

External Quality Assessment – Key Lines of Enquiry

The requirement for an External Quality Assessment arises from the Public Sector Internal Audit Standards. The Standards set out a detailed set of requirements that Internal Audit should meet. The purpose of the Standards is to ensure that the internal audit service plays a key role in the good governance of the organisation by providing a professional, independent and objective service.

The Key Lines of Enquiry will cover compliance with the core principles for the professional practice of internal audit. These are set out below.

1. Demonstrates integrity
 2. Demonstrates competence and due professional care
 3. Is objective and free from undue influence
 4. Aligns with the strategies, objectives, and risks of the organisation
 5. Is appropriately positioned and adequately resourced
 6. Demonstrates quality and continuous improvement
 7. Communicates effectively
 8. Provides risk-based assurance
 9. Is insightful, proactive, and future-focused
 10. Promotes organisational improvement
-