Quality Assessment of Internal Audit
at
<Organisation>

Internal Audit Client Feedback Survey

Request for your input to a Quality Assessment of Internal Audit

Background to this request:

Many people ask: "Who audits the auditor?" Well, Internal Audit at <Organisation> is about to be independently reviewed and, as you are a client of those services, we'd like your assistance to do this.

Internal Audit is covered by internal auditing standards requiring an independent Quality Assessment to be conducted at least once every 5 years. The review is being conducted by <Name and organisation>. The overall objective of the review is to provide an independent opinion on how efficiently and effectively Internal Audit is operating at <Organisation>. It should only take about 15 minutes to complete the survey.

How you can help:

Your candid responses to the attached feedback survey will assist the review in assessing strengths and identifying opportunities for improvement of Internal Audit.

Since this feedback survey is being sent electronically to selected management, please respond electronically with your comments in the original format so we may maintain the integrity of the sample. You may of course incorporate comments of your staff in your reply if you wish.

When completed, please e-mail the survey direct to: <E-mail address>

Timing for response:

It would be appreciated if you could respond on or before <Date>.

Your response will be kept confidential. However, without identifying specific respondents, a summary of the responses will be included in the report from this review. Thank you for your assistance.

>Name>
Chief Audit Executive
<Organisation>
<Address>
<Telephone Number>
<E-mail address>
<Date>
**Internal Audit Client Feedback Survey**

Please rate Internal Audit at <Organisation> in the following areas by selecting the relevant rating.

**KEY: 4=Strongly Agree; 3=Agree; 2=Disagree; 1=Strongly Disagree; 0=Not Answered**

1. Internal Audit is a valued part of the organisation.
2. Internal Audit reports independently to the Audit Committee.
3. Internal Audit staff have free and unrestricted access to records, information, locations and staff when conducting audits.
4. Internal Audit provide quality work.
5. Internal Audit staff are objective.
6. Internal Audit staff have a professional approach to their work.
7. When conducting audits, Internal Audit staff have adequate knowledge of my business and what we do.
8. There is a good relationship between Internal Audit staff and my business unit staff.
9. Internal Audit staff exhibit sound communication skills.
10. Audits are conducted on important business areas.
11. I am asked for suggestions on topics to be audited and on the scope of each audit.
12. I am provided with adequate pre-audit notification on the purpose and scope of audits.
13. I receive timely feedback on risks and business issues during the conduct of audits.
14. The duration of audits is reasonable.
15. Audit reports are issued in a timely way.
16. Audit conclusions are accurate.
17. Audit reports are clear.
18. Internal Audit follows-up to ensure remedial action has been implemented.
19. Results of audits in other business areas are communicated to me where they are relevant to my area.
20. I have a sound understanding of the purpose of Internal Audit.
21. The management of Internal Audit do an effective job.
22. Internal Audit staff have suitable skills for transfer to my business unit.
23. Internal Audit provides assistance to the organisation in the management of risks.
24. Internal Audit partners with management on business issues.
25. Internal Audit has an impact on improvement in the organisation.
26. Internal Audit activity is risk-driven.
27. There are sufficient resources devoted to Internal Audit within the organisation.
28. There are adequate reporting arrangements in place to communicate the work of Internal Audit to the organisation.
29. Internal Audit provides a value-adding service to the organisation.
30. I am satisfied with the assurance over controls provided by Internal Audit.
Has there been anything you especially liked about the services provided by Internal Audit to your business unit?

Has there been anything you especially disliked or think can be improved about the services provided by Internal Audit to your business unit?

Have you any comments on how Internal Audit might add further value to the organisation?

Have you any additional comments?