



EQA requirements for a Dutch IAF reporting to a CAE abroad

All members of IIA Netherlands are subject to its regulations concerning External Quality Assessment (EQA) of Internal Audit Functions and the IPPF. Some of the members are based in the Netherlands, while the head office of the Internal Audit Function is based outside the country. In most cases the Chief Audit Executive (CAE) of a foreign head office organizes the EQA as required by IIA Standard 1312 on an international level. The decision tree below describes the process how IIA Netherlands determines whether it can rely on the EQA organized by the CAE or not. If not, a EQA needs to be done for the Dutch operations to comply with the Dutch EQA regulations.

Note:

Regardless of the outcome of the flow below, a local assessment may be required for members of the Dutch Institute Of Chartered Accountants (NBA) or of the Dutch Association of IT Auditors (NOREA). IIA Netherlands is accredited by NBA and NOREA to do these assessments. Also regulators, such as the Dutch Central Bank, may require a local EQA.

