

The IIA is a global professional association with more than 190,000 members across more than 170 countries and territories. As the world's leading resource for information and guidance about the internal audit profession, The IIA sets the standard for the way internal auditing is practiced around the world. For internal audit practitioners and those impacted by the profession, a connection with The IIA, through your local Affiliate, is a critical component of your overall strategy for career success.

IIA AFFILIATES AROUND THE WORLD

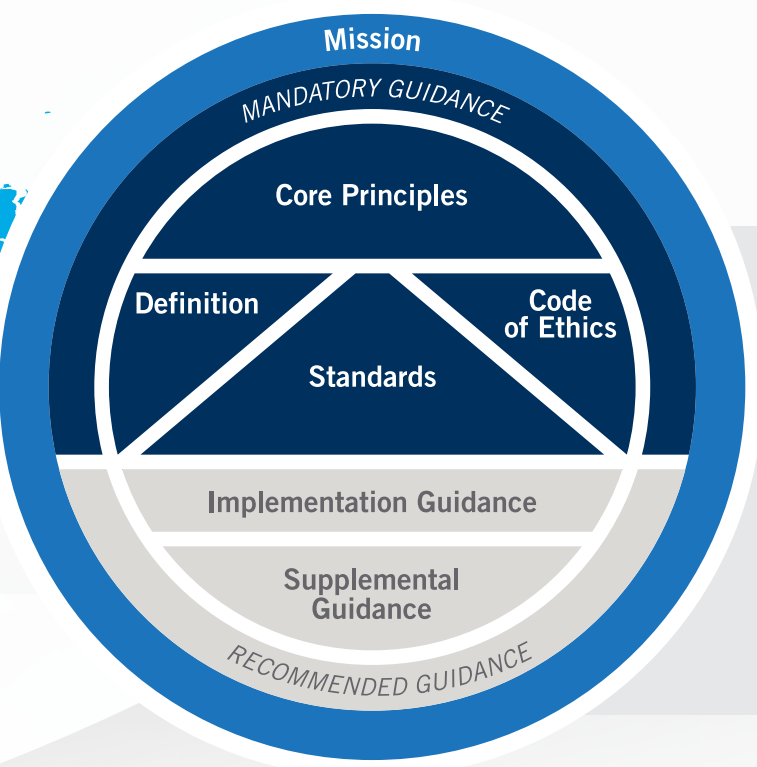
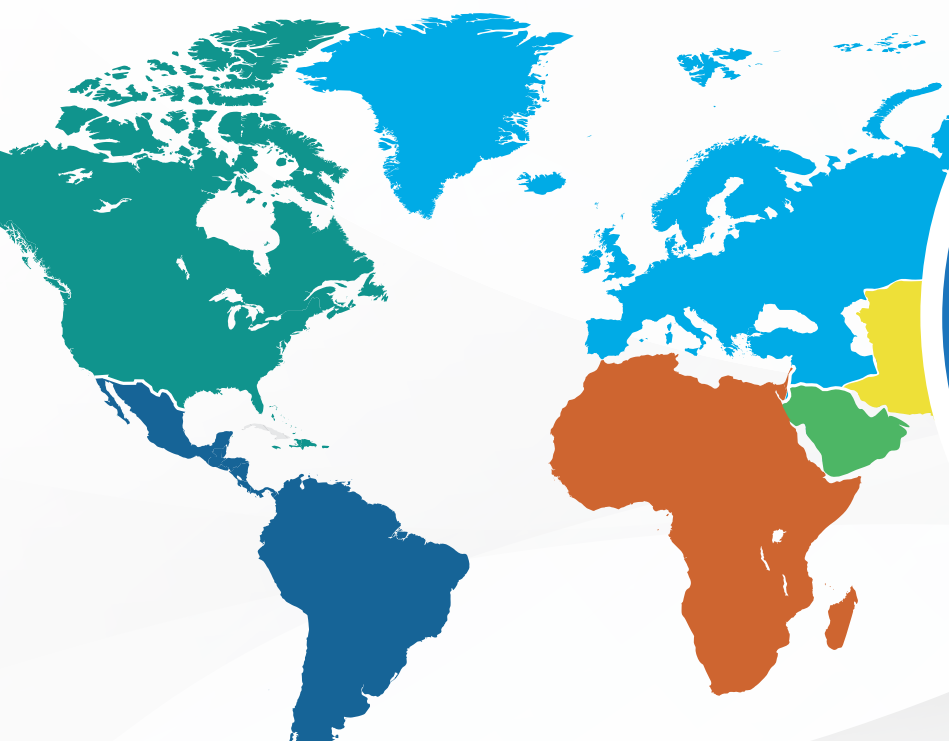
Collectively, The IIA and your local IIA Affiliate work together to connect you with other like-minded professionals, develop and enhance tools and resources for your professional development, and produce content that is knowledgeable and informative.

The resources in this guide are available for download by visiting www.globaliia.org.

100+
Affiliates

190,000+
Members

170+
Countries & Territories



MANDATORY GUIDANCE

Conformance with the principles set forth in Mandatory Guidance is required and essential for the professional practice of internal auditing. Mandatory Guidance is developed through a due diligence process that includes public exposure and stakeholder input. Mandatory Guidance comprises the Core Principles for the Professional Practice of Internal Auditing, the Definition of Internal Auditing, the Code of Ethics, and the *International Standards for the Professional Practice of Internal Auditing*.

Core Principles for the Professional Practice of Internal Auditing

The Core Principles, taken as a whole, articulate internal audit effectiveness. To be effective, practitioners and the internal audit activity they serve must be able to demonstrate achievement of all 10 principles.

Code of Ethics

The Code of Ethics includes:

- Principles that are relevant to the profession and practice of internal auditing.
- Rules of Conduct that describe behavior norms expected of internal auditors. These rules are an aid to interpreting the Principles into practical applications and are intended to guide the ethical conduct of internal auditors.

Definition of Internal Auditing

“Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization’s operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.”

International Standards for the Professional Practice of Internal Auditing

The *Standards* are principles-focused and consist of:

- Statements of core requirements for the professional practice of internal auditing and for evaluating the effectiveness of performance that are internationally applicable at organizational and individual levels.
- Interpretations that clarify terms or concepts within the *Standards*.

CORE PRINCIPLES FOR THE PROFESSIONAL PRACTICE OF INTERNAL AUDITING

- Demonstrates integrity.
- Demonstrates competence and due professional care.
- Is objective and free from undue influence (independent).
- Aligns with strategies, objectives, and risks of the organization.
- Is appropriately positioned and adequately resourced.
- Demonstrates quality and continuous improvement.
- Communicates effectively.
- Provides risk-based assurance.
- Is insightful, proactive, and future-focused.
- Promotes organizational improvement.

RECOMMENDED GUIDANCE

The IIA’s Recommended Guidance comprises Implementation Guidance and Supplemental Guidance, endorsed through a formal approval process. It describes practices for effectively implementing Mandatory Guidance.

Implementation Guidance is intended to assist internal auditors in achieving conformance with the *Standards*. These guides collectively address internal audit’s approach, methodologies, and consideration, but do not detail processes or procedures.

Supplemental Guidance provides additional nonmandatory guidance, including detailed processes and procedures for conducting internal audit services. Although Supplemental Guidance supports the *Standards*, it does not directly link to the achievement of conformance with the *Standards*. Instead, it is intended to address topical areas, as well as sector-specific issues. This guidance is endorsed by The IIA through formal review and approval processes.



Supplemental Guidance comprises Practice Guides; Global Technology Audit Guides (GTAGs); and Guides to the Assessment of IT Risks (GAITs).

IIA members have free access to both Mandatory and Recommended Guidance, including Implementation and Supplemental Guidance. Visit www.globaliia.org to download.

INTERNAL AUDIT

Professional Development Resource Guide





BUILDING RELATIONSHIPS THROUGH ADVOCACY

The IIA is committed to representing the interests of practitioners around the world and to elevating the visibility of the internal audit profession. The organization partners with its Affiliates and members to provide materials to promote the profession.

GLOBAL ADVOCACY PLATFORM

The role of the internal auditor in supporting effective governance is vital in today's fast-paced and dynamic business world. Maximize your advocacy and stakeholder outreach efforts with The IIA's Global Advocacy Platform, which is an easy-to-use tool covering strategies and tactics, benchmarking, and identification of key partners.

Get more information on the centerpiece of The IIA's advocacy efforts: the Global Advocacy Platform and toolkit.

POSITION PAPERS

From time to time, The IIA formalizes its position on key issues of importance to the profession and its stakeholders. Like the Global Advocacy Platform, these are designed to offer a clear and consistent message while taking a principled position on certain topics.

Access the latest Position Papers by visiting www.theiia.org/Advocacy and download them today!

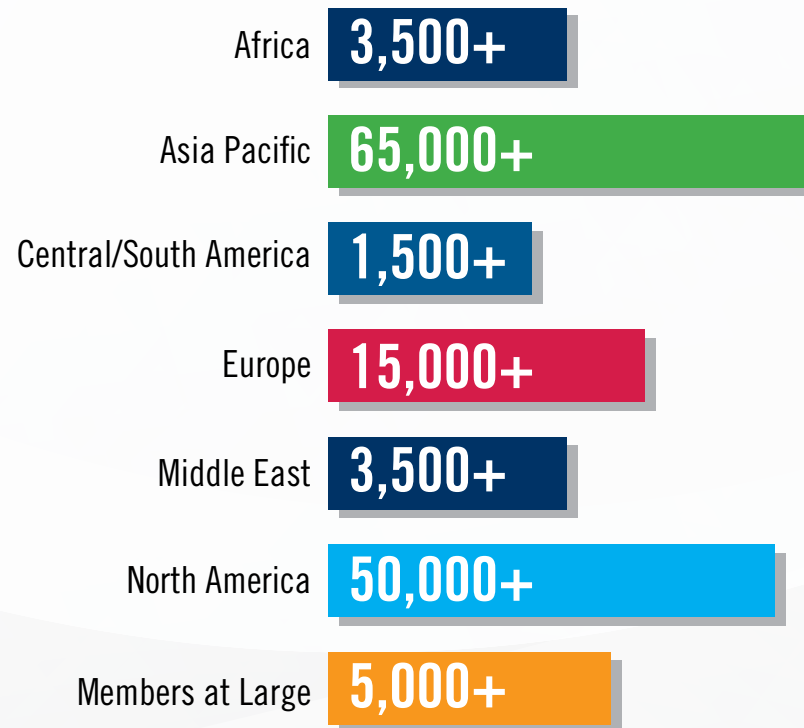
CERTIFIED INTERNAL AUDITOR® (CIA®)

The CIA is the only globally accepted designation for internal auditors and the standard by which individuals demonstrate their professionalism in internal auditing. Moreover, earning the CIA designation is more than just proof of what you know and what you've achieved — it's the best way for auditing professionals to communicate to the world that they are prepared to meet today's challenges.

CERTIFICATION PREPARATION AND RESOURCES

Contact your local IIA Affiliate for information on resources to help you prepare for IIA certifications. In addition to local Affiliate preparation, The IIA also has many resources available, including CIA practice exams, study materials from the IIA Bookstore, and more.

NUMBER OF CIAS AWARDED BY REGION



Note: The data represented is based on results from 31 March 2018.

KEY INSIGHTS: BLOGS, PUBLICATIONS, AND REPORTS

The IIA provides high-quality, relevant, timely information to keep internal audit practitioners informed of the latest trends and research in the profession. Enjoy publications dedicated to understanding the Tone at the Top, global issues, and emerging trends. Visit www.globaliia.org to access these publications and many others!



INTERNAL AUDITOR MAGAZINE

The IIA's award-winning magazine, Internal Auditor (digital edition).



TONE AT THE TOP

Tone at the Top for executive management, boards of directors, and audit committees.



GLOBAL THOUGHT LEADERSHIP

Publications such as Global Perspectives and Insights and Global Knowledge Brief provide insight and direction on key global issues.



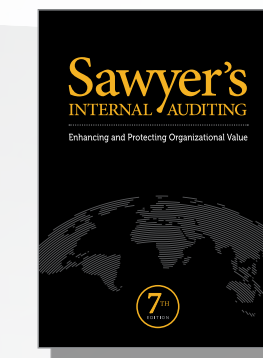
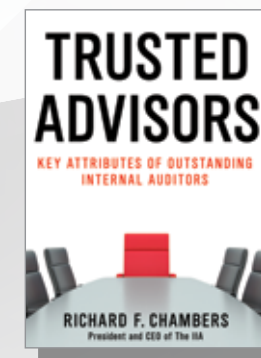
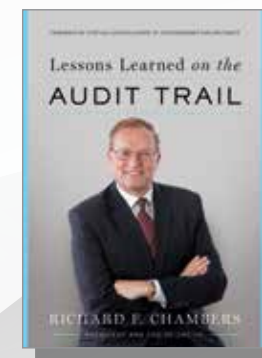
BLOG FROM RICHARD CHAMBERS

Blog from IIA president and CEO, Mr. Richard Chambers, CIA, QIAL, CGAP, CCSA, CRMA.

BOOKS AND EDUCATIONAL RESOURCES

The IIA Bookstore, powered by the Internal Audit Foundation, offers numerous educational products that provide internal auditing practitioners with current information and guidance. All products are reviewed by internal auditors, for internal auditors — making the Bookstore a one-stop shop for internal auditing practitioners and those with an interest in internal auditing. IIA members enjoy discounted pricing.

Visit the bookstore today! www.theiia.org/Bookstore.



MEMBERSHIP MEANS MORE.

Connections. Knowledge. Savings.

Please contact your local IIA Affiliate, www.theiia.org/Locations, to learn more about membership options.

ABOUT AFFILIATE

Established in 1941, The Institute of Internal Auditors (IIA) is an international professional association with global headquarters in Lake Mary, Florida, USA. The IIA is the internal audit profession's global voice, recognized authority, acknowledged leader, chief advocate, and principal educator. Members work in internal auditing, risk management, governance, internal control, information technology audit, education, and security.



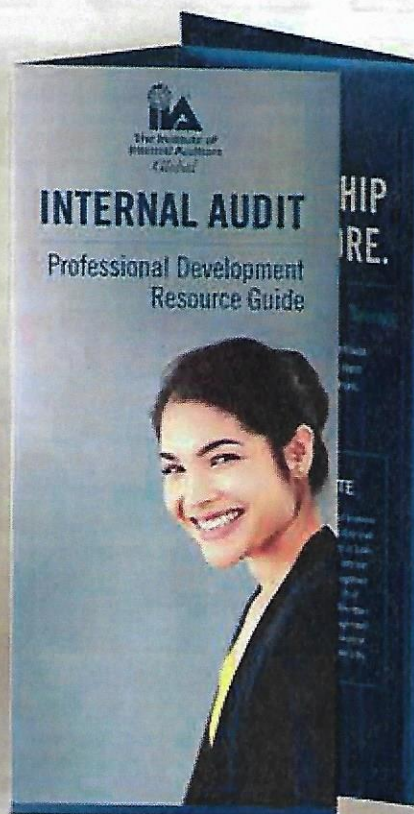
Solutions for Today's Internal Auditor

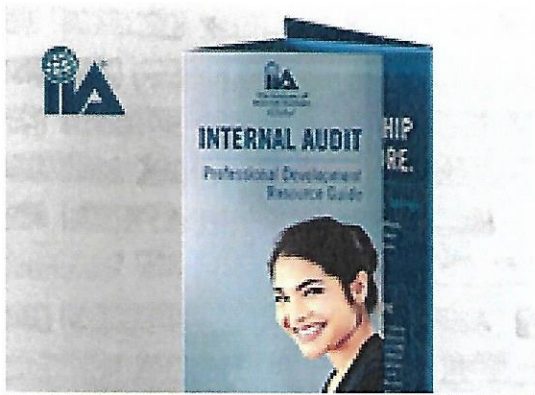
Turn to the acknowledged leader, recognized authority, and primary educator to support your growth and evolution in the internal auditing profession.

The IIA's Global Resource Guide...

- Is an effective and resourceful partner providing information and guidance about the internal audit profession.
- Details key benefits included in your IIA membership such as member savings on IIA certifications, exclusive member content, and resources to elevate the visibility of the internal audit profession.
- Highlights relevant resources available to IIA members seeking more — more connections, more knowledge, and more savings.

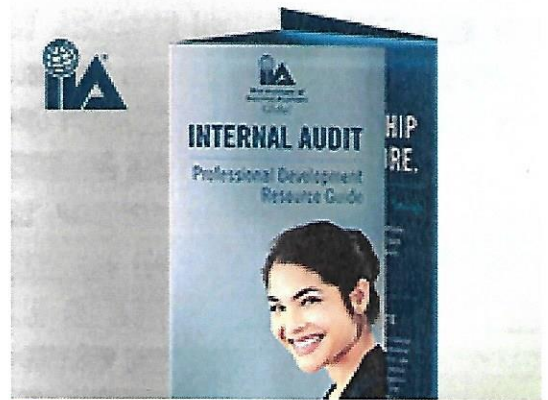
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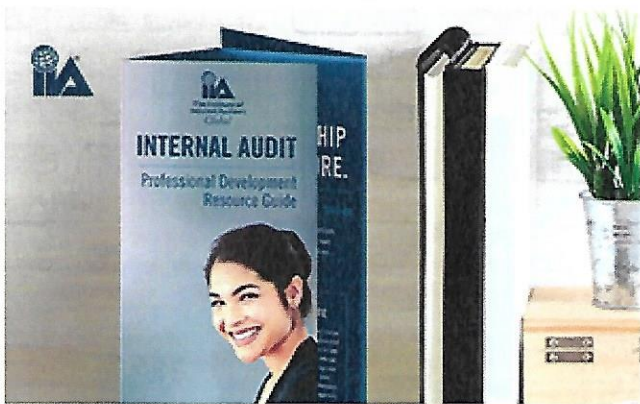
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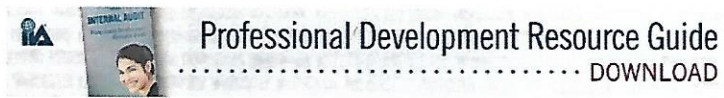
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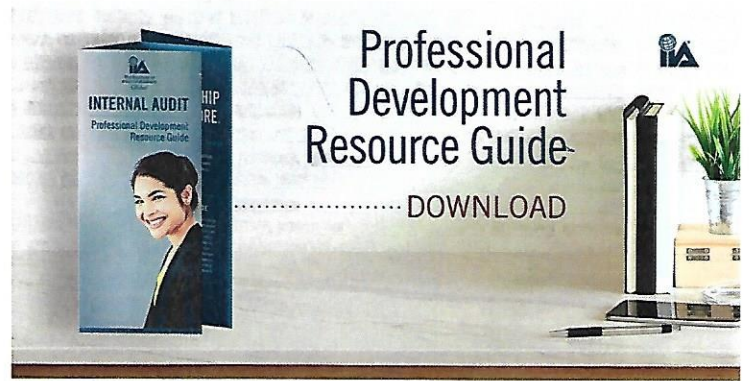
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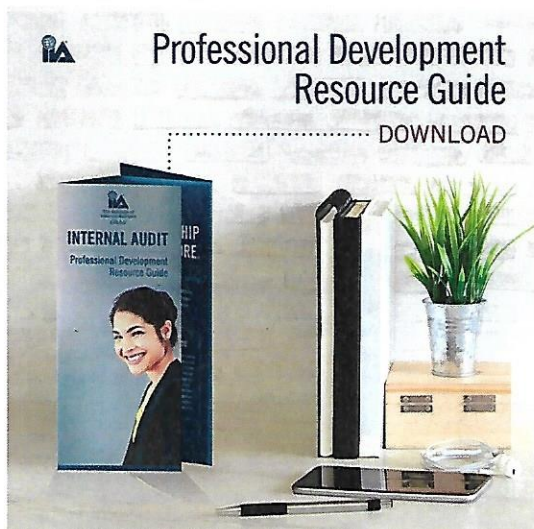
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