

# Opinions for Individual *IIA Standards*

2016-2020

# Top 10 *Standards* with Lowest Conformance Level 5 years

<b>IIA Standards</b>	<b>Description</b>	<b>GC %</b>	<b>PC %</b>	<b>DNC%</b>
1311	Internal Assessments	68%	30%	1%
1320	Reporting on the Quality Assurance and Improvement Program	71%	28%	1%
1312	External Assessments	75%	24%	1%
1010	Recognition of the Definition of Internal Auditing	80%	20%	0%
1300	Quality Assurance/Improvement Program	82%	17%	1%
1310	Requirements of the Quality Assurance and Improvement Program	83%	16%	1%
2240	Engagement Work Program	85%	15%	0%
2020	Communication and Approval	86%	14%	0%
2110	Governance	89%	11%	0%
2340	Engagement Supervision	89%	11%	0%

# Top 10 *Standards* with Lowest Conformance 2020 Only

IIA Standards	Description	GC %	PC %	DNC%
1311	Internal Assessments	75%	22%	3%
1312	External Assessments	78%	21%	1%
1320	Reporting on the Quality Assurance and Improvement Program	80%	18%	2%
1300	Quality Assurance/Improvement Program	82%	16%	2%
1010	Recognition of the Definition of Internal Auditing	84%	15%	1%
1310	Requirements of the Quality Assurance and Improvement Program	84%	13%	2%
2240	Engagement Work Program	89%	11%	0%
2110	Governance	90%	10%	0%
2340	Engagement Supervision	90%	10%	0%
2010	Planning	92%	8%	0%

# Top 10 *Standards* with Highest Conformance Level 5 years

IIA Standards	Description	GC %	PC %	DNC%
1120	Individual Objectivity	100%	0%	0%
2400	Communicating Results	99%	1%	0%
1111	Direct Interaction with the Board	99%	1%	0%
2440	Disseminating Results	99%	1%	0%
2600	Management's Acceptance of Risks	99%	1%	0%
2310	Identifying Information	99%	1%	0%
2410	Criteria for Communicating	98%	2%	0%
2230	Engagement Resource Allocation	98%	2%	0%
1200	Proficiency and Due Professional Care	98%	2%	0%
2320	Analysis and Evaluation	98%	2%	0%

# Top 10 *Standards* with Highest Conformance 2020 Only

<b>IIA Standards</b>	<b>Description</b>	<b>GC %</b>	<b>PC %</b>	<b>DNC%</b>
2310	Identifying Information	100%	0%	0%
2230	Engagement Resource Allocation	100%	0%	0%
2220	Engagement Scope	100%	0%	0%
1130	Impairments to Independence or Objectivity	100%	0%	0%
1120	Individual Objectivity	100%	0%	0%
1000	Purpose, Authority, and Responsibility (charter)	100%	0%	0%
2600	Management's Acceptance of Risks	99%	1%	0%
2400	Communicating Results	99%	1%	0%
2320	Analysis and Evaluation	99%	1%	0%
2300	Performing the Engagement	99%	1%	0%

# Conformance Level in Attribute/Performance *Standards*, Code of Ethics and Overall Opinion 5 Years

<b>IIA <i>Standards</i></b>	<b>GC %</b>	<b>PC %</b>	<b>DNC %</b>
<b>Attribute <i>Standards</i></b>	<b>98%</b>	<b>2%</b>	<b>0%</b>
<b>Performance <i>Standards</i></b>	<b>98%</b>	<b>2%</b>	<b>0%</b>
<b>Code of Ethics</b>	<b>99%</b>	<b>1%</b>	<b>0%</b>
<b>Overall Opinion</b>	<b>96%</b>	<b>4%</b>	<b>0%</b>