Governance Structures
Level 2 – Infrastructure
Full Access to the Organization’s Information, Assets, and People

Purpose — To provide the authority for the IA activity to obtain access to all the information, assets, and people that it requires to carry out its duties.

Essential Activities
- Include in the internal audit charter the authority for the IA activity to obtain access to all the organization’s information, assets, and people it requires to carry out its duties.
- Establish a policy relating to the specific authority of the IA activity with respect to full, free, and unrestricted access to the organization’s records, physical properties, and personnel relative to any of the organization’s operations being audited.
- Establish procedures to formally access such records, physical properties, and personnel relative to any of the organization’s operations being audited.
- Establish procedures to follow when client management chooses not to disclose documents needed during the performance of an internal audit engagement.

Outputs
- Policies and procedures providing the authority and means of accessing the information, assets, and people that the IA activity needs to effectively carry out its work.

Outcomes
- Unrestricted access for the IA activity.
- The capacity of the IA activity to carry out its audit work without interference and scope limitations.

Institutionalizing Practice Examples
- Senior management communicates and actively demonstrates its support for full access.
- Internal audit charter that includes a provision for full access.
- Organizational policy and procedures relating to internal audit’s full access.
- Communication strategy to ensure policy is promulgated and understood.