement for functions over which the HIA is responsible
		3.Through your organization's audit committee are there safeguards taken to address any potential impairments to individual objectivity?
Standard 2.3	Disclosing impairements to objectivity	1.Has your internal audit function established policies and procedures for disclosing apparent or actual impairments to objectivity?

Principle 3: Demonstrate Competency		
Standard 3.1	Competency	1. Is the internal audit function structure defined and supported with job descriptions.
		2. Is the internal audit function's annual training plan, linked to development needs prepared and executed?
		3. Does your internal audit function have sufficient knowledge of key information, technology risk and controls while undertaking of internal audit services?
		4. If the internal audit function lacks the knowledge, skills or other competencies needed to perform all or part of an internal audit engagement services, does it either decline the engagement or obtain competent advice and assistance?
		5. Does the IIA competency framework guide the internal audit function in staff development program?
Standard 3.2	Continuing Professional Development	1. Has the internal audit function developed policies and procedures that promote earning of certifications or designation?
		2. Has your organization made continuous professional development a priority?
		3. Do internal auditors who have attained professional certifications adhere to the continuing professional education policies and fulfill the requirements applicable to their certifications?

Principle 4: Exercise due professional care		
Standard 4.1	Conformance with the Global Internal Audit Standards	1. Have the internal audit function's policies and procedures been developed or reviewed in accordance with the Standards?
		2. Does the HIA disclose to audit committee and senior management any nonconformance with the standards, alternative action taken, the impacts of the actions and the rationale?
Standard 4.2	Due Professional Care	1. When performing assurance and advisory services, does the internal audit function exercise due professional care by considering and understanding the below? • Purpose of Internal Auditing • Internal audit charter, the internal audit plan, and the factors that help determine which engagements are included in the plan. • Relative complexity, materiality or significance of matters to which procedures are applied. • Adequacy and effectiveness of governance, risk management and control processes. • Organization strategy and objectives • The cost of internal audit services in relation to potential benefits • Techniques, tools, technology, and extent and timeliness of work needed to achieve the engagement objectives most efficiently
		2. Has your organization and its stakeholders recognized that due care does not imply infallibility and that assurance procedures alone, even when performed with due professional care, do not guarantee that all significant risks will be identified?
Standard 4.3	Professional Skepticism	1. Do internal auditors exercise professional skeptism when they seek evidence to support and validate statements and claims made by management?
		2. Do internal auditors maintain an attitude that includes inquisitiveness and critically assessing the reliability of information while performing internal audit services?
		3. Do internal auditors strive to make objective judgements based on facts, information and logic rather than trust or belief?
		4. Does professional skeptism encourage obtaining of relevant, reliable and sufficient information while undertaking internal audit services?

Principle 5: Maintain Confidentiality		
Standard 5.1	Use of Information	1. Has the internal audit implemented policies and procedures to secure the confidentiality of the data it receives, accesses, and issues?
		2. Do the internal audit function have effectively designed and operating controls over access and use of information?
		3. Do Internal auditors have unrestricted access to information to enable them provide internal audit services without interference?
Standard 5.2	Protection of Information	1. Do internal auditors respect the value and ownership of information they receive and do not disclose information without the appropriate authority unless there is legal or professional obligation to do so?
		2. Do internal auditors sign agreements to confidentiality or non-disclosure of information?

Domain III: Governing the Internal Audit Function

S/No.	GIAS	ASSESSMENT CRITERIA
Principle 6: Authorized by the Board		
Standards 6.1/6.2	Internal Audit Mandate/Charter	1. Does the Internal Audit function have a documented charter?
		2. Has the internal audit charter provided for the following: • Purpose of the internal auditing. • Internal Audit function authority. • Internal Audit Mandate • Internal audit functions roles and responsibilities. • The scope of internal audit services. • Procedures on how disagreements between internal audit and management are handled. • Organizational position and reporting relationships. • Commitment to adhering to the Global Internal Audit Standards. • Quality Assurance and Improvement Program (QAIP).
		3. Does the HIA discuss the charter with the board and senior management to confirm that it accurately reflects their understanding and expectation of the internal audit function?
		4. Has the audit committee approved the internal audit charter?
		5. Has the Head of Internal Audit reviewed the internal audit charter to consider any changes?

Standard 6.3	Board and Senior Management Support	1. Does senior management support internal audit mandate and promote authority granted to the internal audit function?
		2. Does the HIA coordinate internal audit function's board communications with senior management and to support the board's ability to fulfil its requirement?
		3. Does the HIA provide the board and senior management with information needed to support and promote recognition of the internal audit function throughout the organization?
		4. Does the audit committee support internal audit function by: • Approving the internal audit charter, internal audit plan, budget, and resource plan? • Making appropriate inquiries of senior management and the HIA to determine whether any restrictions on the internal audit function's scope, access, authority, or resources limit the function's ability to carry out its responsibilities effectively? • Meeting periodically with the HIA in sessions without senior management present? • Resolving issues emanating from disagreements between management and IA function?

Principle 7: Positioned Independently		
Standard 7.1	Organizational Independence	1. Does the HIA report administratively to the accounting officer and functionally to the audit committee?
		2. Does the HIA report to the board on the organization's independence of the function at least anually?
		3. Does the HIA report incidents where independence has been impaired and safeguards employed to address the impairment?
		4. What level is the HIA positioned within the organization?
		5. Does the Audit Committee provide input on the performance evaluation to the HIA?
Standard 7.2	Chief Audit Executive Qualifications	1. Does the HIA help the board understand the qualifications and competencies necessary to manage an internal audit function?
		2. Does the board identify and approve the HIA's necessary qualifications, experience and competencies?
		3. Does the board collaborate with senior management to determine which competencies and qualifications the organization expects in a HIA?

Standard 7.2	Chief Audit Executive Qualifications	4. Does the HIA's job description include the following desired, competencies and qualifications: • A comprehensive understanding of the Global Internal Audit Standards and leading internal audit practices. • Experience building and managing an effective internal audit function by recruiting, hiring, and training internal auditors and helping them develop relevant competencies. • Certified Internal Auditor designation or other relevant professional education, certifications, and credentials. • Leadership experience. • Industry or sector experience.

Principle 8: Overseen by the Board		
Standard 8.1	Board Interaction	1. Does the HIA report to the board and senior management the following: • The internal audit plan and budget and subsequent significant revisions to them. • Changes potentially affecting the mandate or charter. • Potential impairments to independence. • Results of internal audit services, including conclusions, themes, assurance, advice, insights, and monitoring results. • Results from the quality assurance and improvement program.
		2. Does the board set expectations with the HIA in regards to: – The frequency with which the board wants to receive communications from the Head of Internal Audit. – The criteria for determining which issues should be escalated to the board, such as significant risks that exceed the board's risk tolerance. – The process for escalating matters of importance to the board.
Standard 8.2	Resources	1. Does the HIA ensure that the internal audit resources are appropriate, sufficient, and effectively deployed to achieve the audit plan?
		2. Does the HIA develop a strategy for obtaining sufficient resources and informing the board of insufficient resources and how resources shortfalls will be addressed?

Standard 8.3	Quality	1. Does the HIA develop, implement and maintain a quality assurance and improvement program that covers both internal and external assessments?
		2. Does the HIA communicate the results of internal quality assessment to the board and senior management at least annually?
		3. Does communication of the results of both internal and external quality assessments include: • The internal audit function's conformance with the Standards and achievement of performance objectives. • Compliance with laws and/or regulations relevant to internal auditing. • Action plans to address the internal audit function's deficiencies and opportunities for improvement. • Progress towards completing the agreed upon actions.
		4. Does the senior management and the board participate in the annual assessment of the HIA and internal audit function?
Standard 8.4	External Quality Assessment	1. Has the HIA developed a plan for external quality assessment?
		2. Does the external quality assessment plan include the following: – The scope and frequency of assessments. – The competencies and independence of the external assessor or assessment team. – The rationale for choosing to conduct a self-assessment with independent validation instead of an external quality assessment.
		3. Has your organization conducted an external assessment?
		4. Does the external assessment address each of the various types of engagements performed and cover all aspects of the internal audit activity?
		5. Does the HIA report the results of the external quality assessments when completed?
		6. Does senior management review the results of the external quality assessment to agree on action plans that address identified deficiencies and opportunities for improvement?
		7. Has your organization employed the services of a qualified, independent assessment team from outside the organization to conduct an external assessment of its activities after every 3 to 5 years?

Standard 8.4	External Quality Assessment	8. Does the external assessment team possess the following qualifications: • At least one member to be a certified inter nal auditor? • Experience with and knowledge of the Standards and leading internal audit prac tices. • Experience as a chief audit executive or comparable senior level of internal audit management. • Experience in the organization's industry or sector. • Previous experience performing external quality assessments. • Completion of external quality assessment training recognized by The Institute of Internal Auditors. • Attestation by assessment team members that they have no conflicts of interest, in fact or appearance.

Domain IV: Managing the Internal Audit Function

S/No.	GIAS	ASSESSMENT CRITERIA
Principle 9: Plan Strategically		
Standard 9.1	Understanding Governance, Risk Management, and Control Processes	1. Does the HIA seek an understanding about the organization's governance and risk management and control processes before developing an effective internal audit strategy and plan?
		2. In understanding governance processes, does the HIA consider how the organization: • Establishes strategic objectives and makes strategic and operational decisions. • Oversees risk management and control. • Promotes an ethical culture. • Delivers effective performance manage ment and accountability. • Structures its management and operating functions. • Communicates risk and control information throughout the organization. • Coordinates activities and communications among the board, internal and external providers of assurance services, and man agement.
		3. In understanding risk management and control processes in the organization, does the HIA consider the following key risk areas: • Reliability and integrity of financial and operational information. • Effectiveness and efficiency of operations and programs. • Safeguarding of assets. • Compliance with laws and/or regulations.

Standard 9.2	Internal Audit Strategy	1. Has the HIA developed and implemented an internal audit strategy that includes the following? • Vision • Strategic objectives • Supporting the initiatives for the internal audit function
		2. Does the HIA review the internal audit strategy with the board and senior management periodically?
		3. Is the internal audit's strategy updated based on changes that occur in the organization's strategic objectives or stakeholder's expectations?
		4. Does the HIA monitor the implementation timelines of the internal audit strategy plan and have discussions with the board and senior management on the progress of initiatives?
Standard 9.3	Methodologies	1. Has the HIA established methodologies to guide the internal audit function in a systematic and disciplined manner to implement the internal audit strategy, develop the internal audit plan, and conform with the Standards?
		2. Does the HIA evaluate the effectiveness of the methodologies and update them as necessary to improve the internal audit function and respond to significant changes that affect the function.
		3. Has the HIA provided internal auditors with training on the methodologies.
Standard 9.4	Internal Audit Plan	1. Has the HIA formulated an internal audit plan that supports the achievement of the organization's objectives?
		2. Is the internal audit plan based on an annual documented assessment of the organization's strategies, objectives, and risks?
		3. Has the senior management and the board provided input on the formulation of the audit plan?
		4. Does the internal audit plan: • Consider the internal audit mandate and the full range of agreed-to internal audit services? • Specify internal audit services that support the evaluation and improvement of the organization's governance, risk management, and control processes? • Consider coverage of information technology governance, fraud risk, the effectiveness of the organization's compliance and ethics programs, and other high-risk areas? • Identify the necessary human, financial, and technological resources necessary to complete the plan? • Be dynamic and updated timely in response to changes in the organization's business, risks operations, programs, systems, controls, and organizational culture?

		5. Does the HIA review and revise the internal audit plan and communicate timely to the board and senior management on: • The impact of any resource limitations on internal audit coverage? • The rationale for not including an assurance engagement in a high-risk area or activity in the plan? • Conflicting demands for services between major stakeholders, such as high-priority requests based on emerging risks and requests to replace planned assurance engagements with advisory engagements? • Limitations on scope or restrictions on access to information?
		6. Does the HIA discuss the internal audit plan with the board and senior management, including significant interim changes and submit for review and approval?
Standard 9.5	Coordination and Reliance	1. Does the HIA coordinate with internal and external providers of services and consider relying upon their work?(assurance map)
		2. Does the HIA develop methodologies to evaluate other providers of assurance and advisory services on basis of reliance and take responsibility for the conclusions reached by the internal audit function?

Principle 10: Manage Resources		
Standard 10.1	Financial Resource Management	1.Does the HIA develop a budget that enables succesful implementation of internal audit strategy and achievement of the plan?
		2.Does the HIA manage the internal audit functions budget?
		3.Does the internal audit activity have a sufficient operating budget that has been approved by the board?
Standard 10.2	Human Resource Management	1. Has the HIA established an approach to recruit, develop, and retain internal auditors who are qualified to successfully implement the internal audit strategy and achieve the internal audit plan?
		2.Does the HIA strive to ensure that human resources are appropriate, sufficient, and effectively deployed to achieve the approved internal audit plan?
		3.Does the HIA evaluate the competencies of individual internal auditors within the internal audit function and encourage professional development?
Standard 10.3	Technological Resources	1. Does the internal audit function have necessary technology to support the internal audit process ?
		2. Does the HIA ensure internal auditors are adequately trained on how to effectively use the existing and new technology?
		3. Does the HIA regularly evaluate the technology used by the internal audit function and pursue opportunities to improve effectiveness and efficiency?

Principle 11: Communicate Effectively		
Standard 11.1	Building Relationships and Communicating with Stakeholders	1.Has the HIA developed an approach for the internal audit function to build relationships and trust with key stakeholders?
		2.Has the HIA developed a methodology that promotes formal and informal communication between the internal audit function and stakeholders, contributing to the mutual understanding?
Standard 11.2	Effective Communication	1.Has the Internal audit function implemented policies and procedures that promote accurate, objective, clear, concise, constructive, complete, and timely internal audit communications?
		2. Does the internal audit function conduct stakeholders surveys to obtain feedback on the quality of internal audit communications?
Standard 11.3	Communicating Results	1. Does the HIA develop criteria that communicates the results of internal audit services to the board and senior management periodically and for each engagement?
		2.Does the HIA review and approve final engagement communications which include: • Engagement conclusions. • Themes such as effective practices or root causes. • Conclusions at the level of the business unit or organization.
		3. Does the HIA seek the advice of legal counsel and/or of senior management as required before releasing communication to parties outside the organization unless otherwise required by law?
		4. When communicating conclusion at the departmental/directorate level or organization does the HIA include : • A summary of the request. • The criteria used as a basis for the conclusion, for example a governance framework or risk and control framework. • The scope, including limitations and the period to which the conclusion pertains. • A summary of the information that supports the conclusion. • A disclosure of reliance on the work of other assurance providers, if any
Standard 11.4	Errors and Omissions	• 1. If a final communication contains a significant error or omission, does the HIA communicate corrected information to all individuals in your organization who received the original communication?
		• 2. Does the HIA evaluate the significance and cause of error on ommission and take corrective action to prevent its recurrence?
		• 3. Does the internal audit function have policies and procedures that include handling errors and omissions as well as corrective action?

Standard 11.5	Communicating the Acceptance of risks	1. Does the HIA communicate unacceptable level of risk with senior management?
		2. When the level of risk exceeds the organization's risk appetite or risk tolerance, does the HIA discuss the matter with senior management and escalate to the board?
		3. Has the internal audit function implemented policies and procedures which document acceptance of risk that exceeds the risk appetite or tolerance?

Principle 12: Enhance Quality		
Standard 12.1	Internal Quality Assessment	1. Does the internal audit develop and conduct internal assesment that include: • Ongoing monitoring of the internal audit function's conformance with the Standards and progress toward performance objectives. • Periodic self-assessments 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.
		2. Does the HIA develop and implement action plans to address instances of nonconformance with the Standards and opportunities for improvement, including a proposed timeline for actions?
		3. Are the internal assessments documented and included in the evaluation conducted by an independent third party as part of the organization's external quality assessment?
		4. Does the ongoing monitoring measures include: • Checklists or automated tools to provide assurance on internal auditors' compliance with developed policies and procedures to facilitate consistent performance of internal audit services in conformance with the Standards • Feedback from internal audit stakeholders solicited immediately after the engagement or periodically regarding the efficiency and effectiveness of the internal audit team. • Metrics indicating the adequacy of resource allocation (such as budget-to-actual variance), the timeliness of engagement completion, the achievement of the internal audit plan, and surveys of stakeholder satisfaction.

		5. Does the periodic self assesment evaluate • Conformance with every standard • The adequacy of the internal audit function’s methodologies. • How well the internal audit function supports the achievement of the organization’s objectives. • The quality of internal audit services performed and supervision provided. • The degree to which stakeholder expectations are met and performance objectives are achieved
		6. Are periodic self assessment conducted by the following: • Senior members of the internal audit function • A dedicated quality assurance team • Individuals within the internal audit function who have attained the Certified Internal Auditor® designation or have extensive experience with the Standards • Individuals with audit competencies from elsewhere in the organization
Standard 12.2	Performance measurement	1. Have the following factors been taken into consideration when establishing performance objectives and targets: • Input and expectations of the board, senior management and other internal audit stakeholders. • The Principles of the Global Internal Audit Standards. • The internal audit charter. • The internal audit function’s strategy and plan. • Extent of business unit or organization conclusions, human resources needs, financial and operational efficiency, and learning and development.
		2. Has the internal audit function developed a performance measurement policies and procedures to assess progress toward achieving the function’s objectives and to promote the continuous improvement of the internal audit function?
		3. Does the HIA obtain feedback from the board and senior management when assessing the internal audit function performance?
		4. Does the internal audit function track and communicate to board and senior management the action plans to address issues and opportunities to achieve performance objectives?
Standard 12.3	Oversee and Improve Engagement Performance	1. Does the HIA establish and implement policies and procedures for engagement supervision, quality assurance, and the development of competencies?

		2. When overseeing engagement performance, does the HIA: • Provide internal auditors with guidance throughout the engagement • Verify and approve work programs including any changes made. • Confirm engagement workpapers adequately support findings, conclusions, and recommendations. • Verify whether engagements are performed in conformance with the Standards and the internal audit function's policies and procedures. • Provide internal auditors with feedback about their performance and opportunities for improvement.
		3. Does the HIA review: • Engagement workpapers with documentation of supervision. • Completed checklists or other automated tools that support workpaper reviews. • Interview and survey results from internal auditors and other individuals directly involved with the engagement. • Documented communication between engagement supervisor and staff internal auditors regarding the engagement work. • Staff development opportunities from post-engagement opportunities.

Domain V: Performing Internal Audit Services

S/No.	GIAS	ASSESSMENT CRITERIA
Principle 13: Plan Engagements Effectively		
Standard 13.1	Engagement Communication	1. How soon does the HIA communicate the objectives, scope and timing of the engagements: • 1 to 5 days before the commencement of the audit. • 5 to 10 days before the commencement of the audit. • 10 to 15 days before the commencement of the audit. • Other
		2. How does the internal audit function communicate on upcoming engagements: • Scheduled meetings • Presentations • Emails • Memos • Informal discussions • Other
		3. Does the internal audit policies and procedures manual include quality and content of engagement communications in alignment with the expectations of the board and senior management?

		4. Does the engagement communication include: • Announcing the engagement. • Discussing the engagement risk assessment, objectives, scope, and timing. • Requesting the information and resources necessary to perform the engagement. • Setting expectations for additional engagement communications. • Providing updates about the engagement progress, including governance, risk management, or control issues that require immediate attention and changes to the scope, objectives, timing, or length of the engagement. • The engagement results, including findings, recommendations, and/or management's action plans to address the findings. • The timing of and owner responsible for implementing recommendations and/or action plans.
		5. Does engagement announcement inform management the following: • Reasons for the review • Proposed starting time and the approximate duration of the engagement • Documentation needed to assess risks
		6. Does the internal audit function conduct opening/ entrance meeting and document the discussions in the engagement workpapers?
		7. Does the internal audit function conduct exit conferences?
		8. Do internal auditors discuss with management in the exit conference the following: • Any differences or disagreements about the engagement results with a goal of reaching agreement. • Management action plans & feasibility of internal auditors' recommendations • The expected timing of implementation • The personnel responsible for implementing the actions.
		9.Does the internal audit function conduct surveys and documentation feedback received from the management of the activity under review?
Standard 13.2	Engagement Risk Assessment	1. Does the internal audit policies and procedures document steps of undertaking engagement of risk assessment?
		2. Do internal auditors review the following to obtain adequate understanding of the audit engagement: • Understanding the internal audit plan and the reason the engagement was included • The organization's strategies, objectives, and risks. • The organization's risk tolerance, if established.

		• The risk assessment supporting the internal audit plan. • The governance, risk management, and control processes. • Applicable frameworks, guidance, and other criteria that can be used to evaluate the effectiveness of those processes.
		3. Do Internal auditors identify the risks to review by: • Identifying the potentially significant risks to the objectives of the activity under review. • Considering specific risks related to fraud. • Evaluating the significance of the risks and prioritizing them for review.
		4. Do internal auditors gather engagement information from the following: • Review of risk assessments recently conducted by the internal audit function, management, or external service providers. • Review of communications of engagements previously performed by the internal audit function and other assurance and advisory service providers. • Review of workpapers from previous engagements. • Review of reference materials, including authoritative guidance from The IIA and other bodies, laws, and regulations relevant to the organization's sector, industry, and jurisdiction. • Consideration of the relevant risk categories of the organization, including strategic, operational, financial, and compliance. • Consideration of the risk tolerance, if it has been defined. • Use of organizational charts and job descriptions to determine who is responsible for relevant information, processes, and other aspects of the activity under review. • Inspection of physical property of the activity under review. • Examination of documentation from the information owner or outside sources, including management's policies, procedures, flowcharts, and reports. • Examination of websites, databases, and systems. • Inquiry through interviews, discussions, or surveys. • Observation of a process in action. • Meeting with other assurance and advisory service providers.
		5. What type of tools do internal auditors use to asses significance of risks and controls designed to manage the risks • Chart • Spreadsheet • Risk and control matrix • Process narrative • Heat map • Other tools

Standard 13.3	Engagement objectives and scope	1. For each engagement ,do internal auditors establish and document objectives that articulate the purpose including those mandated by laws and/or regulations?
		2. For each engagement do internal auditors establish the scope that defines: • The activities • Locations • Processes • Systems • Components • Time period to be covered in the engagement • Other elements to be reviewed
		3. Are the engagement scope sufficient to achieve the engagement objectives?
		4. Do internal auditors consider the nature of audit service in line with stakeholder expectation and requirement of the standard?
		5. Do internal auditors experience the following limitations of scope while undertaking audit engagements: • Resource constraints • Restrictions on access to personnel • Restrictions on access to facilities • Restrictions on access to data and information • Other
		6. Do internal auditors identify and discuss limitations of scope with management?
		7. Does the HIA review and approve engagement objectives and scope and any changes that occur during the engagement?
		8. objectives of these engagements direct the priorities for testing the controls of processes and systems during the engagement. These include controls designed to manage risks related to: • Assignment of authority and responsibility. • Compliance with policies, plans, procedures, laws, and regulations. • Reporting accurate, reliable information. • Effectively and efficiently using resources. • Safeguarding assets.
		9. Are the engagement scope suffecient to achieve the engagement objectives?
		10. Are the engagement objectives and scope flexible to allow for changes when the need arises?
Standard 13.4	Evaluation Criteria	1. Do Internal auditors identify the relevant criteria to be used to evaluate the aspects of the activity under review defined in the engagement objectives and scope?
		2.if the criteria is inadequate ,do internal auditors identify appropriate criteria through discussion with the board, senior management and/or seek input from experts?

		3.Which of the following criteria forms do the internal auditors use • Internal (policies, procedures, key performance indicators, or targets for the activity). • External (laws, regulations, and contractual obligations). • Authoritative practices (frameworks, standards, guidance, and benchmarks specific to an industry, activity, or profession). • Established organizational practices. • Expectations based on the design of a control. • Procedures that may not be formally documented. • None • Others
		4.Do internal auditors Internal auditors document and inform the management of the activity under review of the criteria to be used during the engagement?
Standard 13.5	Engagement Resources	1. To improve the effective implementation of resources, do internal auditors document the actual time spent performing the engagement against the budgeted time?
		2. When resource limitations interfere with the internal audit function's ability to achieve the engagement objectives, the engagement supervisor is responsible for escalating the concern to the HIA
		3. Does the post engagement survey results asses on the resource adequacy of the activity under review?
		4.Do internal auditors identify the types and quantity of resources necessary to achieve the engagement objectives?
Standard 13.6	Work Program	1.Does the engagement work program identify: • Criteria to be used to evaluate each objective. • Tasks to achieve the engagement objectives. • Methodologies, including the analytical procedures to be used, and tools to perform the tasks. • Internal auditors assigned to perform each task.
		2. Does the HIA review and approve the engagement work program before it is implemented and promptly when any subsequent changes are made?
		3. Does the work program entail : • Internal auditor who completed the work • The date the work was completed • An indication of review • Approval of the various tasks completed

		4.Is the development of work programs supported by the following work papers: • Risk and control matrix with testing approach. • Maps or descriptions of control processes. • Notes on evaluation of the adequacy of the control design. • Plan for additional testing. • Minutes, notes, or documentation from planning meetings during which tasks and procedures were determined. • Complete engagement work program with documented approval. • Documented approval of changes to the work program. • Other • None
		5. Depending on the nature of the engagement when do the internal auditors evaluate adequacy of the control design: • During engagement planning • When conducting engagement
		6.Does the HIA review and approve the engagement program before implementation and when any changes are made?

Principle 14: Conduct Engagement Work		
Standard 14.1	Gathering Information for Analyses and Evaluation	1. When gathering information to perform analysis and evaluation, do the internal auditors consider whether the information is relevant, reliable, or sufficient to support engagement findings?
		Do the internal auditors consider any of the following procedures to gather information for analyses: • Interviewing or surveying individuals involved in the activity. • Directly observing a process, also known as performing a walk-through. • Obtaining confirmation or verification of information from an individual who is independent of the activity under review. • Inspecting or examining physical evidence such as documentation, inventory, or equipment. • Directly accessing organizational systems to observe or extract data. • Working with system users and administrators to obtain data. • None of the above. • Other
		3. When gathering information, do the internal auditors: • Test a complete data population. • Employ sampling method to test a representative sample.

		4. Has the internal audit function implemented any the following to enhance audit functions: • Audit management software. • Data analysis software. • Microsoft Excel. • Generative AI. • None of the above • Others
Standard 14.2	Analyses and Potential Engagement Findings	1. Do internal auditors analyze relevant, reliable, and sufficient information to determine whether there is a difference between the evaluation criteria and the existing state of the activity under review?
		2. Do internal auditors note and evalaute further any difference between citeria and condition which signify a pottential engagement finding?
		3. Does the engagement work program include any of the following analysis: • Tests of the accuracy or effectiveness of a process or activity. • Ratio, trend, and regression analyses. • Comparisons between current period information and budgets, forecasts, or similar information from prior periods. • Analyses of relationships among sets of information (for example, financial information, such as recorded payroll expenses, and nonfinancial information, such as changes in the average number of employees). • Internal benchmarking, comparing information between different areas within the organization. • External benchmarking, comparing information from similar organizations. • None of the above • Others
		4.. If internal auditors determine that no additional analyses are required and there is no difference between the criteria and the condition, do they provide assurance in the engagement conclusion regarding the effectiveness of the activity's governance, risk management, and control processes?
		5. Does the internal audit policies and procedures manual provide guidance on any of the below additional analyses: • Considering the results of the engagement risk assessment, including the adequacy of control processes. • Assessing the significance of the activity under review and the potential findings. • Determining the extent to which the analyses support potential engagement findings. • Reviewing the availability and reliability of information for further evaluation. • Evaluating costs compared to the benefits of performing additional analyses.

Standard 14.3	Evaluation of Findings	1. Do internal auditors collaborate with management to identify the root causes, determine the potential effects, and evaluate the significance of the potential engagement findings?
		2. Do internal auditors determine the significance of a finding by identifying and evaluating the existing controls design, implementation and its effectiveness before determining the level of residual risk?
		3. When determining the significance of a finding, do internal auditors additionally consider: • The impact and likelihood of the risk. • The risk tolerance. • Any additional factors important to the organization. • None of the above • Others
		4. Does the internal auditors implement templates to document engagement findings, that captures the following elements: • Criteria. • Condition. • Root cause. • Effect (risk or potential exposure). • Significance and prioritization.
		5.Do internal auditors documet and communicate findings on organization's exposure to significant risk?
Standard 14.4	Recommendations and Action Plans	1. Do the internal auditors promptly discuss the findings, feasibility and reasonableness of the recommendations and/or action plans with the management of the activity under review?
		2. Do the internal auditors consider the following elements when developing recommendations and action plans: • Resolving the differences between the established criteria and the existing condition. • Mitigating identified risks to an acceptable level. • Addressing the root cause of the finding. • Enhancing or improving the activity under review. • Evaluating cost benefit analyses.
		3. When internal auditors and management disagree about the engagement recommendations and/ or action plans, do the internal auditors follow an established policies and procedures that allows both parties to express their positions and rationale and to determine a resolution?
Standard 14.5	Engagement Conclusions	1. Do internal auditors develop an engagement conclusion that summarizes: • The engagement results relative to the engagement objectives and management's objectives? • The internal auditors' judgment regarding the effectiveness of the governance, risk management, and/or control processes of the activity under review. • An acknowledgment of when processes are effective.

		2. When assessing the effectiveness of controls, does the assurance engagement conclusions provide a rating scale such as: • Satisfactory • Partially satisfactory • Needs improvement • Unsatisfactory
Standard 14.6	Engagement Documentation	1. Does the Engagement documentation include: • Date or period of the engagement. • Engagement risk assessment. • Engagement objectives and scope. • Work program. • Description of analyses, including details of procedures and source(s) of data. • Engagement results. • Names or initials of the individuals who performed and supervised the work. • Evidence of communication to appropriate parties.
		2. Do Internal auditors and the engagement supervisor review the engagement documentation for accuracy, relevance, and completeness?
		3. Do the common workpapers include: • Planning documentation. • Process map, flowchart, or narrative descriptions of key processes. • Summaries of interviews conducted, or surveys issued. • Risk and control matrix. • Details of tests conducted and analyses performed. • Conclusions, including cross-referencing to the workpaper on audit findings. • Proposed follow-up engagement work to be performed. • Internal audit final communication with management responses.
		4. Do internal auditors organize workpapers according to the structure of the work program to include the following: • Index or reference number. • Title or heading that identifies the activity under review. • Date or period of the engagement. • Scope of work performed. • Statement of purpose for obtaining and analyzing the data. • Source(s) of data covered in the workpaper. • Description of population evaluated, including sample size and method of selection used to analyze data (testing approach). • Name of the internal auditor(s) who performed the engagement work. • Review notes and name of the internal auditor(s) who reviewed the work. • Cross-reference to relevant pieces of information.
		5. Does the internal audit policies and procedures manual include workpapers documentation?

Principle 15: Communicate Engagement Results and Monitor Action Plans \		
Standard 15.1	Final Engagement Communication	1. The final communication for assurance engagements also must include: • Engagement's objectives. • Scope and an explanation of scope limitations, if any. • The findings and their significance and prioritization. • Recommendations and/or action plans • A conclusion regarding the effectiveness of the governance, risk management, and control processes of the activity reviewed. • Individuals responsible for addressing the findings • The planned date by which the actions should be completed.
		2. When internal auditors become aware that management has initiated or completed actions to address a finding before the final communication, are the actions acknowledged in the communication?
		3. Does the HIA review and approve final engagement communication and determine the recepient of the final engagement communication?
		4. If the engagement is not conducted in conformance with the Standards, does the HIA disclose the following details about the nonconformance: • Standard(s) with which conformance was not achieved. • Reason(s) for nonconformance. • Impact of nonconformance on the engagement findings and conclusions.
		5. In your organization, is the use of the phrase "conforms with the Global Internal Audit Standards" justified by the results of engagement supervision program and the quality assurance and improvement program.?
Standard 15.2	Confirming the Implementation of Recommendations or Action Plans	1. Has the management implemented internal auditors' recommendations or management's action plans?
		2. Does the internal audit function have a mechanism of confirming the implementation of the action plans which include: • Findings • Associated corrective action plan • Timelines • Status on the progress on the implementation. • Follow-up assessments using a risk-based approach.
		3. Does the internal audit function have a tracking system that is routinely updated?
		4. If management decides on alternative action plan and the internal auditors agree and the alternative plan is satisfactory the is the the alternative plan tracked until completion?
		5. Does the HIA report status of implementation of corrective action plans to senior management and the board?

GLOBAL INTERNATIONAL AUDIT STANDARDS

COMPLIANCE MONITORING TOOL