

RSM's Quality Assurance and Improvement Programme

March 2026

The Global Internal Audit Standards requires internal audit to maintain a quality assurance and improvement programme (QAIP) incorporating internal and external assessments. RSM UK Risk Assurance Services LLP is committed to meeting and going beyond the Standards to deliver high-quality internal audit services to our clients. In this paper, we share the outcomes of our QAIP and highlight how it supports continuous improvement and the consistent delivery of quality across our internal audit work.

Quality at RSM

Across our internal audit services, we put quality at the forefront. Our insights strengthen governance, enhance risk management and control processes, and supports more effective and efficient decision making across the organisations we work with. Our people are key to our success. We are committed to their development, through comprehensive training, coaching and peer review, and ensuring access to the latest audit tools and technology. Our manuals and policies are underpinned by our developed audit methodology, which is aligned to internal auditing standards.

Our QAIP is embedded in our approach, enabling a structured evaluation to ensure audit work meets professional standards, delivers consistently high quality, and drives continuous improvement. As part of our programme of internal assessments, the Quality Assurance Department (QAD) sitting outside of RSM UK Risk Assurance Services LLP, adopts a risk-based approach to internal reviews. QAD reviews happen in the background, with the internal audit team only being notified they are subject to an internal assessment once QAD has made sufficient progress with the review.

Focus of QAD reviews

QAD reviews focus on our conformance with the International Professional Practices Framework (IPPF), including the Global Internal Audit Standards published by The Institute of Internal Auditors. They also focus on our alignment with the Application Note Global Internal Audit Standards in the UK Public Sector and the Internal Audit Code of Practice (where applicable). In addition, they evaluate how well internal audit teams adhere to RSM's policies and procedures. These reviews are a vital mechanism for assuring consistent quality across our internal audit services and for driving a culture of continuous improvement.

QAD outcomes

As part of our QAIP, a sample of internal audit QAD reviews have been undertaken in line with Global Internal Audit Standard 12.1. Reviews consistently show a high level of conformance with the Standards, alongside strong compliance with RSM's policies and procedures. As a provider committed to delivering excellent internal audit services, we recognise there will always be opportunities to enhance our approach. Whilst there have been no significant quality issues raised during the year, all opportunities for development are acted upon.

Two themes from recent QAD reviews are summarised below.

01



Our audit software, InterAudit enables consistent application of our methodology, ensuring we adhere to quality standards and align with our policies. Audits reviewed are of a high-quality, with reports well-structured, timely and balanced, with proportionate and practical management actions.

02



Clear, relevant, and reliable evidence is obtained during audits to support testing and findings. The themes arising from control observations provide valuable insights and with introducing mandatory completion of control themes, consistency and application is enhanced.

Standards and continuous improvement

- ❖ As a mandatory component of the IPPF, Topical Requirements are embedded within our audit methodology. Our audit software supports the identification and application of relevant Topical Requirements based on the audit area, and we have updated InterAudit and developed in-depth training for our staff. This has been particularly important as the Cybersecurity Topical Requirement became effective in February 2026, with the Third-Party and Organisational Behaviour Topical Requirements taking effect later this year.
- ❖ Ahead of the Application Note Global Internal Audit Standards in the UK Public Sector coming into effect on 1 April 2025, we reviewed the interpretations and requirements. In aligning with the intent of the Standards, we have also updated the terminology in our reports.
- ❖ Our mission is to be a digital first business, to deliver premium, interactive solutions to our clients. We are prioritising digital tools and automation, to enable broader coverage and more insightful audits. In doing so, we have developed new Alteryx apps and Internal Audit Benchmarking Power BI dashboards for our teams. Our quality reviews incorporate the use of data analytics and increasingly generative artificial intelligence. This is to ensure audits using these tools follow our methodology and the standards.
- ❖ As part of our “Grow Our Own” strategy, helping our people develop and progress in their careers is a key focus for us. We support our people, through training programmes and professional qualification, clear progression routes and secondment opportunities. We promote a culture of openness, coaching our auditors, reviewing working papers and files to provide timely feedback.

External Quality Assessment

Preparations for our External Quality Assessment (EQA) are underway. Further information on our approach will be shared, and in aligning with Standard 8.4, will be discussed with the board (audit committee or equivalent) and senior management.

Performance and feedback

In delivering our audit services, we apply our client care standards and monitor performance against established key performance indicators. Progress is routinely overseen by the Head of Internal Audit and reported through each client's progress and annual report.

We are committed to delivering an excellent client experience every time we work with you. If you have any comments or suggestions on the quality of our service following a review and would be happy to complete a short feedback survey, please contact your RSM client manager or email admin.south.rm@rsmuk.com.

Further information

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