**1.**

PLANING

* Is the delegated IAVS independent in the object of audit

EXECUTION:

* An every step defined in AP fully executed?
* Is there any change needed in AP?
* If yes, WAS it approved by HIA
* Communication management on major issues – Timely?
* Is the recommendation relevant
* Is the recommendation implemented
* Is the potential of fraud considered?
* Is there logical connect between evidence – findings - conscience –recommend.

**2.**

* Training
* Resources availability:

Staff turnover

Financial

**3.**

Assessment of audit results and actions of auditors from the side of auditee (separate block).

**4.**

1) Training / Permanent

Certification higher requirements

2) HRM – policy: motivation career perspective.

3) Automatisation

4) Recruitment