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## EXECUTIVE SUMMARY

The Institute of Internal Auditors' (IIA's) International Professional Practices Framework (IPPF) "Re-look" Task Force (RTF) was established and commenced its effort in November 2013 with the stated objective of evaluating the content and structure of the IPPF. The RTF was charged with assessing whether modifications to the existing IPPF structure should be considered to:

- Benefit IIA members, the internal audit profession as a whole, and its stakeholders.
- Strengthen the IPPF's ongoing relevance for the foreseeable future.

While the current IPPF has served the profession well, global marketplace factors, including legislative, regulatory, and market demands for improved governance, risk management, and internal control, have elevated the expectations of, and demands placed on, internal audit practitioners. In certain regions and in certain industries, additional regulatory-influenced internal audit requirements have been promulgated. In some cases, these influences attempt to fill perceived gaps in the content of the IPPF. Further, chief audit executives or heads of internal audit, as well as all internal auditor practitioners, continue to seek high quality "leading practice" guidance and insights delivered in a shorter timeframe than existing IPPF processes typically provide.

The RTF is **not** proposing changes to the **content** or ongoing relevance of the following IPPF elements:

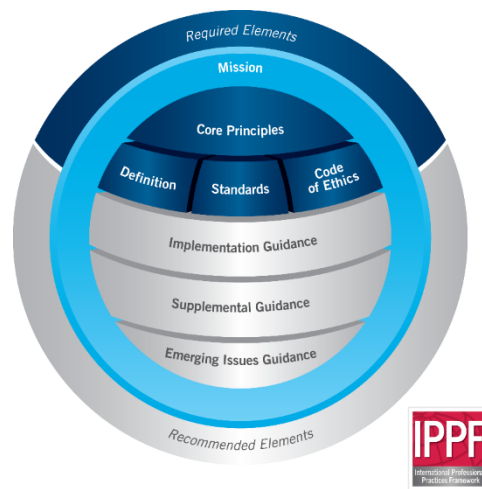
- The Definition of Internal Auditing.
- The Code of Ethics.
- The *International Standards for the Professional Practice of Internal Auditing (Standards)*.
- Currently existing guidance (Practice Guides/Practice Advisories/Position Papers).

The RTF is, however, proposing the following substantive **enhancements** to the IPPF's content and structure:

1. Introduce a Mission of Internal Auditing that underpins and supports the entire framework.  
WHY: To provide a clear and succinct description of what internal audit aspires to achieve within organizations.
2. Introduce Core Principles for the Professional Practice of Internal Auditing.  
WHY: To articulate the key elements that describe internal audit effectiveness and support the Principles-based *Standards* and Code of Ethics.

3. Reposition the nomenclature of guidance elements “Practice Advisories” and “Practice Guides” to “Implementation Guidance” and “Supplemental Guidance,” respectively.  
WHY: To better reflect the nature of what each of these layers of the IPPF should accomplish: either to help **implement** the *Standards* or **supplement** the rest of the framework with specific examples.
4. Introduce a new element of guidance to provide advice on **emerging issues**.  
WHY: Current IPPF diligence processes supporting the promulgation of guidance are comprehensive and thorough, however, resultantly, this limits the ability to support the profession with quick guidance of a less authoritative nature expeditiously.
5. Remove “Position Papers” as a guidance element of the IPPF.  
WHY: Position Papers have primarily been written to inform stakeholders on the preferred role of internal audit within organizations. While important and useful to practitioners, arguably they should not be part of a professional practices framework that seeks to guide practitioners in the execution of their responsibilities.
6. Change the existing IPPF classification of “Mandatory” and “Strongly Recommended” elements to “Required” and “Recommended,” respectively.  
WHY: To clarify the language delineating key divisions of the framework.

A new IPPF, given the changes proposed, could be depicted as follows:



The RTF and The IIA welcome your feedback on these proposed changes.

## PROPOSED ENHANCEMENTS TO THE IPPF

### INTRODUCTION

A framework serves as a structural blueprint of how a body of knowledge and guidance fit together. As a coherent system, it facilitates consistent development, interpretation, and application of concepts, methodologies, and techniques useful to a discipline or profession. The IPPF is intended to organize internal audit guidance in a manner that is readily accessible on a timely basis.

The IPPF has served the profession well since its creation and should be maintained. However, the following changes to enhance the existing IPPF are being recommended by the RTF, as follows:

## 1. Mission of Internal Auditing

Expand the IPPF to include a mission statement to support the internal audit profession. The Mission of Internal Auditing proposed is:

*“TO ENHANCE AND PROTECT ORGANIZATIONAL VALUE BY PROVIDING STAKEHOLDERS WITH RISK-BASED, OBJECTIVE AND RELIABLE ASSURANCE, ADVICE AND INSIGHT.”*

### Share Your Views

*1.1 To what extent do you support the addition of a Mission of Internal Auditing to the IPPF?*

*1.2 To what extent do you agree that the proposed Mission of Internal Auditing captures what internal audit strives and/or aspires to accomplish in organizations?*

The Definition of Internal Auditing (the Definition) was reviewed to determine whether the existing definition required an update to align with the evolving role of the internal audit profession and stakeholder expectations. Since the Definition of Internal Auditing has been regarded as fundamentally sound, is imbedded within the existing IPPF, and is currently recognized in legislation, regulation, and statutes in various parts of the world, the RTF concluded it was not effective, prudent, or necessary to recommend changes to the Definition at this time.

However, the RTF believes the addition of a Mission Statement to the IPPF provides a clear and succinct description of what internal audit aspires to achieve within organizations. Like a typical mission statement, the Mission of Internal Auditing describes internal audit’s primary purpose and overarching

goal. Achievement of the mission is supported by the entire IPPF: the Definition, the Code of Ethics, the *Standards*, and all guidance.

## 2. Core Principles for the Professional Practice of Internal Auditing

Add Principles to the IPPF that describe internal audit effectiveness and support the Principles-based *Standards* and Code of Ethics.

The Core Principles for the Professional Practice of Internal Auditing proposed are:

1. Demonstrates uncompromised integrity.
2. Displays objectivity in mindset and approach.
3. Demonstrates commitment to competence.
4. Is appropriately positioned within the organization with sufficient organizational authority.
5. Aligns strategically with the aims and goals of the enterprise.
6. Has adequate resources to effectively address significant risks.
7. Demonstrates quality and continuous improvement.
8. Achieves efficiency and effectiveness in delivery.
9. Communicates effectively.
10. Provides reliable assurance to those charged with governance.
11. Is insightful, proactive, and future-focused.
12. Promotes positive change.

The RTF pondered an insightful question: If the *Standards* are “Principle-based,” then what are the principles that these standards are based on? In essence, although the IPPF indicates that the *Standards* are principles-based, the principles underpinning the *Standards* have not previously been articulated. The RTF discussed at length what characteristics would describe effective internal auditing. It concluded that these 12 principles, taken as a whole, articulate internal audit effectiveness. The RTF believes that for an internal audit function to be considered effective, all 12 Principles must be present and operating effectively. How an internal auditor, as well as an internal audit function, demonstrates achievement of each and every principle may be quite different from organization-to-organization but in the RTF’s view, failure to achieve any of the Principles would imply that an internal audit activity was not as effective as it could be in achieving internal audit’s mission (see *Mission of Internal Auditing*).

The publication of these Principles will make it easier for internal audit professionals to understand and focus on the things that are most important. The Principles should also facilitate more effective communication with key stakeholders, including regulators, regarding the priorities that define internal audit effectiveness.

While the Principles are not stated in order of significance, they are grouped to provide a logical segmentation:

- ❖ Principles 1-3 relate to the individual internal auditor and collectively to the internal audit activity (**input**).
  1. Demonstrates uncompromised integrity.
  2. Displays objectivity in mindset and approach.
  3. Demonstrates commitment to competence.
- ❖ Principles 4-9 relate to the internal audit activity and its processes (**process**).
  4. Is appropriately positioned within the organization with sufficient organizational authority.
  5. Aligns strategically with the aims and goals of the enterprise.
  6. Has adequate resources to effectively address significant risks.
  7. Demonstrates quality and continuous improvement.
  8. Achieves efficiency and effectiveness in delivery.
  9. Communicates effectively.
- ❖ Principles 10-12 relate to the outcomes or results of an internal audit activity (**output**).
  10. Provides reliable assurance to those charged with governance.
  11. Is insightful, proactive, and future-focused.
  12. Promotes positive change.

## Share Your Views

2.1 To what extent do you support adding Core Principles for the Professional Practice of Internal Auditing as an element of the IPPF?

2.2 Do you agree with the three “input-related” Principles as proposed?

2.3 Do you agree with the six “process-related” Principles as proposed?

2.4 Do you agree with the three “output-related” Principles as proposed?

2.5 Do you agree with the order of the 12 Principles as proposed?

2.6 To what extent do you agree with the view that all Principles must be “present and operating effectively” for an internal audit function to be considered effective?

2.7 Do you agree that the Principles, if adopted, would require guidance to help demonstrate to practitioners what the Principles might look like in practice?

The RTF also believes that the Principles, if adopted, would require future guidance to be developed, potentially in the form of attributes, descriptors, representative examples, maturity models, and/or case studies to guide practitioners.

It is important to note that the existing *Standards* have all been mapped to these 12 Principles. However, the RTF recognizes that if these Principles are adopted as an element of the IPPF, opportunities exist for further standards development to better support some of the Principles. Furthermore, they are purposefully entitled “Core” Principles as there may be other principles that apply to the internal audit activity, but these 12 were deemed by the RTF as the most critical to demonstrating effectiveness.



### 3. Implementation Guidance & Supplemental Guidance

#### Share Your Views

3.1 To what extent do you support the restructure of guidance elements from “Practice Advisories” to a more comprehensive layer entitled “Implementation Guidance” as part of the framework?

3.2 To what extent do you support the restructure of guidance elements from “Practice Guides” to “Supplemental Guidance” as part of the framework?

Restructuring of the current guidance elements of the IPPF, namely Practice Advisories and Practice Guides to become Implementation Guidance and Supplemental Guidance, respectively.

Implementation Guidance would be defined as guidance to assist practitioners in implementing the *Standards*. While never aspiring to be exhaustive descriptions, Implementation Guidance would provide potential or acceptable approaches to achieve *Standards* conformance. Implementation Guidance would not detail processes and procedures, such as work programs or models as this type of guidance would be best addressed in the Supplemental Guidance layer. Implementation Guidance is intended to be more comprehensive than Practice Advisories are today, with the expectation that each and every individual standard would be supported by Implementation Guidance. As well, over time, elements of existing Practice Guides that are

more representative of implementation guidance would be repositioned within the new Implementation Guidance layer.

Supplemental Guidance would be defined as additional guidance for conducting internal audit activities. While supporting the *Standards*, Supplemental Guidance would not be intended to directly link to achievement of conformance with the *Standards* (as Implementation Guidance would be). Supplemental Guidance would be intended to address topical areas, as well as sector-specific issues. Supplemental Guidance would also include detailed processes and procedures, such as tools and techniques, programs, and step-by-step approaches, including examples of deliverables.

This restructuring does not eliminate any of the current Practice Advisories and Practice Guides. However, it is envisioned that these documents will be revised, re-issued, or superseded over time as The IIA begins to convert existing guidance to the new structure.

It is the RTF's view that organizing the guidance elements in this manner will allow the IPPF to be more responsive to the needs of internal audit professionals. As well, the creation of more industry specific (for example, public sector and financial services) and topical guidance as a distinct component of the framework will deepen the value of IPPF guidance for all practitioners. Examples of sector/industry or topical guidance may include: financial services, information technology, fraud, and risk management.

## 4. Addressing Emerging Issues

Introduce processes to develop and promulgate emerging issues guidance in a timely manner, and add a separate and distinct new layer to the IPPF entitled Emerging Issues Guidance.

Emerging Issues Guidance would be intended to assist practitioners in addressing emerging trends, changing stakeholder expectations, new regulatory or legislative concerns and/or topical issues, among other matters. Emerging Issues Guidance would be developed and issued with minimal delay (in a matter of weeks) and may lead to the development of new, more rigorously developed Supplemental Guidance.

Currently, there is no process in the IPPF's due diligence protocols for identifying, analyzing, and publishing emerging issues guidance quickly. Existing authoritative guidance is developed following a rigorous, well-established governance process. This process, while necessary and prudent for such authoritative guidance from The IIA, does not facilitate the release of timely guidance to effectively tackle new, developing, or emerging issues.

The RTF believes that timely guidance on current issues that impact internal audit is a much-needed resource for internal audit professionals. Emerging Issues Guidance would be issued promptly, ideally within a matter of weeks after identification of a potential pressing topic, to address emerging matters in support of internal audit practitioners. While part of the IPPF, Emerging Issues Guidance would be of a less authoritative nature than other forms of guidance in the Framework (Implementation and/or Supplemental Guidance).

### Share Your Views

*4.1 To what extent do you support the introduction of a new IPPF element to address emerging issues?*

*4.2 To what extent do you agree that Emerging Issues Guidance, due to its quicker development process, should be less authoritative than Supplemental Guidance as part of the framework?*

## 5. Position Papers

Delete “Position Papers” as a guidance element of the IPPF.

Position Papers have been published primarily to inform stakeholders on the preferred role of internal audit within organizations in relation to other roles. Given the target audience of Position Papers (internal

### Share Your Views

*5.1 To what extent do you support the deletion of “Position Papers” as an element of the IPPF?*

audit’s stakeholders), the RTF recommends that they be removed from the IPPF. Position Papers would still exist and be published by The IIA, but they would not be an official part of the future IPPF. Importantly, content within existing Position Papers that provides guidance for internal auditors would be developed separately and become part of Supplemental Guidance.

## 6. Required and Recommended

Modify the classification of “Mandatory” and “Strongly Recommended” in the existing IPPF elements to “Required” and “Recommended,” respectively.

Research conducted by RTF indicated some confusion about what the term “strongly recommended” implied, especially in relation to any other guidance that might be either “mandatory” or “recommended.”

Therefore, the RTF recommends that:

- ❖ The *Standards* and Code of Ethics continue to be **required**, as they are today.
- ❖ Implementation Guidance would be **recommended**, as the purpose of this information is to provide guidance to assist internal auditors with applying a standard in their organization **but is not mandatory**.
- ❖ Supplemental guidance would also be **recommended**, as the purpose of this information is to provide examples and additional support to guide internal audit activities **but is not mandatory**.

### Share Your Views

*6.1 To what extent do you support revision of the words “Mandatory” and “Strongly Recommended” to “Required” and “Recommended,” respectively?*

## 7. Summary of the Elements of the Proposed Revised IPPF

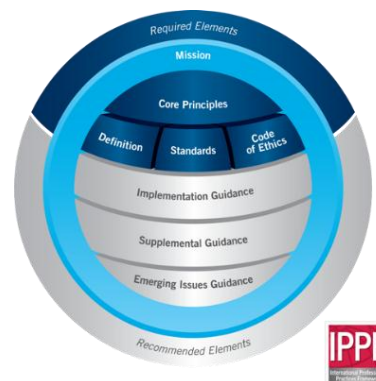
As discussed in detail above, the following chart depicts the changes from the existing IPPF to show the proposed changes for the future.

### IPPF (2007–14)



- ❖ Definition of Internal Auditing
- ❖ Code of Ethics
- ❖ International Standards for the Professional Practice of Internal Auditing
- ❖ Practice Advisories
- ❖ Practice Guides
- ❖ Position Papers

### IPPF (after 2015)



- ❖ **Mission for Internal Auditing**
  - possible introduction in 2015
- ❖ **Core Principles for Internal Auditing**
  - possible introduction in 2015
- ❖ Definition of Internal Auditing
- ❖ Code of Ethics
- ❖ International Standards for the Professional Practice of Internal Auditing
- ❖ **Implementation Guidance**
  - possible introduction in 2016
- ❖ **Supplemental Guidance**
  - possible introduction in 2016
- ❖ **Position Papers**
  - possible removal in 2015
- ❖ **Emerging Issues Guidance**
  - possible introduction in 2015

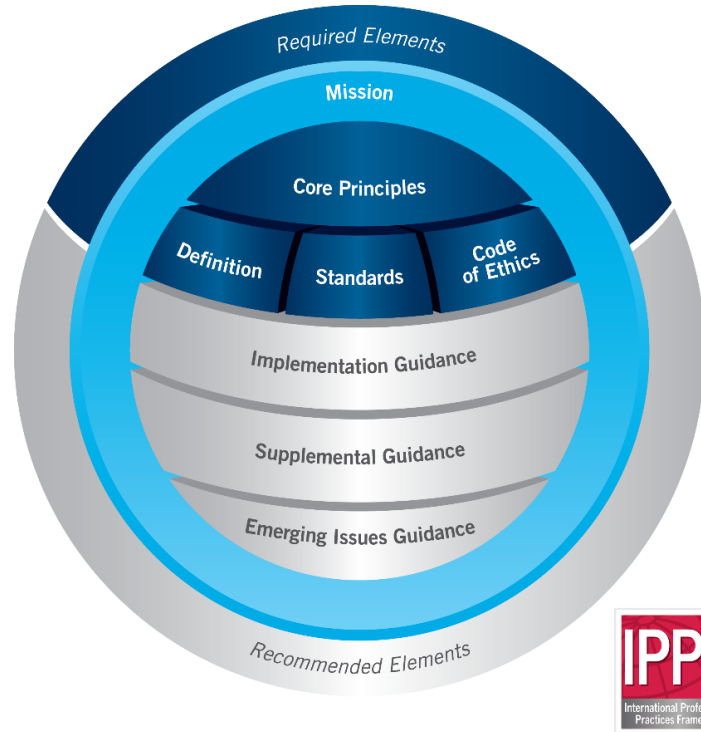
A potential graphic illustration of a new IPPF structure, incorporating the enhancements proposes, is as follows:

### Share Your Views

7.1 Overall, to what extent do you support the changes regarding the IPPF as detailed on the previous page?

7.2 To what extent do you agree that the pictorial representation adequately depicts the hierarchy and interrelationships of each element of the new proposed IPPF?

7.3 To what extent do you agree that the pictorial representation of the proposed new IPPF is visually appealing?



## COMMENT PROCESS

### ACTION REQUIRED: QUESTIONS FOR IIA MEMBERS AND REQUEST FOR FEEDBACK

This exposure document draft is being presented to the IIA membership for comment as part of the RTF's due process in coming to its final recommendations. ALL members are encouraged to answer the following questions and comment on this proposal. The exposure draft comment period will close at 11:59 p.m. ET on Monday, Nov. 3, 2014. After this time, any comments received may not receive any consideration.

To submit your responses to this exposure document, visit: [www.theiia.org/NewFramework](http://www.theiia.org/NewFramework)

Translated versions of the exposure document will be made available in these languages no later than September 1, 2014:

- Arabic
- Chinese
- French
- German
- Italian
- Japanese
- Portuguese
- Spanish

If you have other matters you wish to communicate regarding these recommendations and this exposure draft process, please send them to:

The Institute of Internal Auditors, Global Headquarters  
ATTN: Standards and Guidance  
247 Maitland Avenue  
Altamonte Springs, FL USA 32701  
[IIA-Exposure@theiia.org](mailto:IIA-Exposure@theiia.org)

**All comments received before the closing date, Monday, Nov. 3, 2014 will be considered.**



## EXPOSURE DRAFT SURVEY QUESTIONS

### 1. MISSION OF INTERNAL AUDITING

1.1 To what extent do you support the addition of a Mission of Internal Auditing to the IPPF?

Completely Support

5

4

3

2

Do Not Support

1

Comments:

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1.2 To what extent do you agree that the proposed Mission of Internal Auditing captures what internal audit strives and/or aspires to accomplish in organizations?

Completely Agree

5

4

3

2

Do Not Agree

1

Comments:

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### 2. CORE PRINCIPLES FOR THE PROFESSIONAL PRACTICE OF INTERNAL AUDITING

2.1 To what extent do you support adding Core Principles for the Professional Practice of Internal Auditing as an element of the IPPF?

Completely Support

5

4

3

2

Do Not Support

1

Comments:

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2.2 Do you agree with the three “input-related” Principles as proposed?

Completely Agree

5

4

3

2

Do Not Agree

1

Comments:

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2.3 Do you agree with the six “process-related” Principles as proposed?

Completely Agree

5

4

3

2

Do Not Agree

1

Comments:

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2.4 Do you agree with the three “output-related” Principles as proposed?

Completely Agree

5

4

3

2

Do Not Agree

1

Comments:

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2.5 Do you agree with the order of the 12 Principles as proposed?

Completely Agree

5

4

3

2

Do Not Agree

1

Comments:

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2.6 To what extent do you agree with the view that all Principles must be “present and operating effectively” for an internal audit function to be considered effective?

Completely Agree

5

4

3

2

Do Not Agree

1

Comments:

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2.7 Do you agree that the Principles, if adopted, would require guidance to help demonstrate to practitioners what the Principles might look like in practice?

Completely Agree

5

4

3

2

Do Not Agree

1

Comments:

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### 3. IMPLEMENTATION GUIDANCE & SUPPLEMENTAL GUIDANCE

3.1 To what extent do you support the restructure of guidance elements from “Practice Advisories” to a more comprehensive layer entitled “Implementation Guidance” as part of the framework?

Completely Support

5

4

3

2

Do Not Support

1

Comments:

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3.2 To what extent do you support the restructure of guidance elements from “Practice Guides” to “Supplemental Guidance” as part of the framework?

Completely Support

5

4

3

2

Do Not Support

1

Comments:

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#### 4. ADDRESSING EMERGING ISSUES

4.1 To what extent do you support the introduction of a new IPPF element to address emerging issues?

Completely Support

5

4

3

2

Do Not Support

1

Comments:

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4.2 To what extent do you agree that Emerging Issues Guidance, due to its quicker development process, should be less authoritative than Supplemental Guidance as part of the framework?

Completely Agree

5

4

3

2

Do Not Agree

1

Comments:

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Position Papers

5.1 To what extent do you support the deletion of “Position Papers” as an element of the IPPF?

Completely Support

5

4

3

2

Do Not Support

1

Comments:

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5. REQUIRED AND RECOMMENDED

6.1 To what extent do you support revision of the words “Mandatory” and “Strongly Recommended” to “Required” and “Recommended,” respectively?

Completely Support

5

4

3

2

Do Not Support

1

Comments:

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6. SUMMARY OF THE ELEMENTS OF THE PROPOSED REVISED IPPF

7.1 Overall, to what extent do you support the changes regarding the IPPF as detailed on the previous page?

Completely Support

5

4

3

2

Do Not Support

1

Comments:

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7.2 To what extent do you agree that the pictorial representation adequately depicts the hierarchy and interrelationships of each element of the new proposed IPPF?

Completely Agree

5

4

3

2

Do Not Agree

1

Comments:

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7.3 To what extent do you agree that the pictorial representation of the proposed new IPPF is visually appealing?

Completely Agree

5

4

3

2

Do Not Agree

1

Comments:

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## APPENDIX A

### CURRENT IPPF (FOR REFERENCE PURPOSES ONLY)

**Definition:** 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.

**Code of Ethics:** The Code of Ethics states the principles and expectations governing behavior of individuals and organizations in the conduct of internal auditing. It describes the minimum requirements for conduct and behavioral expectations rather than specific activities.

**International Standards for the Professional Practice of Internal Auditing:** The *Standards* are principle-focused and provides a framework for performing and promoting internal auditing. The *Standards* represents mandatory requirements consisting of:

- ❖ Statements of basic requirements for the professional practice of internal auditing and for evaluating the effectiveness of its performance. The requirements are internationally applicable at organizational and individual levels.
- ❖ Interpretations, which clarify terms or concepts within statements.

**Practice Advisories:** Practice Advisories assist internal auditors in applying the Definition of Internal Auditing, the Code of Ethics, the *Standards*, and promoting good practices. Practice Advisories address internal auditing's approach, methodologies, and consideration, but do not detail processes or procedures. They include practices relating to: international, country, or industry-specific issues; specific types of engagements; and legal or regulatory issues.

**Practice Guides:** Practice Guides provide detailed guidance for conducting internal audit activities. They include detailed processes and procedures, such as tools and techniques, programs, and step-by-step approaches, including examples of deliverables.

**Position Papers:** Position Papers assist a wide range of interested parties, including those not in the internal audit profession, in understanding the significant governance, risk, or control issues and delineating related roles and responsibilities of internal auditing.

## APPENDIX B

### IPPF RE-LOOK TASK FORCE BACKGROUND INFORMATION

#### BACKGROUND:

In July 2013, the Executive Committee authorized the establishment of a task force to study whether there was a need to re-evaluate the IPPF structure, in light of the continued evolution of internal auditing globally as well as increasing expectations of internal audit from both regulatory agencies and stakeholders.

The task force was charged with the following overarching objective:

“To consider the evolving role of the internal audit profession and stakeholder expectations globally, and to propose a reasonable and effective professional practices framework that will encompass the full range of existing and developing global and local practice guidance and meet the needs of the profession over the next 8 to 10 years.”

To accomplish this, the task force was asked to:

- ❖ Consider the evolving role of internal audit.
- ❖ Identify the full range of existing and developing practice guidance, as developed by The IIA and by local institutes.
- ❖ Identify the associated processes and structures supporting the maintenance, development, and approval of guidance.
- ❖ Understand the challenges associated with the current state.

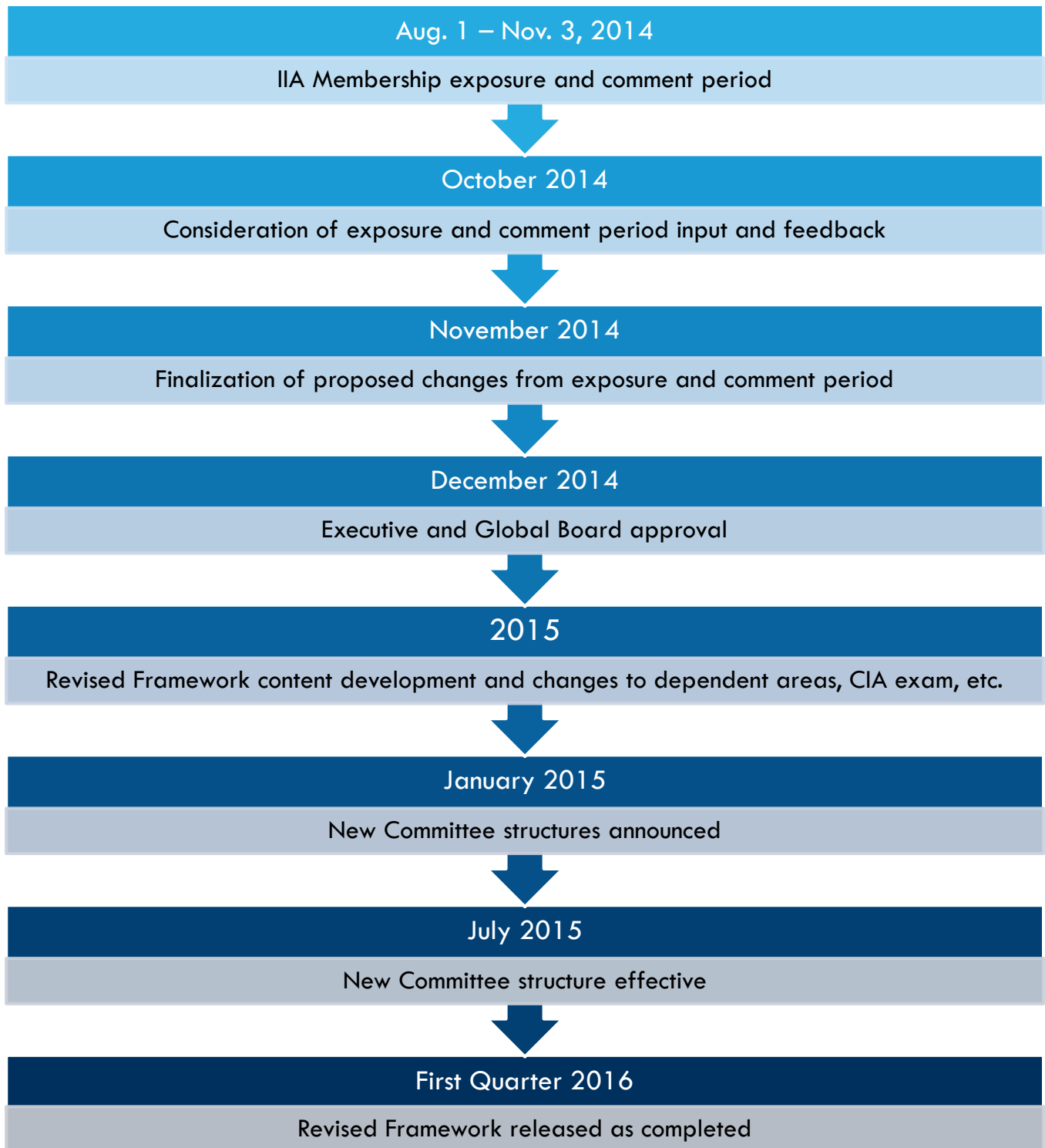
The task force was expected to propose:

- ❖ Future guidance elements.
- ❖ Guidance framework/layers (such as mandatory versus recommended and the linkages between the layers).
- ❖ Responsibilities for development and maintenance (such as staff, committee, task force, other).
- ❖ Due process requirements for each element of guidance.
- ❖ Authority for approval of new or changed guidance, at the global and local levels.



## APPENDIX C

### HIGH LEVEL TIMELINE (SUBJECT TO CHANGE)



## **ABOUT THE IIA**

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

## **ABOUT THE IPPF**

The International Professional Practices Framework (IPPF) is the conceptual framework that organizes authoritative guidance promulgated by The IIA. A trustworthy, global, guidance-setting body, The IIA provides internal audit professionals worldwide with authoritative guidance organized in the IPPF as mandatory guidance and strongly recommended guidance.

In its current form, The IPPF was introduced in 2007 by the Vision for the Future Task Force, modifying the then existing Professional Practices Framework (PPF). The IPPF is the framework that contains the authoritative, globally recognized and adopted, standards, and guidance supporting the global internal audit profession.

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