

## Coronavirus Disruption and Maintaining a Quality Assurance and Improvement Program

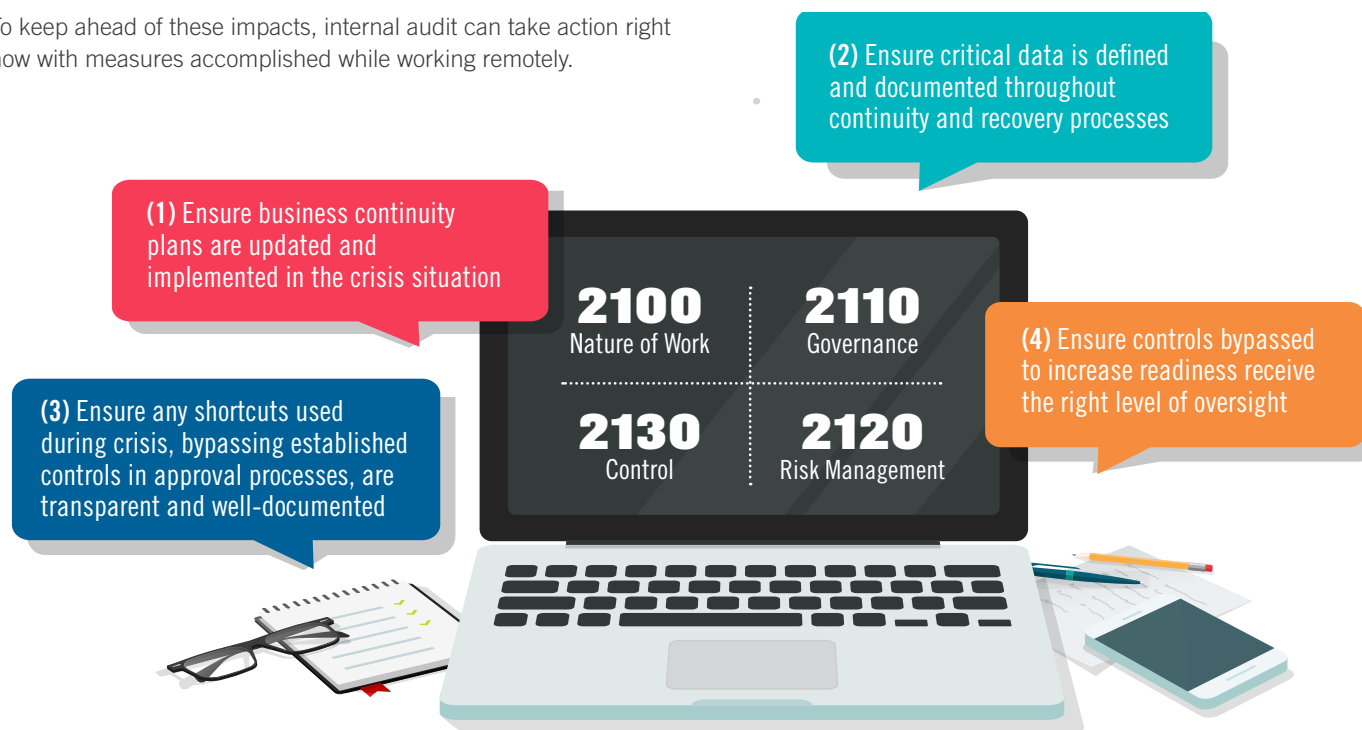
IIA Quality Services' assessment teams evaluate various internal audit activities each year to assess the efficiency and effectiveness of quality assurance and improvement programs (QAIP) as related to conformance with the *Standards*. The QAIP includes ongoing monitoring and internal assessments, as well as the independent external assessment. Proper maintenance of these elements support internal audit as a resource to the organization during disruption.

A critical area in conducting internal and external assessments is "what is being looked at." With all the business impacts caused by the coronavirus pandemic, the 2100 series of *Standards* are significantly affected. Internal audit must continue to evaluate and contribute to improvement of the organization's governance, risk management, and control processes using a systematic, disciplined, and risk-based approach. Internal audit credibility and value are enhanced when auditors are proactive and their evaluations offer new insights and consider current and future impact.

To keep ahead of these impacts, internal audit can take action right now with measures accomplished while working remotely.

Activities the CAE can consider for review include (1) business continuity plans to ensure they are updated and implemented in the current situation; (2) critical data to ensure it is defined and documented throughout continuity and recovery processes; (3) any shortcuts used during crisis, bypassing established controls in approval processes, to ensure they are transparent and well-documented; and (4) controls bypassed to increase readiness to ensure they are receiving the right level of oversight.

Tasks can be performed virtually and need not wait for normal operations to resume. Aspects of ongoing monitoring and periodic internal assessments can be performed. Internal audit performance during crisis situations is an important topic for review in future external assessments. All of these are vital to ensure internal audit's QAIP is continuous and addresses the 2100 series of *Standards*.



### NEED FURTHER INSIGHT INTO QUALITY ASSESSMENT?

Let IIA Quality Services be your trusted advisor. Our experts can assist you in determining which option — quality assessment or self-assessment with independent validation — best suits your needs.

Contact us at [Quality@theiia.org](mailto:Quality@theiia.org) or +1-407-937-1399.

### ABOUT IIA QUALITY SERVICES

IIA Quality Services' mission is to elevate professionalism within internal auditing and conformance to the *International Standards for the Professional Practice of Internal Auditing* by providing knowledge resources to internal audit activities. IIA Quality Services' experts provide full-scope quality assessments, validations of self-assessments, and readiness assessments.