

Performing an Effective Quality Assessment

As an organization grows and its internal processes change and evolve, its quality monitoring process must keep pace. To ensure consistent quality in this dynamic environment, an ongoing commitment to growth and improvement is essential.

The required elements of a Quality Assurance and Improvement Program (QAIP) include periodic internal assessments and external assessments to demonstrate conformance with The IIA's *International Standards for the Professional Practice of Internal Auditing*. In addition, a quality QAIP can provide evidence to the audit committee and management that the internal audit activity is efficient, effective, and adding value. It can also build stakeholder confidence and document a commitment to quality, leading practices, and the internal auditors' mindset for professionalism.

This course is designed to help you learn how to perform an effective external assessment and/or periodic internal assessment of an internal audit activity. If your primary interest is periodic internal assessment, you can determine which external assessment option (full external assessment or self-assessment with independent external validation) will work best for you and help you prepare for an external assessment. If your primary interest is external assessment, you can use this course to satisfy part of the requirements for external assessor qualifications. ("Successful completion of The IIA's quality assessment training course," PA 1312, no. 7.)

Guided by knowledgeable facilitators with extensive experience in quality assessment activities, participants will:

- Examine the process flow and tools in the new IIA Quality Assessment (QA) Manual and discuss how it can be used to conform with the *Standards*, while identifying opportunities for improvement.
- Practice using the QA Manual tools to plan, perform, and evaluate the results of an external quality assessment case study.
- Design an efficient and effective periodic internal assessment program for their internal audit activity.

- Evaluate the external quality assessment options and determine which option will work best for their internal audit activity.

This is one of two IIA courses designed to assist participants with their internal audit activity's ability to comply with Standard 1300 — the foundation of QAIPs — and, more importantly, realize the full benefit of a high quality QAIP.

It is recommended that participants take [Building a Sustainable Quality Program](#) or have equivalent experience as a prerequisite to this course, as well as an understanding of the International Professional Practices Framework (IPPF).

Course Duration:

3 Days

CPE Hours Available:

24 CPE

Knowledge Level:

Intermediate

Field of Study: Auditing

Prerequisites:

- An understanding of the IPPF Standards.
- Some awareness/or familiarity with the QA manual and activities is recommended, but is not required.
- It is recommended that participants take [Building a Sustainable Quality Program](#) or have equivalent experience as a prerequisite to this course.

Advance Preparation:

None

Delivery Format:

Seminar, eLearning, On-site

Course Outline:

Quality Assessment Manual and Process Overview

- Examine The IIA's Framework for Quality Assessment to identify how the process can be used on external and internal quality assessments.
- Answer common quality assessment questions using The IIA's International Professional Practices Framework (IPPF) resources.
- Describe the *Quality Assessment Manual* process flow and its tools.
- Contrast the three types of internal audit quality assessment.

Planning the Quality Assessment

- Plan an external quality assessment by implementing the QA Manual tools.
- Describe key features of planning guides.
- Apply the planning tools to a quality assessment.
- Describe key features of surveys.
- Analyze survey results.

Performing the Quality Assessment

- Perform an external quality assessment by implementing the QA Manual tools.
- Describe the key features of interview guides.
- Analyze interview results.
- Describe key features of QA programs.
- Analyze QA program results.

Evaluating QA Results

- Evaluate an external quality assessment by implementing the QA Manual tools.
- Apply evaluation criteria on common QA scenarios that require a high-level of professional judgment.
- Determine final ratings (evaluation results).
- Describe key features of the QA evaluation framework and tools.
- Develop value-added solutions for common QA issues and opportunities.

Periodic Internal Quality Assessment Approaches

- Develop, or validate, an efficient and effective periodic internal assessment approach for your internal audit activity.
- Discuss implications of periodic internal QA based on IPPF guidance.
- Discuss common periodic assessment challenges and possible solutions.
- Identify the factors needed for an efficient and effective periodic internal QA program.

External Quality Assessment Options

- Determine, or validate, the external quality assurance option that will work best for your internal audit activity.
- Determine the pros and cons and other considerations of the external QA options.
- Describe rationale for selecting the best external QA option.
- Identify opportunities for applying the option selection concepts to your internal audit activity.
- Discuss successful practices used by internal audit activities to get ready for an external assessment.