



IIA

Belgium

External Quality Assessment

External Quality Assessment

Experts in EQA



Who we Are

A trusted source in the profession with a deep understanding of the implementation and methodology of the *Standards*



Our Mission

With quality at the core of everything we do, our mission is to elevate the professionalism within internal auditing.



Our Team

Expert team with excellent credentials and many years of combined experience performing EQA.



Our Approach

EQA evaluates levels of conformance to the Standards and goes beyond to provide for continuous improvement.



In today's competitive business landscape, maintaining high-quality internal audit functions is paramount for the success and sustainability of any organization. To ensure your internal audit department is operating at its best and adhering to the standards, it's crucial to invest in [External Quality Assessment \(EQA\)](#) services.

IIA Belgium joins forces with IFACI – a leading expert in the field of EQA with 400 completed EQA missions in public and private organizations – to offer the most comprehensive EQA approach which supports not only conformance to Standard 1312, but also provides an objective assessment of the internal audit activity's effectiveness.

Elevating EQA

5 reasons you need EQA



Adhere to Standards



Provide independent assurance



Increase the recognition of your IA activity



Benchmark your activities against best practices



Improve the performance of the IA function

Key points of Difference



Independent



Experienced



Connected



Trusted



EQA evaluates conformance with the [Definition of Internal Auditing](#) and the [International Standards for the Professional Practice of Internal Auditing \(Standards\)](#), and also whether internal auditors apply the [Code of Ethics](#).

Obtaining an EQA provides evidence to an organization's board, management, and staff that the audit committee and internal audit activity are engaged regarding the success of the organization's internal controls, ethics, governance, and risk management processes.

EQA Methodology

The Assignment

Our methodology is based on the QA manual developed by the IIA and the requirements of the complete set of [Standard 1312](#). It aims to:

- Assess Internal Audit conformance with the Standards and the IIA Code of Ethics;
- Assess the effectiveness of Internal Audit in providing assurance and advisory services to the Board, the Audit Committee and important stakeholders within your company or organization and other interested parties; and
- Identify opportunities, offer recommendations for improvement, and provide counsel to Internal Audit for improving their performance and services and promoting their image and credibility.

Our Approach

The quality assessment process flow is divided into four segments:



The [report](#) will contain an opinion as to Conformance with the [Standards and Code of Ethics](#), as well as a summary of observations. The observations are divided into three categories:

- Successful internal audit practices according to the Risk Based Audit methodology;
- Gaps to conformance with the Standards and Code of Ethics;
- Opportunities for continuous improvement.

EQA Methodology

Practical Steps

In practice, this means that we will:

1

Step One

Review information prepared by Internal Audit at the independent assessor's request.

2

Step Two

Conduct interviews with selected key stakeholders of Internal Audit.

3

Step Three

Review a sample of audit projects and associated work papers and reports.

4

Step Four

Analyze the data received from the key stakeholders.

5

Step Five

Review benchmark data.

6

Step Six

Prepare relevant recommendations consistent with the IIA QA Manual.



The **Core Principles** established in the **IPPF** describe the essence of an internal audit activity. Incorporating an evaluation of Core Principles into the QAIP provides the perfect mechanism to demonstrate to stakeholders that this mandatory element of the IPPF is relevant to the practice of internal auditing in the organization and that the internal audit activity is aligned to their requirements.

Using a maturity framework provides a context for this communication that is measurable and easy to understand. It also provides better insight into the activities that support the profession and can promote a deeper understanding of internal audit's role in the governance mechanism of organizations.

Assessment **Experts**



We match our Consultants to your needs

Our consultants are experienced professionals with years of senior-level experience in various organizations and industries. Most have been chief audit executives and/or chief risk officers of significant organizations and are acknowledged in Belgium as being at the leading edge of internal audit, governance, risk and compliance. Many also serve on Boards and Audit Committees.

Meet our team of Experts



Dirk Debruyne is a C-Level Executive passionate and successful in building and developing audit, risk & control functions in global industrial environments. Seasoned in the interaction with C-level executives, Audit Committees and Board members. Eager to provide pragmatic solutions for Internal & External Audit challenges, Compliance, Finance, Fraud Investigations, Due Diligence, Mergers & Acquisitions (M&A), Integration, Sustainability, and Enterprise Risk Management.



Mark Dekeyser is an Audit Methodologist and Audit Trainer at KBC Group, while continuing to be an IT Auditor. He is an accredited quality assessor and obtained the CISA certification. As an Audit project leader he's working on EQA, Risk Based Auditing and the continuous improvement of the Audit processes. As a professional ICT trainer he's also involved in the KBC training academy. He was a member of the IIA Belgium Board of Directors, where he helped to ensure IIA Global's strategy is implemented in the local institute.

Why choose us?

Customized Approach: Each assessment is tailored to your organization's unique needs and challenges.

Commitment to Excellence: We are dedicated to upholding the highest standards of audit quality and compliance.

Assessment Experts

Meet our team of Experts



Monique Garsoux is an IIA EQA Services Team leader and reviewer since 2009:

- Expert practitioner in Internal and IT audit, audit universe and audit plans, Governance, Risk and Control, Audit tools. Communication and reporting to the Audit Committee.
- Expert in facilitation & coaching on Internal audit process, Risk assessment and Internal Control, Audit Universe and audit plan, Follow-up of recommendations, Audit reporting, Agile auditing
- Researcher and practitioner in agile auditing, innovative reporting & audit tools, auditing standards
- Trainer in Internal Audit, IT audit, Audit methodology and Tools, Operational Audit, Risk Management and Internal Control, Application Controls, ITGCs, Application Controls, COBIT, COSO



Cédric Hamaekers is the CEO of IIA Belgium, experienced in Internal Audit, Internal Control, Risk Management and SOX-404. He has further experience in the following:

- Design, implementation and evaluation of internal control frameworks across various businesses including home and healthcare companies.
- Participation in fraud investigations in the EMEA region.
- Execution of the annual (internal) quality review of the IA department.
- Implementation of dashboards in Tableau and Power BI to support the risk assessment and audit scoping.
- Maintained a guest auditor program focused on resources within the Shared Service Center and Controllershship organization.
- Testing of design and operating effectiveness of application controls within various ERP environments (e.g. SAP, SAGE, Navision).

Why choose us?

Expertise: Our team comprises individuals with extensive experience in internal auditing and assessment methodologies.

Practical Insights: We don't just assess; we provide practical, actionable recommendations to enhance your audit quality.

Contact Us

Get in Touch

We are excited to partner with you on your quest for audit quality excellence. If you have any questions or would like to discuss how our EQA Experts can help your organization, please don't hesitate to reach out to us. Together, we can elevate your audit department to new heights.

 [Contact us](#)



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