

Domain	Standard No.	Standard Name	Extent of Current Alignment	Effort Needed for Full Alignment
Ethics & Professionalism	1.1	Honesty and Professional Courage	High alignment	Low additional effort
	1.2	Organization's Ethical Expectations	High alignment	Low additional effort
	1.3	Legal and Ethical Behavior	High alignment	Low additional effort
	2.1	Individual Objectivity	High alignment	Low additional effort
	2.2	Safeguarding Objectivity	High alignment	Low additional effort
	2.3	Disclosing Impairments to Objectivity	High alignment	Low additional effort
	3.1	Competency	High alignment	Moderate additional effort
	3.2	Continuing Professional Development	High alignment	Low additional effort
	4.1	Conformance with the Global Internal Audit Standards	Fully aligned	No additional effort
	4.2	Due Professional Care	Fully aligned	No additional effort
	4.3	Professional Skepticism	Fully aligned	No additional effort
	5.1	Use of Information	Medium alignment	Moderate additional effort
	5.2	Protection of Information	Low alignment	Moderate additional effort
	Governing the Internal Audit Function	6.1	Internal Audit Mandate	Fully aligned
6.2		Internal Audit Charter	Fully aligned	No additional effort
6.3		Board and Senior Management Support	Medium alignment	Moderate additional effort
7.1		Organizational Independence	Fully aligned	No additional effort
7.2		Chief Audit Executive Qualifications	Low alignment	Low additional effort
8.1		Board Interaction	Fully aligned	No additional effort
8.2		Resources	High alignment	Low additional effort
8.3		Quality	Low alignment	Moderate additional effort
8.4		External Quality Assessment	Fully aligned	No additional effort
Managing the Internal Audit Function		9.1	Understanding Governance, Risk Management and Control Processes	High alignment
	9.2	Internal Audit Strategy	Low alignment	Moderate additional effort
	9.3	Methodologies	High alignment	Moderate additional effort
	9.4	Internal Audit Plan	Fully aligned	No additional effort
	9.5	Coordination and Reliance	Low alignment	Very high additional effort
	10.1	Financial Resource Management	High alignment	Low additional effort
	10.2	Human Resources Management	Medium alignment	Moderate additional effort
	10.3	Technological Resources	High alignment	Low additional effort
	11.1	Building Relationships and Communicating with Stakeholders	High alignment	Low additional effort
	11.2	Effective Communication	High alignment	Low additional effort
	11.3	Communicating Results	High alignment	Moderate additional effort
	11.4	Errors and Omissions	Fully aligned	No additional effort

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	11.5	Communicating the Acceptance of Risks	High alignment	Low additional effort
	12.1	Internal Quality Assessment	Medium alignment	High additional effort
	12.2	Performance Measurement	Low alignment	High additional effort
	12.3	Oversee and Improve Engagement Performance	Fully aligned	No additional effort
Performing Internal Audit Services	13.1	Engagement Communication	Fully aligned	No additional effort
	13.2	Engagement Risk Assessment	Fully aligned	No additional effort
	13.3	Engagement Objectives and Scope	Fully aligned	No additional effort
	13.4	Evaluation Criteria	Fully aligned	No additional effort
	13.5	Engagement Resources	High alignment	Low additional effort
	13.6	Work Program	Fully aligned	No additional effort
	14.1	Gathering Information for Analyses and Evaluation	Fully aligned	No additional effort
	14.2	Analyses and Potential Engagement Findings	Fully aligned	No additional effort
	14.3	Evaluation of Findings	Fully aligned	No additional effort
	14.4	Recommendations and Action Plans	Fully aligned	No additional effort
	14.5	Engagement Conclusions	Fully aligned	No additional effort
	14.6	Engagement Documentation	Fully aligned	No additional effort
	15.1	Final Engagement Communication	Fully aligned	No additional effort
15.2	Confirming the Implementation of Recommendations or Action Plans	Fully aligned	No additional effort	