Organizational Relationships and Culture
Level 3 – Integrated
Coordination with Other Review Groups

Purpose — To share information and coordinate activities with other internal and external providers of assurance and advisory services to ensure appropriate organizational coverage and minimize duplication of effort.

Essential Activities
- Identify the relevant internal and external providers of assurance and advisory services for the organization.
- Identify areas where sharing plans, information, and results of activities may be beneficial.
- Develop processes/mechanisms to share information and communicate and coordinate on issues of mutual concern.
- Liaise regularly with the organization’s external auditor to share plans, and encourage complementarity of the work of the IA activity with that of the external auditor.

Outputs
- Process/mechanism to share information and communicate and coordinate on issues of mutual concern.

Outcomes
- Optimizing the relationship and minimizing duplication of effort between the IA activity and other providers of assurance and advisory services.

Institutionalizing Practice Examples
- Senior management supports sharing information and coordinating the work of the IA activity with that of other internal and external providers of assurance and advisory services, while appreciating the critical role that internal auditing has in providing independent and objective assurance services to the organization.
- Regular meetings/forum with relevant providers of assurance and advisory services.
- Formal protocol/coordination document between the IA activity and the external auditor to govern the various components of a successful relationship and make it sustainable.