
Domains I and IV: Additional Resources

[Liz Sandwith, CFIA, Internal Audit and Risk Management Consultant](#)

Example of an email signature

Name of the Internal Auditor

Title

Contact details (email, phoner number, etc.)

Purpose Statement: Internal auditing strengthens the organization's ability to create, protect, and sustain value by providing the Board and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

Example of a template for gap analysis

The IIA has issued the Two-way Mapping Document and the Conformance Readiness Assessment Document both of which are incredibly helpful along with your latest EQA Reviewer Assessment. Might I suggest the following:

	Results of EQA Reviewer Assessment	Examples of Evidence of Conformance (2024 Standards)	Additional Requirements to Demonstrate Conformance with the 2024 Standards
Domain II: Ethics and Professionalism - Principle 1 Demonstrate Integrity			
Standard 1.2 - Organization's Ethical Expectations			
Internal auditors must understand, respect, meet, and contribute to the legitimate and ethical expectations of the organization and must be able to recognize conduct that is contrary to those expectations.	No formal involvement observed, in reviewing and developing ethical behaviour.	Records of internal auditors' participation in workshops, training events, or meetings where ethical expectations and issues were discussed.	There is a gap in the requirements regarding ethical expectations therefore additional work will need to be undertaken to deliver the requirements of Standard 1.2 as detailed in column 3.
Internal auditors must encourage and promote an ethics based culture in the organization. If internal auditors identify behaviour within the organization that is inconsistent with the organization's ethical expectations, they must report the concern according to applicable policies and procedures.		Forms signed by individual internal auditors acknowledging their understanding of and commitment to follow ethics policies and procedures of the organization.	However, it may be that these requirements are in place but because they are additional to the 2017 IPPF weren't requested as part of the May 2024 EQ4.
		The internal audit plan, work program, or workpapers showing consideration of the organization's ethics-related objectives, risks, and control processes.	
		Documentation demonstrating that ethical issues were communicated to the board, senior management, and regulators in accordance with the organization's policies and relevant laws and/or regulations.	

The template details the results of the previous external quality assessment, example of evidence as documented in the Standards and the additional requirements required to demonstrate conformance.