

Annual Service Provider Attestation

1. Introduction

This declaration is to be signed annually by the senior representative of the co/outsourced service provider. It covers:

1. Conformance to <organisation name>'s Code of Conduct
2. Conformance to the Global Internal Audit Standards & Topical Requirements and <organisation name>'s requirements as outlined in the Internal Audit Manual.

2. <organisation name>'s Code of Conduct

I declare that <name of service provider> and its staff have conformed to <organisation name>'s Code of Conduct requirements.

3. Global Internal Audit Standards and Topical Requirements

I declare that <name of service provider> has appropriate processes in place to ensure that the organisation and its staff conform with the GIAS and TRs where they apply to the delivery of our services to <organisation name>. Specifically:

Domain II: Ethics and Professionalism	Conform / Does not Conform (DNC) & Rationale if DNC
Principle 1 – Demonstrate Integrity	
Std 1.1 Honesty and Professional Courage	
Std 1.2 Organisation's Ethical Expectations	
Std 1.3 Legal and Ethical Behavior	
Principle 2 – Maintain Objectivity	
Std 2.1 Individual Objectivity	
Std 2.2 Safeguarding Objectivity	
Std 2.3 Disclosing Impairments to Objectivity	
Principle 3 – Demonstrate Competency	
Std 3.1 Competency	
Std 3.2 Continuing Professional Development	
Principle 4 – Exercise Due Professional Care	
Std 4.1 Conformance with the Global Internal Audit Standards	
Std 4.2 Due Professional Care	
Std 4.3 Professional Skepticism	
Principle 5 – Maintain Confidentiality	
Std 5.1 Use of Information	
Std 5.2 Protection of Information	



Domain IV: Managing the Internal Audit Function	Conform/ Does not Conform (DNC) & Rationale if DNC
Principle 9 – Plan Strategically	
Std 9.1 Understanding Governance, Risk Management & Control Processes *	
Std 9.2 Internal Audit Strategy *	
Std 9.3 Methodologies Methodologies in place to meet the requirements of the Standards.	
Std 9.4 Internal Audit Plan *	
Std 9.5 Coordination and Reliance *	
Principle 10 – Manage Resources	
Std 10.2 Human Resources Management Allocation of staff with required competencies	
Std 10.3 Technological Resources Use of appropriate technology	
Principle 11 – Communicate Effectively	
Std 11.1 Building Relationships and Communicating with Stakeholders	
Std 11.2 Effective Communication	
Std 11.3 Communicating Results	
Std 11.4 Errors and Omissions	
Std 11.5 Communicating the Acceptance of Risks	
Principle 12 – Enhance Quality	
Std 12.1 Internal Quality Assessment Engagement supervision	
Std 12.3 Oversee and Improve Engagement Performance Service provider quality assurance mechanisms	

* Application of these Standards to the Service provider will be dependent on contractual arrangements ie – whether the service provider is involved in/responsible for the internal audit planning processes.

Domain V: Performing Internal Audit Services	Conform/ Does not Conform (DNC) & Rationale if DNC
Principle 13 – Plan Engagements Effectively	
Std 13.1 Engagement Communication	
Std 13.2 Engagement Risk Assessment including documentation of the applicability of relevant Topical Requirements, based on the risks of the engagement.	
Std 13.3 Engagement Objectives and Scope	
Std 13.4 Evaluation Criteria	
Std 13.5 Engagement Resources	
Std 13.6 Engagement Work Program	
Principle 14 – Conduct Engagement Work	
Std 14.1 Gathering Information for Analysis and Evaluation	
Std 14.2 Analysis and Potential Engagement Findings	
Std 14.3 Evaluation of Findings	
Std 14.4 Recommendations and Action Plans	
Std 14.5 Engagement Conclusions	
Std 14.6 Engagement Documentation	
Principle 15 – Communicate Engagement Results and Monitor Action Plans	
Std 15.1 Final Engagement Communication	
Std 15.2 Confirming the Implementation of Recommendations or Action Plans *	

*Application of this Standard to the Service provider will be dependent on contractual arrangements ie – whether the service provider is involved in/responsible for internal audit follow up processes.

Signature:

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Name:

Position: