The scope of an external quality assessment (EQA) ascertains conformance to the *International Standards for the Professional Practice of Internal Auditing*. It also represents the prospect for identifying opportunities for continuous improvement. Although the majority of EQAs performed by IIA Quality Services result in an overall opinion of general conformance with the *Standards*, there are nonconformance trends with specific *Standards*. The top five areas of least conformance in 2018 are ranked below:

1. **1312 EXTERNAL ASSESSMENTS** 67%
   - External assessment results communicated to senior management and the Audit Committee upon completion.
   - Required at least once every five years, but may be any time within that calendar year.

2. **1320 REPORTING ON QAIP** 68%
   - Periodic internal assessment results, including a conclusion on conformance, must be communicated when they occur.
   - Ongoing monitoring through periodic reports to the Audit Committee.

3. **1311 INTERNAL ASSESSMENTS** 70%
   - Requires both ongoing monitoring and periodic assessments. Ongoing incorporates activities necessary to evaluate the performance of routine policies and practices. Periodic identifies quality of ongoing performance and opportunities for improvement in processes and procedures.

4. **1010 RECOGNITION OF THE DEFINITION OF INTERNAL AUDITING** 76%
   - 24%
don’t include the definition in the charter.

5. **2020 COMMUNICATION AND APPROVAL** 79%
   - Don’t forget to communicate the potential impact of resource limitations to the Audit Committee.

Need further insight into quality assessment?
Let IIA Quality Services be your Trusted Advisor.
Contact us at Quality@theiia.org or +1-407-937-1399.