



TOP 5 CHALLENGES with Standards Conformance

The scope of an external quality assessment (EQA) ascertains conformance to the *International Standards for the Professional Practice of Internal Auditing*. It also represents the prospect for identifying opportunities for continuous improvement. Although the majority of EQAs performed by IIA Quality Services result in an overall opinion of general conformance with the *Standards*, there are nonconformance trends with specific *Standards*. The top five areas of least conformance in 2018 are ranked below:

