

Questionnaire for the Auditee - Template

Please assess the internal audit unit in the following areas.

Please circle only one number (mark) per answer.

Assessment criteria:

- 4 = very good (VG)
- 3 = good (G)
- 2 = satisfactory (S)
- 1 = wrong (W)
- N/A = non applicable

	VG	G	S	W	N/A
RELATION WITH THE MANAGEMENT					
1. Please, asses the cooperation of the internal audit with the budget user's management	4	3	2	1	N/A
2. In which degree organizational structure of the internal audit assures the independence and objectivity of the internal audit function?	4	3	2	1	N/A
3. Auditors have unrestricted access to the whole documentation, data and information (on all data providers) and to the heads, employees and the tangible assets	4	3	2	1	N/A
4. Internal audit performs high quality audit work and promotes strategic and other orientation of the auditee	4	3	2	1	N/A
INTERNAL AUDITORS					
5. Objectivity of internal auditors	4	3	2	1	N/A
6. Internal auditors professionalism	4	3	2	1	N/A
7. Audit team understands my processes and have sufficient knowledge for carrying out audit	4	3	2	1	N/A
8.					
9. Audit team is flexible during the audit mission and auditors have emphasized interpersonal skills	4	3	2	1	N/A
10. Audit team demonstrate professionalism, courtesy, constructive and positive approach, and audit team	4	3	2	1	N/A

was able to establish efficient relationship with employees					
SCOPE OF THE INTERNAL AUDIT WORK					
11. High priority processes were chosen for auditing	4	3	2	1	N/A
12. Yours suggestions were discussed when the high priority auditing areas were chosen	4	3	2	1	N/A
AUDIT PROCESS AND REPORT					
13. Audit objectives, scope, duration and audit methods were clearly communicated to the auditee	4	3	2	1	N/A
14. There was good communication during carrying out the audit, findings and recommendations were clearly communicated and discussed	4	3	2	1	N/A
15. The duration of the audit	4	3	2	1	N/A
16. Timeliness of the audit report	4	3	2	1	N/A
17. Audit report is clearly written	4	3	2	1	N/A
18. Efficiency of the audit regarding improvement/enhancement of the business processes and controls	4	3	2	1	N/A
19. Follow up of the recommendations by internal auditors	4	3	2	1	N/A
MANAGING THE INTERNAL AUDIT					
20. Your understanding of the internal audit purpose	4	3	2	1	N/A
21. Effectiveness of managing the internal audit	4	3	2	1	N/A
ADDED VALUE					
22. Assistance to the management in risk assessment	4	3	2	1	N/A
23. Cooperation with the management regarding controls	4	3	2	1	N/A
24. Degree of influence on institution management	4	3	2	1	N/A