**A6a: Document List**

Please provide the following documents to help the team leader prepare for the external assessment (contact the team leader with any questions or concerns). This list includes the documents that are frequently used as evidence in a full external assessment. The external team will review your internal audit activity’s documents as part of its assessment. Some document must be provided at the time of your audit request while other documents must be provided during the onsite visit.

**Legend:**

P = Plan (provide electronic copy when requesting your review)

O = Onsite (may provide electronic copy with request if not, must have available for the quality assessment team on site visit)

**What to do if no document exists:**

If no document exists or other evidence exists, please provide a comment of the other evidence. For example: If no formal policy/procedure exists, please provide the external assessment team with a description of the informal practices.

**Document** **nomenclature**:

Save documents with the Reference number related to the question you are responding to and the name of the item provided. Examples:

01 audit committee charter

07 internal audit charter

17 training records

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Ref # | Documents | | P/O | D-1  Governance | D-2  Staff | D-3  Management | D-4  Process | Comment |
| 01 | | Audit committee charter | P | 1000  1100 | 1200 | 2000 |  |  |
| 02 | | Audit committee agendas and minutes (provide for past calendar year to include approval of the internal audit charter and the risk-based plan) | O | 1100 | 1200 | 2000  2600 |  |  |
| 03 | | Entity’s organization chart (show business unit heads and internal audit placement) | P | 1000  1100 |  | 2000 |  |  |
| 04 | | Entity’s governance structure and policies (e.g., strategy selection, ethics, and IT governance) | O |  |  | 2100 |  |  |
| 05 | | Entity’s risk management framework and policies (e.g., ERM process and reports) | O |  |  | 2100 |  |  |
| 06 | | Entity’s control framework and policy (e.g., COSO, delegation of authority, and accountability) | O |  |  | 2100 |  |  |
| 07 | | Internal audit charter | P | 1000  1100 | 1200 | 2000  2600 |  |  |
| 08 | | Internal audit activity strategic plan and vision (strategic plan specific to the internal audit activity) | P | 1000 | 1200 | 2000 | 2200  2300  2400  2500 |  |
| 09 | | Internal audit activity organization chart | P | 1100 | 1200 |  |  |  |
| 10 | | Internal audit activity values and any customer service standards | P | 1000  1300 |  |  |  |  |
| 11 | | Internal audit policy/procedure: code of ethics (if not included in internal audit manual) | P | Code of Ethics |  |  |  |  |
| 12 | | Internal audit policy/procedure: independence and objectivity (if not included in internal audit manual) | P | 1100 |  |  |  |  |
| 13 | | Internal audit policy/procedure: staff development (if not included in internal audit manual) | P |  | 1200 |  |  |  |
| 14 | | Internal audit job descriptions | O |  | 1200 |  |  |  |
| 15 | | Internal audit competency framework or model | P |  | 1200 |  |  |  |
| 16 | | Internal audit staff profile (name, position, years of experience, certifications, etc.) | P |  | 1200 |  |  |  |
| 17 | | Internal audit staff training records (sessions and activities for the current and prior year) | P |  | 1200 |  |  |  |
| 18 | | Internal audit staff performance appraisal templates (include example of professional development plan, if applicable) | P |  | 1200 |  |  |  |
| 19 | | Internal audit policy/procedure: (QAIP) (provide documentation that describes how QAIP is designed if not included in internal audit manual) | P | 1300 |  | 2000 | 2200  2300  2400  2500 |  |
| 20 | | QAIP – ongoing monitoring of performance (e.g., performance metrics and related reports, results of customer surveys, and engagement quality results) | P/O | 1300 |  |  |  |  |
| 21 | | QAIP – periodic internal assessment (e.g., results of latest periodic internal assessment performed and supporting workpapers) | P/O | 1300 |  |  |  |  |
| 22 | | QAIP – annual report on ongoing monitoring of performance (usually included in quarterly or annual report to audit committee) | P/O | 1300 |  |  |  |  |
| 23 | | QAIP – report on periodic internal assessment (required to be communicated upon completion) | P | 1300 |  |  |  |  |
| 24 | | QAIP – most recent external assessment report | P | 1300 |  |  |  |  |
| 25 | | Internal audit policy/procedure: audit plan/risk assessment (if not included in internal audit manual) | P |  |  | 2000 |  |  |
| 26 | | Current year audit plan and supporting information (audit universe, risk assessment, staffing analysis, budgets, resource allocation, assurance map, etc.) | P/O |  | 1200 | 2000 |  |  |
| 27 | | Prior year audit plan and supporting information (audit universe, risk assessment, staffing analysis, budgets, resource allocation, assurance map, etc.) | P/O |  | 1200 | 2000 |  |  |
| 28 | | Audit plan – current plan vs. actual engagements | P |  |  | 2000 |  |  |
| 29 | | Audit plan – prior plan vs. actual engagements | P |  |  | 2000 |  |  |
| 30 | | Service provider engagement letters or contracts (for co-sourced or outsourced internal audit services) | O |  | 1200 | 2000 |  |  |
| 31 | | Periodic reports to the audit committee/senior management on internal audit results (provide for the most recent 12 months) | O |  |  | 2000 |  |  |
| 32 | | Internal audit policy/procedure manual (provide entire manual) | P |  |  | 2000 |  |  |
| 33 | | Internal audit policy/procedure: engagement planning/risk assessment (if not included in internal audit manual) | P |  |  |  | 2200  2300 |  |
| 34 | | Internal audit policy/procedure: performing assurance and consulting engagements (if not included in internal audit manual) | P |  |  |  | 2300 |  |
| 35 | | Internal audit policy/procedure: communicating results (if not included in internal audit manual) | P |  |  | 2000 | 2400 |  |
| 36 | | Internal audit policy/procedure: monitoring progress (if not included in internal audit manual) | P |  |  | 2600 | 2500 |  |
| 37 | | Recent status reports used to monitor the disposition of internal audit recommendations and/or agreed-upon management actions | O |  |  | 2600 | 2500 |  |
| 38 | | A list of all audit engagements completed in the current and prior year (to be used in selecting a sample of projects for quality assessment) | P | 1100  1300 | 1200 |  | 2200  2300  2400  2500 |  |
| 39 | | Supporting records for audit engagements (for the sample of projects selected for the quality assessment) | O | 1100  1300 | 1200 |  | 2200  2300  2400  2500 |  |
| 40 | | A list of software or computer-assisted auditing techniques (CAATs) used by the internal audit activity | P |  | 1200 |  | 2300 |  |
| 41 | | Specific laws or regulations with which the internal audit activity must comply (typically industry specific) | O | 1000 |  |  |  |  |
| 42 | | The entity’s latest annual report | O | 1100 |  | 2000 |  |  |
| 43 | | Marketing materials used by the internal audit activity to promote the role of internal audit in the organization | P/O |  |  | 2000 |  |  |