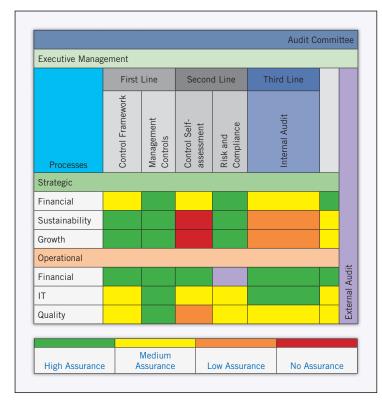# Quality Assurance Mapping

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*. It is more important than ever that the QAIP provides assurance to management and the audit committee that the appropriate risks are receiving the right consideration and coverage. An assurance map is a common internal audit practice used in many organizations to provide insight into coverage by other assurance functions and highlight areas of coordination and reliance embedded in the annual audit plan.

Sample Assurance Map

STANDARD 2010 – PLANNING

An assurance map links engagements in the annual plan with entity-level risks and describes the linkage between first, second, and third line of defense activities.

It is common for organizations to have a number of separate groups performing different risk management, compliance, and assurance functions independently of one another. Without effective coordination and reporting, work can be duplicated or key risks can be missed or misjudged. Organizations benefit from a streamlined approach, which ensures the information is available to management about the risks they face and how those risks are being addressed.

An important component is visibility around the delineation of coverage among the various assurance functions and identification of those responsible for ongoing monitoring and reporting on the mitigation of risk.

By mapping the various risks and second and third line assurance activities across the organization, understanding is gained of where the overall risk and assurance roles and accountabilities reside. The aim is to ensure that there is a comprehensive risk and assurance process with elimination of duplicated effort, maximization of efficiency, and identification of gaps in coverage.

STANDARD 2050 – COORDINATION AND RELIANCE

An assurance map should be included in the annual audit plan presentation that links engagements in the annual audit plan with entity-level risks and demonstrates coverage of risk between assurance activities. Assurance maps are a useful tool to support reporting of risk coverage to senior management and the audit committee.

Demonstrating coverage provides assurance that the internal audit plan is focused on the areas of highest risk and relevance to the organization and provides insight into risks requiring coverage by other assurance activities.

In coordinating activities, internal audit may rely on the work of other assurance providers within the organization. Internal audit periodically reviews the scope, objectives, and results of the work performed by other providers of assurance within the organization to meet this reliance requirement.

The Institute of Internal Auditors

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