Proposed changes to the PEM PAL Internal Audit Manual Template

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| **Current state:** | **Proposed changes** |
| **4. Quality control** | **4. Quality Control** |
| **4.1. Quality Program*** Continuous monitoring
* Internal quality assessment
* External quality assessment
 | **4.1. Quality** **Assurance and Improvement** **Program*** Quality assessment performed by the Internal Audit Unit
* Quality assessment performed by the CHU
* Independent external quality assessment
 |
| *4.2. Audit Entity Survey**4.3. Ongoing Supervision**4.4. Key Performance indicators* |  |
| **4.5. Internal Quality Assessments** | **4.2. Quality Assessment performed by the Internal Audit Unit** 4.2.1. Ongoing supervision4.2.2. Periodic self-assessment or assessment performed by other persons within the organization4.2.3. Audit entity survey |
| **4.6. External Quality Assessment**s | **4.3. Quality Assessment performed by the CHU**4.3.1. Quality assessment performed by the CHU through annual reporting4.3.2. Quality assessment performed by the CHU on a periodical basis |
|  | **4.4. Independent External Quality Assessment**  |