Building a Sustainable Quality Program

An internal audit activity demonstrates its commitment to quality by meeting the expectations of its stakeholders while continuing to improve the effectiveness and efficiency of its operations. A successful quality assurance and improvement program (QAIP) is crucial to achieving this goal.

Building an effective QAIP is similar to establishing a total quality management program, where products and services are analyzed to verify they meet stakeholder expectations, operations are evaluated to determine their efficiency and effectiveness, and practices are assessed to confirm their conformance to standards. Once the QAIP has been established, sustaining it requires leaders who are responsible for setting the proper tone in support of quality.

If you are preparing for an external quality assessment, this course will help you learn how to build and maintain an effective QAIP, leading to a successful external assessment.

The quality assessment process flow model and related tools from the recently published Quality Manual provide the basis for class discussion and activities. Guided by knowledgeable facilitators with extensive experience in quality assessments, participants will:

- Learn how to apply The IIA’s International Professional Practices Framework (IPPF) quality standards to establish an effective QAIP within their internal audit practice.
- Gain experience with the quality assessment process model and related tools contained in the new Quality Manual to identify areas of focus for their own QAIPs.
- Practice building the two key components of an effective QAIP: ongoing and periodic assessments.
- Experience developing metrics and designing reports of results of their internal audit’s QAIP.
- Assess the readiness of their internal audit activity for an external quality assessment.
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 have some familiarity with concepts related to QAIPs. Reading Standard 1300 and the recent Practice Guide, Quality Assurance and Improvement Program would be helpful preparation for the course.

Course Duration:

2 Days

CPE Hours Available:

16 CPE

Knowledge Level:

Intermediate

Field of Study:

Auditing

Prerequisites:

- An understanding of the International Standards for the Professional Practice of Internal Auditing.
- Some awareness or familiarity with the QA Manual and activities is recommended but is not required.

Advance Preparation:

None

Delivery Format:

Seminar, eLearning, On-site
Course Outline:

Quality Standards and Recommended Guidance

- Interpret both mandatory and recommended guidance in the IPPF regarding establishing a quality assurance and improvement program (QAIP).
- Discuss key concepts of Standard 1300.
- Clarify key elements of the Practice Guide “Quality Assurance and Improvement Program.”

Quality Assurance Process Model

- Explain the quality assessment process model and use its related tools as described in the Quality Assessment Manual published by The IIA to identify areas of focus for a quality assurance and improvement program (QAIP).
- Clarify the purpose of the quality assessment process model’s four segments: Internal Audit Governance, Internal Audit Staff, Internal Audit Management, and Internal Audit Process.
- Contrast the purpose and use of the quality assessment process tools — planning guides, surveys, interview guides, and programs.
- Identify any possible areas of focus for a quality assurance and improvement program QAIP.
- Highlight key areas of focus for a QAIP, based on survey responses.

Quality Assurance – Internal Audit Process

- Design an ongoing quality assessment of internal audit process.
- Interpret IPPF guidance related to quality assurance of internal audit processes.
- Apply the planning guide to identify and prioritize any gaps related to quality assurance of internal audit processes by performing a self-assessment involving the relevant IPPF guidance.
- Clarify the relevant criteria for assessing conformance to the IPPF guidance related to quality assurance of internal audit processes.
- Developing the key elements of an ongoing monitoring review process that you can implement in your internal audit activity.
Quality Assurance – Internal Audit Staff

- Design a periodic quality assessment related to internal audit staffing.
- Interpret IPPF guidance related to quality assurance of internal audit staffing.
- Applying the planning guide to identify and highlight any gaps related to quality assurance of internal audit staffing by performing a self-assessment involving applicable IPPF guidance.
- Clarify the relevant criteria for assessing conformance to the IPPF guidance related to quality assurance of internal audit staffing.
- Develop the key elements of a periodic self-assessment of internal audit staffing.

Quality Assurance – Internal Audit Management

- Design a periodic quality assessment related to management of the internal audit activity.
- Apply the planning guide to identify and highlight any gaps related to quality assurance of managing the internal audit activity by performing a self-assessment involving the applicable IPPF guidance.
- Clarify the relevant criteria for assessing conformance to IPPF guidance related to quality assurance of managing the internal audit activity.
- Develop the key elements of a periodic self-assessment of managing the internal audit activity.

Quality Assurance – Internal Audit Governance

- Design a periodic quality assessment related to Internal Audit Governance.
- Interpret IPPF guidance related to quality assurance for governance of the internal audit activity.
- Apply the planning guide to identify and highlight any gaps related to quality assurance for governance of the internal audit activity by performing a self-assessment involving the applicable IPPF guidance.
- Clarify relevant criteria for assessing conformance to IPPF guidance related to quality assurance for governance of the internal audit activity.
• Develop the key elements of a periodic self-assessment for governance of the internal audit activity.

Building the Periodic Internal Assessment

• Design a comprehensive periodic internal assessment including key assessment activities, timing of their performance, and resource requirements to complete them.
• Assess the readiness of the internal audit activity for an external quality assessment.

Developing Metrics and Reporting for the QAIP

• Develop metrics and design reports of results of your internal audit QAIP.
• Interpret key concepts from practice guide “Measuring Internal Audit Efficiency and Effectiveness”
• Identify metrics to measure performance of the QAIP.
• Clarify reporting requirements for QAIP contained in the IPPF
• Design reporting options to communicate results of the QAIP.