

# Internal Audit Capability Model (IA-CM) *For the Public Sector*

This report reflects the results of the research conducted to develop and validate the *Internal Audit Capability Model (IA-CM) for the Public Sector*. The IA-CM is a framework that identifies the fundamentals needed for effective internal auditing in government and the broader public sector. It serves as a universal model with comparability around principles, practices, and processes that can be applied globally to improve the effectiveness of internal auditing.

## The report:

- Illustrates the levels and stages through which an internal audit (IA) activity can evolve.
- Provides environmental and contextual information about internal auditing.
- Describes the IA-CM in detail — its elements, levels, key process areas, and how it should be used and interpreted.

Some evolving and best-practice examples of IA activities are highlighted along with guidance to help use the IA-CM as a self-assessment tool. The report will be of interest to internal audit professionals and the profession's principal stakeholders — senior management, audit committee members, governing bodies, and external auditors.

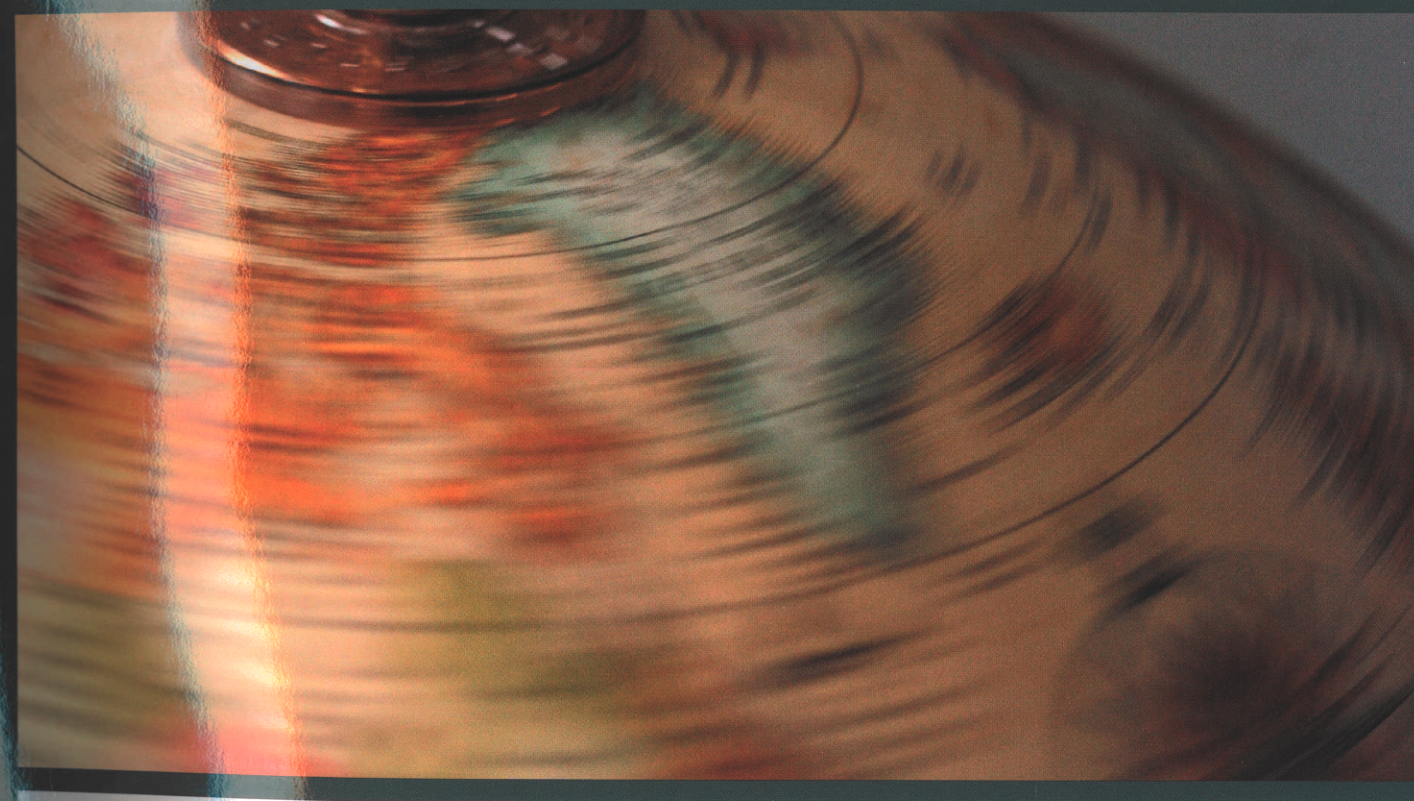
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## TABLE OF CONTENTS

Foreword .....	vii
Acknowledgments.....	ix
I. Overview.....	1
1. Introduction .....	1
1.1 Background .....	1
1.2 Research Purpose, Scope, and Approach .....	2
2. Internal Auditing and the Environment .....	3
2.1 Definition .....	3
2.2 Environment .....	4
3. The IA-CM in Summary .....	5
3.1 What is the Public Sector IA-CM?.....	5
3.2 The Structure of the IA-CM.....	6
3.2.1 <i>Capability Levels</i> .....	7
3.2.2 <i>Elements of Internal Auditing</i> .....	9
3.2.3 <i>IA-CM One-page Matrix</i> .....	13
3.2.4 <i>What is a Key Process Area (KPA)?</i> .....	15
3.2.5 <i>Achieving a Capability Level</i> .....	15
3.2.6 <i>Common Features</i> .....	17
3.3 Key Process Areas by Internal Audit Element .....	18
4. Selected Bibliography and Resource Links.....	26
II. Application Guide — The IA-CM in Detail .....	33
1. Introduction .....	33
2. The IA-CM in Detail .....	33
2.1 The IA-CM One-page Matrix.....	33
2.2 The Elements of Internal Auditing .....	36
2.2.1 <i>Services and Role of Internal Auditing</i> .....	37
2.2.2 <i>People Management</i> .....	37
2.2.3 <i>Professional Practices</i> .....	38
2.2.4 <i>Performance Management and Accountability</i> .....	38
2.2.5 <i>Organizational Relationships and Culture</i> .....	39
2.2.6 <i>Governance Structures</i> .....	39
2.3 The Capability Levels .....	40
2.3.1 <i>Level 1 – Initial</i> .....	40
2.3.2 <i>Level 2 – Infrastructure</i> .....	42
2.3.3 <i>Level 3 – Integrated</i> .....	45
2.3.4 <i>Level 4 – Managed</i> .....	48
2.3.5 <i>Level 5 – Optimizing</i> .....	50

3. Applying and Interpreting the IA-CM..... 52

3.1 Principles in Applying the IA-CM ..... 52

3.2 Environmental and Organizational Factors ..... 53

3.3 Capability Level Issues..... 53

3.3.1 *Is Level 3 Sufficient for an IA Activity?*..... 53

3.3.2 *Why and When to Aspire to Level 4 or Level 5?*..... 53

3.3.3 *Can Capability Levels Be Skipped?*..... 54

3.3.4 *Can KPAs Be Ignored?* ..... 54

3.3.5 *Must All Elements Be at the Same Capability Level?*..... 54

3.4 The IA-CM and a Quality Assurance and Improvement Program..... 54

4. Detailed Key Process Areas ..... 57

Services and Role of Internal Auditing

Level 2 – Infrastructure: Compliance Auditing ..... 58

Level 3 – Integrated: Performance/Value-for-Money Audits ..... 59

Level 3 – Integrated: Advisory Services..... 60

Level 4 – Managed: Overall Assurance on Governance, Risk Management, and Control..... 61

Level 5 – Optimizing: Internal Auditing Recognized as Key Agent of Change ..... 62

People Management

Level 2 – Infrastructure: Skilled People Identified and Recruited..... 63

Level 2 – Infrastructure: Individual Professional Development ..... 64

Level 3 – Integrated: Workforce Coordination..... 65

Level 3 – Integrated: Professionally Qualified Staff ..... 66

Level 3 – Integrated: Team Building and Competency ..... 67

Level 4 – Managed: Workforce Planning ..... 68

Level 4 – Managed: IA Activity Supports Professional Bodies ..... 69

Level 4 – Managed: Internal Auditing Contributes to Management Development ..... 70

Level 5 – Optimizing: Workforce Projection..... 71

Level 5 – Optimizing: Leadership Involvement with Professional Bodies..... 72

Professional Practices

Level 2 – Infrastructure: Audit Plan Based on Management/Stakeholder Priorities... 73

Level 2 – Infrastructure: Professional Practices and Processes Framework ..... 74

Level 3 – Integrated: Risk-based Audit Plans..... 75

Level 3 – Integrated: Quality Management Framework ..... 76

Level 4 – Managed: Audit Strategy Leverages Organization’s Management of Risk... 77

Level 5 – Optimizing: Strategic Internal Audit Planning..... 78

Level 5 – Optimizing: Continuous Improvement in Professional Practices..... 79

Performance Management and Accountability

Level 2 – Infrastructure: Internal Audit Business Plan ..... 80

Level 2 – Infrastructure: Internal Audit Operating Budget ..... 81

Level 3 – Integrated: Internal Audit Management Reports ..... 82

Level 3 – Integrated: Cost Information ..... 83

Level 3 – Integrated: Performance Measures..... 84

Level 4 – Managed: Integration of Qualitative and Quantitative Performance Measures..... 85

Level 5 – Optimizing: Public Reporting of Internal Audit Effectiveness ..... 86

Organizational Relationships and Culture

Level 2 – Infrastructure: Managing within the IA Activity ..... 87

Level 3 – Integrated: Integral Component of Management Team..... 88

Level 3 – Integrated: Coordination with Other Review Groups ..... 89

Level 4 – Managed: CAE Advises and Influences Top-level Management ..... 90

Level 5 – Optimizing: Effective and Ongoing Relationships..... 91

Governance Structures

Level 2 – Infrastructure: Reporting Relationships Established..... 92

Level 2 – Infrastructure: Full Access to the Organization’s Information, Assets, and People ..... 93

Level 3 – Integrated: Funding Mechanisms ..... 94

Level 3 – Integrated: Management Oversight of the IA Activity..... 95

Level 4 – Managed: CAE Reports to Top-level Authority..... 96

Level 4 – Managed: Independent Oversight of the IA Activity ..... 97

Level 5 – Optimizing: Independence, Power, and Authority of the IA Activity ..... 98

Annex A — On-site Validations ..... 99

1. Methodology ..... 99

2. IA-CM Validations and Participants ..... 101

3. Evolving/Best-practice Examples Identified ..... 104

Governance Structures..... 105

Organizational Relationships and Culture ..... 112

Performance Management and Accountability..... 114

Professional Practices ..... 115

People Management ..... 117

Services and Role of Internal Auditing ..... 119

Annex B — Using the IA-CM as a Self-assessment Tool ..... 121

Steps to Follow ..... 121

Presentation – Using the IA-CM as a Self-assessment Tool ..... 123

The IIA Research Foundation Board of Trustees ..... 133

The IIA Research Foundation Board of Research and Education Advisors ..... 135

The IIA Research Foundation Research Sponsor Recognition ..... 137