

Gap Assessment or Internal Audit: Which Do You Need?

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A short buyer's guide to choosing the review you need, understanding its limits and asking useful questions.

Use the comparison to discuss your requirements with a qualified provider.

When you need to find gaps

A gap assessment compares your current policies, controls and records with a standard, contract or customer requirement. You receive a list of missing requirements and recommended priorities. It can include interviews, document review and selected testing; ask what the provider will actually check.

When you need an internal audit

An internal audit examines the systems or processes in an audit plan and reports findings against the requirements being reviewed. Your framework determines the independence and reporting arrangements. ISO management-system audits and an IIA internal audit function have different requirements.

What either review can tell you

A policy describes a rule; it does not prove people followed it. Ask which records, periods and samples support the findings. A review must identify missing information and work that was not performed. Neither service issues a certificate or replaces a SOC examination.

Questions to bring to a provider

What will you review? Which requirements apply? What records and testing are needed? Who checks the report? How are conflicts handled? What will the report let us conclude, and what remains unanswered?

Compare the options

Question	Gap assessment	Internal audit
Main need	Find missing requirements and plan improvements.	Meet an internal audit requirement or independently examine selected controls.
Typical output	A gap list and recommended priorities.	An audit report with findings and supporting references.
Work performed	Interviews, records and any testing included in the review.	Procedures required by the audit objectives and applicable standards.
Independence	Ask about prior implementation work and conflicts.	Must meet the independence and objectivity requirements that apply.

Question	Gap assessment	Internal audit
Limits	Only supports conclusions based on the work performed.	Does not imply every control or period was tested.
Certification	Does not issue a certificate.	Does not issue a certificate.

Example

Fictional example: a company preparing for ISO 27001

The company has an access policy but no review history. A gap assessment identifies the missing records and next steps. An internal audit examines the relevant controls and reports what the available records and selected tests establish.

Further reading

[ISO/IEC 27001:2022 - Information security management systems](#)

[IIA Global Internal Audit Standards \(2024\)](#)

[IIA Three Lines Model \(2020\)](#)

[ISO 19011:2026 - Guidelines for auditing management systems](#)

Preparation aid, not an audit result or proof of compliance. Use your own requirements and have a qualified professional review the work. Keep client records in your approved storage; enter references only. Examples are fictional.

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