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Response

Yes

Are you commenting as an individual or as an official representative of an organization?
(Choose one.)

Response

As an official representative of an organization

Response

Organization name	Association of Local Government Auditors
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Your title related to the organization	Professional Issues Committee Chair
--	-------------------------------------

Please provide your name and contact information. Providing this information is optional. All information will be kept confidential and used only to contact you regarding the feedback you provided, if needed.

Response

Given name/first name	Dawn
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Family name/last name	Wiseman
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Email address	dawn.wiseman@denvergov.org
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Phone number (including international prefix)	720-913-5069
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Please select the region where the organization is headquartered.

Response

North America

Please select the country, dependency, or area of special sovereignty where the organization is headquartered. If the location is not listed, choose "other" at the end of the list and input the information.

Response

United States of America

To what extent do you agree or disagree with the structure of the proposed Global Internal Audit Standards being organized by Domains, Principles, Standards, and Considerations for Implementation and Considerations for Evidence of Conformance?

Response

Neutral (neither agree nor disagree)

Please provide any additional comments or recommended changes for the structure of the proposed Global Internal Audit Standards.

Response

ALGA fully endorses The IIA's move to enhance and modernize the international internal auditing standards — and we are grateful for this opportunity to provide constructive feedback on behalf of our members. We commend The IIA for effectively organizing the standards into five clear and easy-to-follow domains. Furthermore, as a professional organization representing over 3,100 local government auditors, we especially appreciate the IIA including implementation suggestions catered to small and public sector audit organizations. Although most of our members are in the United States and adhere to Generally Accepted Government Auditing Standards, we have many member shops in Canada and other countries as well as shops that follow only IIA auditing standards or that use them alongside GAGAS. The new structure — which combines the purpose of internal auditing, ethics, principles, standards, and considerations for implementation under one concise title of “Global Internal Audit Standards” — will reduce confusion and make IIA guidance easier to access, use, and reference. It is clear The IIA wants to promote the stature of the internal audit profession with aspirational standards. However, having too many “must” requirements may lead to a checklist mentality to completing audits. This could result in an internal audit department that is not agile enough to meet the unique needs of its organization. Our main concern is for both small and public-sector audit shops that rely on the current IPPF standards, which provide the needed flexibility to achieve their objectives and adhere to a set of audit standards. Many small, U.S.-based public-sector audit shops choose the IIA standards over others (such as GAGAS) because of reasons such as:

- Their desire to provide more agile and value-added advisory services.
- The five-year external assessment requirement.
- The non-specific CPE hours requirement.

With the increased requirements involved in conforming with the proposed Global Internal Audit Standards, U.S. public-sector and small audit departments will struggle with the vast increase in “must” provisions and documentation requirements. Conformance could potentially cost public-sector audit shops a significant amount of staff time and administrative costs. Many may consider switching to the Generally Accepted Government Auditing Standards, which are also prescriptive but at least were developed specifically for the government environment. To best serve these internal audit departments, we urge The IIA to make its standards more principles-based than rules-based. Principles are fundamental truths that serve as the foundation of the standards. Standards are clear benchmarks to be used for assessing effectiveness. Therefore, we ask The IIA to consider labelling:

- Principles as “must” statements.
- Standards as mostly “should” statements, with perhaps a few “must” statements in limited cases.
- Considerations as “may” statements.

“Must” statements are minimum requirements that position departments for success, regardless of their size or budget — without impeding a department's ability to be agile or to tailor its services to the unique circumstances of its organization. “Must” requirements should be limited to essential characteristics of a successful internal audit department, such as the principles of objectivity, independence, and competency. Meanwhile, the new requirements for the advisory (formally known as “consulting”) services may restrict an internal audit department's ability to respond proactively to management's requests for advice on governance, risk management, and controls. Chief audit executives and boards should be able to use their

Response

professional judgment to implement safeguards to protect an audit department's independence. In the public sector, internal auditors may report to a governing board and not to a senior management team. Additionally, some of our members are elected officials who report to voters and not a governing board. The IIA should consider these unique positions in the public sector for its standards that require management or board intervention when it comes to a chief audit executive's performance or communication requirements. Furthermore, this activity should be labelled using "may" or "should" statements, not "must" statements. We thank The IIA for continuing to support the public sector in the U.S. and abroad, and we hope The IIA continues to support a dedicated public-sector knowledge center and subject-matter expert to address our unique needs. We also applaud The IIA for including Harriet Richardson as part of the IIASB. With her knowledge and experience applying multiple audit standards in the local government environment, Harriet is an invaluable asset to ALGA as our link to The IIA and other standards-setting bodies.

Introduction to the Global Internal Audit Standards

To what extent do you agree or disagree with the proposed content for this element?

Response

Neutral (neither agree nor disagree)

Introduction to the Global Internal Audit Standards

Please provide any additional comments or recommended changes for the proposed content for this element.

Response

Principles should be labelled as "must" statements, standards as mostly "should" statements with a few "must" statements in limited cases, and considerations as "may" statements. "Must" requirements should be limited to essential characteristics of a successful internal audit department, such as the principles of objectivity, independence, and competency. See additional explanation under the "Overall Opinion" section on pages 4 and 5.

Glossary

To what extent do you agree or disagree with the proposed content for this element?

Response

Disagree

Glossary

Please provide any additional comments or recommended changes for the proposed content for this element.

Response

1. The last sentence for “internal audit plan” seems out of place: “The plan should be dynamic, reflecting timely responses to organizational changes.” This may be an attempt to encourage auditors to change plans rather than having a rigid, three-year plan. But the use of the word “responses” triggers the thought of management responses to audit findings. Perhaps better alternatives might be “adjustments” or “reactions.” 2. For the entry about “senior management,” was this phrase used intentionally instead of “executive” management? It seems “executive” is used more frequently than “senior.” 3. We noticed the entry for “control environment” has been removed. Public-sector auditors need this term as it relates to the standards set by COSO and the GAO’s “Standard for Internal Control in the Federal Government.” 4. Consider the definition of “methodologies” and add a definition of “policies and procedures.” Audit “methodologies” guide the audit project, and “policies and procedures” are what the current definition of “methodologies” covers. Consider adding “audit” before the word “methodology” where appropriate, and reflect this throughout the document. 5. Additional terms that ought to be added: • “Charter.” • “Internal audit.” • “Public interest.” 6. We also suggest adding a definition for “internal auditor.” The current definition in the introduction to the “Ethics and Professionalism” domain sounds like anyone who performs assurance and advisory services is an internal audit function, but someone is not a recipient or candidate for IIA professional certifications or a member of the IIA is not an internal auditor. 7. Define nonaudit services.

Domain I. Purpose of Internal Auditing

To what extent do you agree or disagree with the proposed content for this element?

Response

Strongly agree

Domain I. Purpose of Internal Auditing

Please provide any additional comments or recommended changes for the proposed content for this element.

Response

No comments.

Domain II. Ethics and Professionalism

To what extent do you agree or disagree with the proposed content for this element?

Response

Disagree

Domain II. Ethics and Professionalism

Please provide any additional comments or recommended changes for the proposed content for this element.

Response

The proposed definition of "internal audit" leaves out many people who aren't IIA members or who don't hold certifications, etc. The definition should include anyone who works for an internal audit function and provides assurance and advisory services.

Domain II. Ethics and Professionalism

From the list below, choose all areas for which you would like to provide feedback for this element.

Response

Standard 1.2 Organization's Ethical Expectations, Standard 2.2 Safeguarding Objectivity, Standard 2.3 Disclosing Impairments to Objectivity, Standard 3.1 Competency, Standard 3.2 Continuing Professional Development, Standard 4.2 Due Professional Care

Standard 1.2 Organization's Ethical Expectations

To what extent do you agree or disagree with the proposed **requirements** for this standard?

Response

Neutral (neither agree nor disagree)

Standard 1.2 Organization's Ethical Expectations

Please provide any additional comments or recommended changes for the proposed **requirements** for this standard.

Response

(Other) Regarding this statement: "Internal auditors must assess and make recommendations to improve the organization's objectives, policies, and processes for promoting appropriate ethics and values" (page 12). It is not clear whether this language means that every audit needs to include this topic as an objective or testing step or whether it is requiring the audit organization to have a process for periodically evaluating ethics and values. It would be helpful to add language that allows for this assessment to be applied to the engagements or audit plans based on relevance to the assurance or advisory objectives. Including an ethics component in every engagement may not be the most practical way to comply with this standard. We recommend The IIA make clear that these are not intended to be specific objectives for each audit but rather a framework for how an audit organization functions.

Standard 1.2 Organization's Ethical Expectations

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?

Response

Strongly disagree

Standard 1.2 Organization's Ethical Expectations

Why do you disagree with the proposed **considerations for implementation and evidence of conformance** for this standard? (Choose all that apply.)

Response

There isn't enough guidance to indicate what a periodic review of an organization's ethics and values would look like.,We recommend The IIA add a public sector consideration, so that public meeting laws may limit what an auditor can tell its board in an open public meeting.

Standard 1.2 Organization's Ethical Expectations

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

Response

Standard 2.2 Safeguarding Objectivity

To what extent do you agree or disagree with the proposed **requirements** for this standard?

Response

Neutral (neither agree nor disagree)

Standard 2.2 Safeguarding Objectivity

Please provide any additional comments or recommended changes for the proposed **requirements** for this standard.

Response

Incomplete: For the second sub-bullet under the second bullet ("Conflicts of interest"...), we recommend The IIA add "whether direct or indirect." Additionally, for the first bullet under, "When performing internal audit services", the IIA should consider adding "and the requestor has agreed to accept the risk" after "disclosure."

Standard 2.2 Safeguarding Objectivity

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?

Response

Neutral (neither agree nor disagree)

Standard 2.2 Safeguarding Objectivity

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

Response

Incomplete: In the second paragraph, The IIA should add “financial” after “professional” in the first line. A financial conflict of interest is different than a “professional” or “personal” interest and can be significant. Additionally for the second bullet in sixth paragraph, The IIA should add “or recommendations made” after “identified.”

Standard 2.3 Disclosing Impairments to Objectivity

To what extent do you agree or disagree with the proposed **requirements** for this standard?

Response

Neutral (neither agree nor disagree)

Standard 2.3 Disclosing Impairments to Objectivity

Please provide any additional comments or recommended changes for the proposed **requirements** for this standard.

Response

No comments.

Standard 2.3 Disclosing Impairments to Objectivity

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?

Response

Neutral (neither agree nor disagree)

Standard 2.3 Disclosing Impairments to Objectivity

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

Response

Incomplete: In the fourth paragraph, The IIA should add “and independence” after “objectivity” in the fourth line.

Standard 3.1 Competency

To what extent do you agree or disagree with the proposed **requirements** for this standard?

Response

Neutral (neither agree nor disagree)

Standard 3.1 Competency

Please provide any additional comments or recommended changes for the proposed **requirements** for this standard.

Response

No comments.

Standard 3.1 Competency

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?

Response

Neutral (neither agree nor disagree)

Standard 3.1 Competency

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

Response

Inaccurate: In the last bullet in the second paragraph, The IIA should change “Effectively implement” to “Implement an effective quality...”

Standard 3.2 Continuing Professional Development

To what extent do you agree or disagree with the proposed **requirements** for this standard?

Response

Neutral (neither agree nor disagree)

Standard 3.2 Continuing Professional Development

Please provide any additional comments or recommended changes for the proposed **requirements** for this standard.

Response

Lack of perceived benefit compared to cost: Part of ALGA's mission is to provide quality continuing professional education at a low cost to our members. As such, we try to provide accessible education to our members that suits their budgetary needs and highlight the value and importance of CPE. While not all of our members hold professional certifications, we still promote and market CPE to encourage competency, information sharing, and mentorship among our members. This requirement should be a “should,” not a “must”, because audit shops may not be able to commit sufficient staff time or financial resources for 20 hours of CPE.

Standard 3.2 Continuing Professional Development

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?

Response

Disagree

Standard 3.2 Continuing Professional Development

Why do you disagree with the proposed **considerations for implementation and evidence of conformance** for this standard? (Choose all that apply.)

Response

see comments below.

Standard 3.2 Continuing Professional Development

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

Response

In the fourth paragraph, The IIA should reword the second sentence to clarify that both the chief audit executive and internal audit staff may attend online or in-person seminars and that the chief audit executive may make specific recommendations to the internal audit staff.

Standard 4.2 Due Professional Care

To what extent do you agree or disagree with the proposed **requirements** for this standard?

Response

Neutral (neither agree nor disagree)

Standard 4.2 Due Professional Care

Please provide any additional comments or recommended changes for the proposed **requirements** for this standard.

Response

Other: The bulleted list for "Evidence of Conformance" refers several times to "notes" while also referring to "workpapers." Is there an intended difference? Auditors do not typically keep notes that are not written up as workpapers in their audit documentation.

Standard 4.2 Due Professional Care

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?

Response

Neutral (neither agree nor disagree)

Standard 4.2 Due Professional Care

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

Response

No comments.

Domain III. Governing the Internal Audit Function

To what extent do you agree or disagree with the proposed content for this element.

Response

Strongly agree

Domain III. Governing the Internal Audit Function

Please provide any additional comments or recommended changes for the proposed content for this element.

Response

No comments.

Domain III. Governing the Internal Audit Function

From the list below, choose all areas for which you would like to provide feedback for this element.

Response

Standard 6.1 Internal Audit Mandate, Standard 7.1 Organizational Independence, Standard 7.2 Chief Audit Executive Roles, Responsibilities, and Qualifications, Standard 7.3 Safeguarding Independence, Standard 8.1 Board Interaction, Standard 8.2 Resources, Standard 8.3 Quality, Standard 8.4 External Quality Assessment

Standard 6.1 Internal Audit Mandate

To what extent do you agree or disagree with the proposed **requirements** for this standard?

Response

Strongly disagree

Standard 6.1 Internal Audit Mandate

Why do you disagree with the proposed **requirements** for this standard? (Choose all that apply.)

Response

see comment below.

Standard 6.1 Internal Audit Mandate

Please provide any additional comments or recommended changes for the proposed **requirements** for this standard.

Response

As public sector auditors, ALGA's members must work with and coordinate with regulatory agencies should our work overlap with or potentially interfere with legal matters. While it is standard practice in external and internal audit to collaborate and share information with each other, especially to avoid duplicative efforts, there are times when it may not be practical or feasible to collaborate with other assurance providers. Therefore, this should be stated as a "should" — not a "must" — activity.

Standard 6.1 Internal Audit Mandate

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?

Response

Neutral (neither agree nor disagree)

Standard 6.1 Internal Audit Mandate

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

Response

It uses the word "must." The IIA should consider adding an explanation in the introduction to the Global Internal Audit Standards to explain that some special considerations will use "must" because of how the standard applies in those circumstances.

Standard 7.1 Organizational Independence

To what extent do you agree or disagree with the proposed **requirements** for this standard?

Response

Agree

Standard 7.1 Organizational Independence

Please provide any additional comments or recommended changes for the proposed **requirements** for this standard.

Response

No comments.

Standard 7.1 Organizational Independence

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?

Response

Agree

Standard 7.1 Organizational Independence

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

Response

Other: In the second paragraph of the public sector considerations, The IIA should add language to acknowledge that when the chief audit executive is elected or appointed by a governing body other than the board, management may have no role regarding the appointment, removal, or evaluation of the chief audit executive.

Standard 7.2 Chief Audit Executive Roles, Responsibilities, and Qualifications

To what extent do you agree or disagree with the proposed **requirements** for this standard?

Response

Neutral (neither agree nor disagree)

Standard 7.2 Chief Audit Executive Roles, Responsibilities, and Qualifications

Please provide any additional comments or recommended changes for the proposed **requirements** for this standard.

Response

No comments.

Standard 7.2 Chief Audit Executive Roles, Responsibilities, and Qualifications

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?

Response

Strongly disagree

Standard 7.2 Chief Audit Executive Roles, Responsibilities, and Qualifications

Why do you disagree with the proposed **considerations for implementation and evidence of conformance** for this standard? (Choose all that apply.)

Response

see below.

Standard 7.2 Chief Audit Executive Roles, Responsibilities, and Qualifications

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

Response

The IIA should add a consideration for the public sector with language that says when the chief audit executive reports only to a governing body, management is not involved in determining the competencies and qualification of the chief audit executive. Additionally, the 4th paragraph uses the term “nonaudit roles.” The IIA should clarify how that differs from an advisory service?

Standard 7.3 Safeguarding Independence

To what extent do you agree or disagree with the proposed **requirements** for this standard?

Response

Neutral (neither agree nor disagree)

Standard 7.3 Safeguarding Independence

Please provide any additional comments or recommended changes for the proposed **requirements** for this standard.

Response

No comments.

Standard 7.3 Safeguarding Independence

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?

Response

Disagree

Standard 7.3 Safeguarding Independence

Why do you disagree with the proposed **considerations for implementation and evidence of conformance** for this standard? (Choose all that apply.)

Response

Meeting minutes are not a typical way of showing that safeguards are operating effectively.

Standard 7.3 Safeguarding Independence

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

Response

Standard 8.1 Board Interaction

To what extent do you agree or disagree with the proposed **requirements** for this standard?

Response

Strongly disagree

Standard 8.1 Board Interaction

Why do you disagree with the proposed **requirements** for this standard? (Choose all that apply.)

Response

The IIA has no authority over boards so it cannot require them to do anything. Any board activities should be phased as "should" or "may" statements but not "must" statements.

Standard 8.1 Board Interaction

Please provide any additional comments or recommended changes for the proposed **requirements** for this standard.

Response

Standard 8.1 Board Interaction

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?

Response

Neutral (neither agree, not disagree)

Standard 8.1 Board Interaction

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

Response

No comments.

Standard 8.2 Resources

To what extent do you agree or disagree with the proposed **requirements** for this standard?

Response

Strongly disagree

Standard 8.2 Resources

Why do you disagree with the proposed **requirements** for this standard? (Choose all that apply.)

Response

The IIA has no authority over boards so it cannot require them to do anything. Any board activities should be phased as “should” or “may” statements but not “must” statements.

Standard 8.2 Resources

Please provide any additional comments or recommended changes for the proposed **requirements** for this standard.

Response

Standard 8.2 Resources

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?

Response

Strongly disagree

Standard 8.2 Resources

Why do you disagree with the proposed **considerations for implementation and evidence of conformance** for this standard? (Choose all that apply.)

Response

see comment below.

Standard 8.2 Resources

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

Response

“Must” requirements should not be buried in this section because some people will not see them — especially since they are labelled as just considerations. The IIA should consider making the public sector and small audit department requirements more prominent to ensure these also are not buried in the considerations section.

Standard 8.3 Quality

To what extent do you agree or disagree with the proposed **requirements** for this standard?

Response

Strongly disagree

Standard 8.3 Quality

Why do you disagree with the proposed **requirements** for this standard? (Choose all that apply.)

Response

See comments below.

Standard 8.3 Quality

Please provide any additional comments or recommended changes for the proposed **requirements** for this standard.

Response

The IIA has no authority over boards so it cannot require them to do anything. Any board activities should be phased as “should” or “may” statements but not “must” statements. For the consideration for the public sector, the IIA should add language that when the chief audit executive reports only to the governing body, senior management is not involved in the chief audit executive’s evaluation.

Standard 8.3 Quality

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?

Response

Neutral (neither agree, not disagree)

Standard 8.3 Quality

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

Response

No comments.

Standard 8.4 External Quality Assessment

To what extent do you agree or disagree with the proposed **requirements** for this standard?

Response

Strongly disagree

Standard 8.4 External Quality Assessment

Why do you disagree with the proposed **requirements** for this standard? (Choose all that apply.)

Response

For the fourth bullet under the “Chief Audit Executive Responsibilities” section: Does The IIA recognize the Association of Local Government’s peer review training?,See comments below.

Standard 8.4 External Quality Assessment

Please provide any additional comments or recommended changes for the proposed **requirements** for this standard.

Response

It is not clear whether the “Self-Assessment with Independent Validation” requires that method to be alternated with an external quality assessment once every 10 years or whether that is a suggestion. The word “may” is used, which is confusing because currently only the word “must” is used in the standards. Why is the term “onsite validation” used in the second bullet under the “Self-Assessment with Independent Validation” section? Would not a “virtual validation” also be valuable yet less expensive for a small audit function? The standards should not dictate that performance measures be implemented and assessed during quality assurance reviews. It should be at the chief audit executive’s discretion for how to oversee continuous improvement efforts based on their internal audit function’s unique circumstances. The IIA has no authority over boards so it cannot require them to do anything. Any board activities should be phrased as “should” or “may” statements but not “must” statements. ALGA has been committed to low-cost, high-quality external assessments for our members since the beginning of our peer review program. We believe our program achieves this for shops of any size. We ask The IIA to consider that: 1. Having the board approve the assessment team for external reviews could cause unnecessary delays. Alternatively, The IIA might require the board to simply be notified of the team. 2. While an assessment team can provide its report directly to the board, it seems more reasonable to require that the chief audit executive provide the results. That would also with the related requirement in GAGAS. 3. Regarding the required qualities for the external review team, these should be examples and not requirements. More specifically, these requirements seem excessive. For instance, the language currently requires each review team member to be a certified internal auditor and chief audit executive or an equivalent with past review experience. This limits the ability of organizations to identify review teams, as members may have other professional certifications (e.g., CPA) and significant experience at other levels within an audit shop that make them good candidates for external quality review teams. In addition, requiring this experience for all team members creates a challenge when trying to expand the number of available reviewers who have not yet participated in a review. The requirement to assign independent and competent team members is sufficient for this area and we encourage The IIA to use language that says external quality review team members “may have one or more of the following qualities to be considered for a quality assessment team.” Alternatively, the IIA should consider separate guidance for the public sector related to external assessments. 4. We appreciate the addition of familiarity with the public sector environment to possible qualifications. We look forward to working with the IIA to determine how ALGA’s long-standing external quality review program can become a “recognized” program for training of review team members for Red Book reviews of our member organizations. 5. Because the chief audit executive and internal audit shop follow the standards (not the board), it is not appropriate to have “must” standards that apply to the board. This may be specific to the public sector, but it seems more appropriate to phrase expectations of the board as “should” or “may” statements. Ideally these statements should be made to the chief audit executive (e.g., “the chief audit executive should inform the board”).

Standard 8.4 External Quality Assessment

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?

Response

Disagree

Standard 8.4 External Quality Assessment

Why do you disagree with the proposed **considerations for implementation and evidence of conformance** for this standard? (Choose all that apply.)

Response

Under the second paragraph for the “Chief Audit Executive” section, the IIA should move the second sentence to the public sector considerations paragraph, then delete “likewise” at the beginning of the next sentence.,The IIA should consider adding a small audit function consideration as many small audit functions would not be able to meet this stringent criteria.

Standard 8.4 External Quality Assessment

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

Response

No comments.

Domain IV. Managing the Internal Audit Function

To what extent do you agree or disagree with the proposed content for this element?

Response

Strongly agree

Domain IV. Managing the Internal Audit Function

Please provide any additional comments or recommended changes for the proposed content for this element.

Response

No comments.

Domain IV. Managing the Internal Audit Function

From the list below, choose all areas for which you would like to provide feedback for this element.

Response

Standard 9.1 Understanding Governance, Risk Management, and Control Processes, Standard 9.3 Internal Audit Charter, Standard 9.4 Methodologies, Standard 9.5 Internal Audit Plan, Standard 9.6 Coordination and Reliance, Standard 10.1 Financial Resource Management, Standard 10.2 Human Resource Management, Standard 10.3 Technological Resources, Standard 11.1 Building Relationships and Communicating with Stakeholders, Standard 11.2 Effective Communication, Standard 11.3 Communicating Results, Standard 12.1 Internal Quality Assessment

Standard 9.1 Understanding Governance, Risk Management, and Control Processes

To what extent do you agree or disagree with the proposed **requirements** for this standard?

Response

Neutral (neither agree nor disagree)

Standard 9.1 Understanding Governance, Risk Management, and Control Processes

Please provide any additional comments or recommended changes for the proposed **requirements** for this standard.

Response

No comments.

Standard 9.1 Understanding Governance, Risk Management, and Control Processes

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?

Response

Neutral (neither agree nor disagree)

Standard 9.1 Understanding Governance, Risk Management, and Control Processes

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

Response

Incomplete: In the last sentence of the "Understanding Governance Processes" section, The IIA should consider adding "industry".

Standard 9.3 Internal Audit Charter

To what extent do you agree or disagree with the proposed **requirements** for this standard?

Response

Strongly disagree

Standard 9.3 Internal Audit Charter

Why do you disagree with the proposed **requirements** for this standard? (Choose all that apply.)

Response

Redundant and inconsistent.

Standard 9.3 Internal Audit Charter

Please provide any additional comments or recommended changes for the proposed **requirements** for this standard.

Response

The commitment to the standards covers a commitment to quality assurance and improvement, which is specifically covered by one of its many standards. Therefore, identifying the latter is redundant. To identify this one standard topic and not the others in the charter is inconsistent.

Standard 9.3 Internal Audit Charter

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?

Response

Strongly disagree

Standard 9.3 Internal Audit Charter

Why do you disagree with the proposed **considerations for implementation and evidence of conformance** for this standard? (Choose all that apply.)

Response

In the public sector, a citation of a law or regulation can be evidence.,The IIA should remove the “quality assurance and improvement” item based on the feedback above.

Standard 9.3 Internal Audit Charter

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

Response

For the public sector consideration section, the IIA should add “and may not always be subject to board approval” at the end of the first sentence. It should also change “administrative reporting relationship” to “administrative and functional reporting relationships.”

Standard 9.4 Methodologies

To what extent do you agree or disagree with the proposed **requirements** for this standard?

Response

Disagree

Standard 9.4 Methodologies

Why do you disagree with the proposed **requirements** for this standard? (Choose all that apply.)

Response

The methodologies list is too prescriptive. See below for additional comments.,We suggest changing the title from “Methodologies” to “Policies, Processes, and Procedures” to align with our previous comment regarding use of the word “methodologies.”

Standard 9.4 Methodologies

Please provide any additional comments or recommended changes for the proposed **requirements** for this standard.

Response

The methodologies list is too prescriptive. Not all organizations need methodologies for all these topics. The IIA should at least remove “determining the balance between assurance and advisory engagements” — as this may impede the ability for audit departments to be agile.

Standard 9.4 Methodologies

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?

Response

Neutral (neither agree nor disagree)

Standard 9.4 Methodologies

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

Response

No comments.

Standard 9.5 Internal Audit Plan

To what extent do you agree or disagree with the proposed **requirements** for this standard?

Response

Strongly disagree

Standard 9.5 Internal Audit Plan

Why do you disagree with the proposed **requirements** for this standard? (Choose all that apply.)

Response

The bulleted lists are too prescriptive. These lists will impact an internal audit department's ability to be agile. Sometimes, it is prudent to make a change quickly and notify the board of the change afterwards.

Standard 9.5 Internal Audit Plan

Please provide any additional comments or recommended changes for the proposed **requirements** for this standard.

Response

No comments.

Standard 9.5 Internal Audit Plan

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?

Response

Disagree

Standard 9.5 Internal Audit Plan

Why do you disagree with the proposed **considerations for implementation and evidence of conformance** for this standard? (Choose all that apply.)

Response

The IIA should move the sentence about resource limitations in small audit functions from the sixth paragraph to a separate consideration for small audit functions.

Standard 9.5 Internal Audit Plan

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

Response**Standard 9.6 Coordination and Reliance**

To what extent do you agree or disagree with the proposed **requirements** for this standard?

Response

Strongly disagree

Standard 9.6 Coordination and Reliance

Why do you disagree with the proposed **requirements** for this standard? (Choose all that apply.)

Response

The IIA should remove the requirement for the chief audit executive to coordinate with internal and external assurance providers — or make it a “should” statement. This is not always possible or feasible.

Standard 9.6 Coordination and Reliance

Please provide any additional comments or recommended changes for the proposed **requirements** for this standard.

Response

Standard 9.6 Coordination and Reliance

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?

Response

Neutral (neither agree nor disagree)

Standard 9.6 Coordination and Reliance

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

Response

No comments.

Standard 10.1 Financial Resource Management

To what extent do you agree or disagree with the proposed **requirements** for this standard?

Response

Strongly disagree

Standard 10.1 Financial Resource Management

Why do you disagree with the proposed **requirements** for this standard? (Choose all that apply.)

Response

See comments below.

Standard 10.1 Financial Resource Management

Please provide any additional comments or recommended changes for the proposed **requirements** for this standard.

Response

Other: For the public sector, internal auditors may report only to a board, not senior management. So, for the public sector, the IIA should amend the requirement to notify senior management of insufficient financial resources if the audit shop has budgetary independence from senior management

Standard 10.1 Financial Resource Management

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?

Response

Strongly disagree

Standard 10.1 Financial Resource Management

Why do you disagree with the proposed **considerations for implementation and evidence of conformance** for this standard? (Choose all that apply.)

Response

See comments below.,The considerations for both the public sector audit functions and small internal audit functions should be similar about the chief audit executive needing to understand the funds allocated and how they are spent and tracked.

Standard 10.1 Financial Resource Management

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

Response

The IIA should remove the sentence under the “Outsourced” section that says a holistic budget for the internal audit function still must be established. “Must” statements should not appear in considerations because some people will not read that section if they think they already know how to provide evidence of conformance. The IIA should also consider how to make the public sector and small audit department requirements more prominent so they are not buried in the considerations section.

Standard 10.2 Human Resource Management

To what extent do you agree or disagree with the proposed requirements for this standard?

Response

Strongly disagree

Standard 10.2 Human Resource Management

Why do you disagree with the proposed requirements for this standard? (Choose all that apply.)

Response

See comments below.

Standard 10.2 Human Resource Management

Please provide any additional comments or recommended changes for the proposed requirements for this standard.

Response

In the consideration of the public sector, the IIA should add language to acknowledge that some public sector internal audit functions have staff who are represented by a union under a collective bargaining agreement or civil service rules that can limit the ability for cross-function training (i.e., they can't perform work outside their job classification), how promotional opportunities are determined (e.g., by seniority), and the use of guest auditors (i.e., they may not be allowed to do rotational staffing).

Standard 10.2 Human Resource Management

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?

Response

Neutral (neither agree nor disagree)

Standard 10.2 Human Resource Management

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

Response

No comments.

Standard 10.3 Technological Resources

To what extent do you agree or disagree with the proposed **requirements** for this standard?

Response

Disagree

Standard 10.3 Technological Resources

Why do you disagree with the proposed **requirements** for this standard? (Choose all that apply.)

Response

The use of the word “sufficient” rather than “appropriate” would help smaller or public-sector internal audit functions that may not be able to afford formal or the latest IT audit systems.,See comments below.

Standard 10.3 Technological Resources

Please provide any additional comments or recommended changes for the proposed **requirements** for this standard.

Response

In the consideration of the public sector, the IIA should add language to acknowledge that some public sector internal audit functions have staff who are represented by a union under a collective bargaining agreement or civil service rules that can limit the ability for cross-function training (i.e., they can't perform work outside their job classification), how promotional opportunities are determined (e.g., by seniority), and the use of guest auditors (i.e., they may not be allowed to do rotational staffing).

Standard 10.3 Technological Resources

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?

Response

Neutral (neither agree nor disagree)

Standard 10.3 Technological Resources

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

Response

No comments.

Standard 11.1 Building Relationships and Communicating with Stakeholders

To what extent do you agree or disagree with the proposed **requirements** for this standard?

Response

Strongly disagree

Standard 11.1 Building Relationships and Communicating with Stakeholders

Why do you disagree with the proposed **requirements** for this standard? (Choose all that apply.)

Response

See comments below.

Standard 11.1 Building Relationships and Communicating with Stakeholders

Please provide any additional comments or recommended changes for the proposed **requirements** for this standard.

Response

The IIA should remove this standard or make it more of a “should” statement. While this provision may be good advice, it should not be a standard with prescriptive requirements. Chief audit executives need to be agile in how they handle their relationships.

Standard 11.1 Building Relationships and Communicating with Stakeholders

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?

Response

Strongly disagree

Standard 11.1 Building Relationships and Communicating with Stakeholders

Why do you disagree with the proposed **considerations for implementation and evidence of conformance** for this standard? (Choose all that apply.)

Response

See comments below.

Standard 11.1 Building Relationships and Communicating with Stakeholders

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

Response

The related standard should be deleted. Regarding the consideration for the public sector: In the sentence, "Additional stakeholders may include elected officials," the elected officials are "the board" and provide direct governance over the organization. We suggest ending the sentence after "elected officials." Additionally under the evidence of conformance, it doesn't seem typical for an internal audit function to have a documented "relationship management plan."

Standard 11.2 Effective Communication

To what extent do you agree or disagree with the proposed **requirements** for this standard?

Response

Agree

Standard 11.2 Effective Communication

Please provide any additional comments or recommended changes for the proposed **requirements** for this standard.

Response

Add the word "formal" before the word "communications."

Standard 11.2 Effective Communication

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?

Response

Neutral (neither agree nor disagree)

Standard 11.2 Effective Communication

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

Response

No comments.

Standard 11.3 Communicating Results

To what extent do you agree or disagree with the proposed **requirements** for this standard?

Response

Strongly disagree

Standard 11.3 Communicating Results

Why do you disagree with the proposed **requirements** for this standard? (Choose all that apply.)

Response

See comments below.

Standard 11.3 Communicating Results

Please provide any additional comments or recommended changes for the proposed **requirements** for this standard.

Response

Everything except the first two sentences of this standard should be moved to the considerations section because it is too prescriptive. Internal audit functions should create communications that best fit their organization's culture, needs, and other unique situations that internal auditors might encounter in their environment.

Standard 11.3 Communicating Results

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?

Response

Strongly disagree

Standard 11.3 Communicating Results

Why do you disagree with the proposed **considerations for implementation and evidence of conformance** for this standard? (Choose all that apply.)

Response

See comments below.

Standard 11.3 Communicating Results

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

Response

See comments about the standard. In the first paragraph of the public sector consideration, The IIA should add that final engagement communications should be made accessible to the public, such as on a website or as part of the agenda for a governing body's meeting.

Standard 12.1 Internal Quality Assessment

To what extent do you agree or disagree with the proposed **requirements** for this standard?

Response

Disagree

Standard 12.1 Internal Quality Assessment

Why do you disagree with the proposed **requirements** for this standard? (Choose all that apply.)

Response

See comments below.

Standard 12.1 Internal Quality Assessment

Please provide any additional comments or recommended changes for the proposed **requirements** for this standard.

Response

It may not be feasible, practical, or valuable for a small audit department to develop and monitor performance measures. How a department is evaluated should be up to the professional judgment of the chief audit executive and board. It should not be a requirement in the standards.

Standard 12.1 Internal Quality Assessment

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?

Response

Neutral (neither agree nor disagree)

Standard 12.1 Internal Quality Assessment

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

Response

No comments.

Domain V. Performing Internal Audit Services

To what extent do you agree or disagree with the proposed content for this element?

Response

Strongly agree

Domain V. Performing Internal Audit Services

Please provide any additional comments or recommended changes for the proposed content for this element.

Response

Domain V. Performing Internal Audit Services

From the list below, choose all areas for which you would like to provide feedback for this element.

Response

Standard 13.1 Engagement Communication, Standard 13.2 Engagement Risk Assessment, Standard 13.3 Engagement Objectives and Scope, Standard 13.4 Evaluation Criteria, Standard 13.5 Engagement Resources, Standard 13.6 Work Program, Standard 14.3 Evaluation of Findings, Standard 14.4 Recommendations and Action Plans, Standard 14.5 Developing Engagement Conclusions, Standard 14.6 Documenting Engagements, Principle 15 Communicate Engagement Conclusions and Monitor Action Plans, Standard 15.1 Final Engagement Communication, Standard 15.2 Confirming the Implementation of Action Plans

Standard 13.1 Engagement Communication

To what extent do you agree or disagree with the proposed **requirements** for this standard?

Response

Disagree

Standard 13.1 Engagement Communication

Why do you disagree with the proposed **requirements** for this standard? (Choose all that apply.)

Response

See comments below.

Standard 13.1 Engagement Communication

Please provide any additional comments or recommended changes for the proposed **requirements** for this standard.

Response

Not all communications related to an engagement can be accurate, objective, clear, concise, constructive, complete, and timely. Final communications are the only communications that should and must meet this standard.

Standard 13.1 Engagement Communication

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?

Response

Disagree

Standard 13.1 Engagement Communication

Why do you disagree with the proposed **considerations for implementation and evidence of conformance** for this standard? (Choose all that apply.)

Response

See comments below.

Standard 13.1 Engagement Communication

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

Response

In the fourth paragraph, the opening/entrance meeting typically occurs before the risk assessment, not after, because internal auditors need to obtain information from the audited entity to perform the risk assessment. However, because differing internal audit functions may time this differently, we suggest deleting the part of that sentence that says when this occurs.

Standard 13.2 Engagement Risk Assessment

To what extent do you agree or disagree with the proposed **requirements** for this standard?

Response

Agree

Standard 13.2 Engagement Risk Assessment

Please provide any additional comments or recommended changes for the proposed **requirements** for this standard.

Response

Standard 13.2 Engagement Risk Assessment

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?

Response

Neutral (neither agree nor disagree)

Standard 13.2 Engagement Risk Assessment

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

Response

Incomplete: In the fifth paragraph, The IIA should consider adding “and industry criteria” after “identify the criteria that management uses” because management’s criteria may not be the only or best criteria.

Standard 13.3 Engagement Objectives and Scope

To what extent do you agree or disagree with the proposed **requirements** for this standard?

Response

Disagree

Standard 13.3 Engagement Objectives and Scope

Why do you disagree with the proposed **requirements** for this standard? (Choose all that apply.)

Response

See comments below.

Standard 13.3 Engagement Objectives and Scope

Please provide any additional comments or recommended changes for the proposed **requirements** for this standard.

Response

Not all scope limitations are known or completely understood at the opening of an engagement. It should be made clear that opening and final communications may not identify the same limitations. However, the limitations in the final communication must be accurate and complete.

Standard 13.3 Engagement Objectives and Scope

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?

Response

Neutral (neither agree nor disagree)

Standard 13.3 Engagement Objectives and Scope

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

Response

No comments.

Standard 13.4 Evaluation Criteria

To what extent do you agree or disagree with the proposed **requirements** for this standard?

Response

Neutral (neither agree nor disagree)

Standard 13.4 Evaluation Criteria

Please provide any additional comments or recommended changes for the proposed **requirements** for this standard.

Response

No comments.

Standard 13.4 Evaluation Criteria

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?

Response

Disagree

Standard 13.4 Evaluation Criteria

Why do you disagree with the proposed **considerations for implementation and evidence of conformance** for this standard? (Choose all that apply.)

Response

The IIA should consider reorganizing this section so the adequacy of the criteria is determined before an internal audit function evaluates the effectiveness. If it's not adequate, there is no need to determine the effectiveness.

Standard 13.4 Evaluation Criteria

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

Response

Standard 13.5 Engagement Resources

To what extent do you agree or disagree with the proposed **requirements** for this standard?

Response

Neutral (neither agree nor disagree)

Standard 13.5 Engagement Resources

Please provide any additional comments or recommended changes for the proposed **requirements** for this standard.

Response

The IIA should consider reorganizing this section so the adequacy of the criteria is determined before an internal audit function evaluates the effectiveness. If it's not adequate, there is no need to determine the effectiveness.

Standard 13.5 Engagement Resources

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?

Response

Neutral (neither agree nor disagree)

Standard 13.5 Engagement Resources

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

Response

No comments.

Standard 13.6 Work Program

To what extent do you agree or disagree with the proposed **requirements** for this standard?

Response

Neutral (neither agree nor disagree)

Standard 13.6 Work Program

Please provide any additional comments or recommended changes for the proposed **requirements** for this standard.

Response

Inaccurate: In the third paragraph, what is the difference between “tasks” and “methodologies”?

Standard 13.6 Work Program

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?

Response

Neutral (neither agree nor disagree)

Standard 13.6 Work Program

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

Response

No comments.

Standard 14.3 Evaluation of Findings

To what extent do you agree or disagree with the proposed **requirements** for this standard?

Response

Disagree

Standard 14.3 Evaluation of Findings

Why do you disagree with the proposed **requirements** for this standard? (Choose all that apply.)

Response

See comments below.,See comments below.

Standard 14.3 Evaluation of Findings

Please provide any additional comments or recommended changes for the proposed **requirements** for this standard.

Response

Lack of perceived benefit compared to cost: In the last paragraph, we suggest only including “indication of priority” for each engagement priority as a requirement. Stakeholders often disagree whether an auditor identifies a perceived bad rating for an observation or audit report. It can lead them to focus on the ratings rather than the significance of an audit report and the observations. Ratings are inherently subjective and are often disputed among the audit team itself, which is a waste of time and can cause unnecessary, confrontational discourse. It can also get in the way of auditors building collaborative relationships with stakeholders, especially if the latter feel auditors are “grading” them. Descriptions of an auditor’s overall assessment of controls on a report are more useful than ratings. Ranking observations according to what the auditor feels is most significant can be a good idea. Stakeholders may not even be aware that they have been ranked. Ranking focuses stakeholders’ attention on the most important risks first and also prevents losing their attention by beginning with less important observations. Other: The IIA should consider deleting the requirement to provide a rating, ranking, or other indication of priority. That should be a management responsibility depending on their available resources, and some organizations do not want internal auditors to tell them that. It can be a consideration for implementation, but it should not be a requirement.

Standard 14.3 Evaluation of Findings

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?

Response

Disagree

Standard 14.3 Evaluation of Findings

Why do you disagree with the proposed **considerations for implementation and evidence of conformance** for this standard? (Choose all that apply.)

Response

As noted above, all mentions of rankings and ratings should be clearly phrased as a suggestion.

Standard 14.3 Evaluation of Findings

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

Response

Standard 14.4 Recommendations and Action Plans

To what extent do you agree or disagree with the proposed **requirements** for this standard?

Response

Agree

Standard 14.4 Recommendations and Action Plans

Please provide any additional comments or recommended changes for the proposed **requirements** for this standard.

Response

In the third bullet of the second paragraph, the IIA should consider adding “efficiency and effectiveness of” between “the” and “activity.”

Standard 14.4 Recommendations and Action Plans

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?

Response

Agree

Standard 14.4 Recommendations and Action Plans

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

Response

No comments.

Standard 14.5 Developing Engagement Conclusions

To what extent do you agree or disagree with the proposed **requirements** for this standard?

Response

Disagree

Standard 14.5 Developing Engagement Conclusions

Why do you disagree with the proposed **requirements** for this standard? (Choose all that apply.)

Response

See comments below.

Standard 14.5 Developing Engagement Conclusions

Please provide any additional comments or recommended changes for the proposed **requirements** for this standard.

Response

The IIA should consider deleting the requirement to provide a rating, ranking, or other indication of priority. That should be a management responsibility depending on their available resources, and some organizations do not want internal auditors to tell them that. It can be a consideration for implementation, but it should not be a requirement.

Standard 14.5 Developing Engagement Conclusions

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?

Response

Disagree

Standard 14.5 Developing Engagement Conclusions

Why do you disagree with the proposed **considerations for implementation and evidence of conformance** for this standard? (Choose all that apply.)

Response

See comments for Standard 14.3.

Standard 14.5 Developing Engagement Conclusions

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

Response

Standard 14.6 Documenting Engagements

To what extent do you agree or disagree with the proposed **requirements** for this standard?

Response

Agree

Standard 14.6 Documenting Engagements

Please provide any additional comments or recommended changes for the proposed **requirements** for this standard.

Response

The IIA should remove “recommendations” from the list of required engagement documentation for the reasons we identified for Standard 13.1.

Standard 14.6 Documenting Engagements

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?

Response

Neutral (neither agree nor disagree)

Standard 14.6 Documenting Engagements

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

Response

In the “basic format” paragraph, some of these are a matter of format and some are content. We suggest separating them in that way and add “may be” to the lead-in sentence.

Principle 15 Communicate Engagement Conclusions and Monitor Action Plans

To what extent do you agree or disagree with the proposed content for this element?

Response

Disagree

Principle 15 Communicate Engagement Conclusions and Monitor Action Plans

Why do you disagree with the proposed content for this element? (Choose all that apply.)

Response

See comments below.

Principle 15 Communicate Engagement Conclusions and Monitor Action Plans

Please provide any additional comments or recommended changes for the proposed content for this element.

Response

The IIA should change the wording to say auditors should continue to follow up until the actions are implemented, management identifies a different course of action, or management decides it makes sense to accept the risk. If auditors disagree with the change in direction, they should discuss it with management and the board.

Standard 15.1 Final Engagement Communication

To what extent do you agree or disagree with the proposed **requirements** for this standard?

Response

Agree

Standard 15.1 Final Engagement Communication

Please provide any additional comments or recommended changes for the proposed **requirements** for this standard.

Response

See our comments for Standard 14.3 regarding ratings, rankings, or indications of priority. The IIA should add a public sector consideration that says: "The public sector may have laws or regulations that require public disclosure of the final communication or may limit the disclosure of certain information that could bring harm to the organization if publicly disclosed (e.g., in the case of certain information technology risks). It is also not typical to have different versions for different audiences, unless certain information must be omitted from the public document for confidentiality reasons."

Standard 15.1 Final Engagement Communication

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?

Response

Neutral (neither agree nor disagree)

Standard 15.1 Final Engagement Communication

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

Response

No comments.

Standard 15.2 Confirming the Implementation of Action Plans

To what extent do you agree or disagree with the proposed **requirements** for this standard?

Response

Disagree

Standard 15.2 Confirming the Implementation of Action Plans

Why do you disagree with the proposed **requirements** for this standard? (Choose all that apply.)

Response

See our comments for Standard 15 regarding the implementation of agreed-upon action plans.

Standard 15.2 Confirming the Implementation of Action Plans

Please provide any additional comments or recommended changes for the proposed **requirements** for this standard.

Response

Standard 15.2 Confirming the Implementation of Action Plans

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?

Response

Neutral (neither agree nor disagree)

Standard 15.2 Confirming the Implementation of Action Plans

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

Response

No comments.

Do you support the inclusion of Topical Requirements in the IPPF?

Response

No

Topical Requirements

Please provide any additional comments or recommended changes for the proposed content for this element.

Response

Timely and clear benchmarks and guidance on how to address new developments and trends from The IIA would be very helpful. However, such guidance should not be labelled as “must” requirements. Again, this would impede an internal audit department’s ability to be agile and to tailor its services to the unique circumstances of its organization. Such “must” requirements would also cause some audit organizations to opt out of doing audits of certain topics. It could also unnecessarily increase the scope of what the auditors wanted to focus on. For some topics, there is also other industry guidance (e.g., NIST) that auditors would use as criteria for evaluation.

Do you support providing Topical Requirements for these topics?

Response

No

Please list any additional topics you would like to be considered for development of Topical Requirements (optional).

Response

See comments above.

<https://www.theiaa.org/en/standards/Standards-Public-Comment/>