



**The Institute of
Internal Auditors**
Global

The Worldwide State of the Profession and The IIA

Sylvia Gonner
Vice President, Global Relations and Development
IIA Global Headquarters

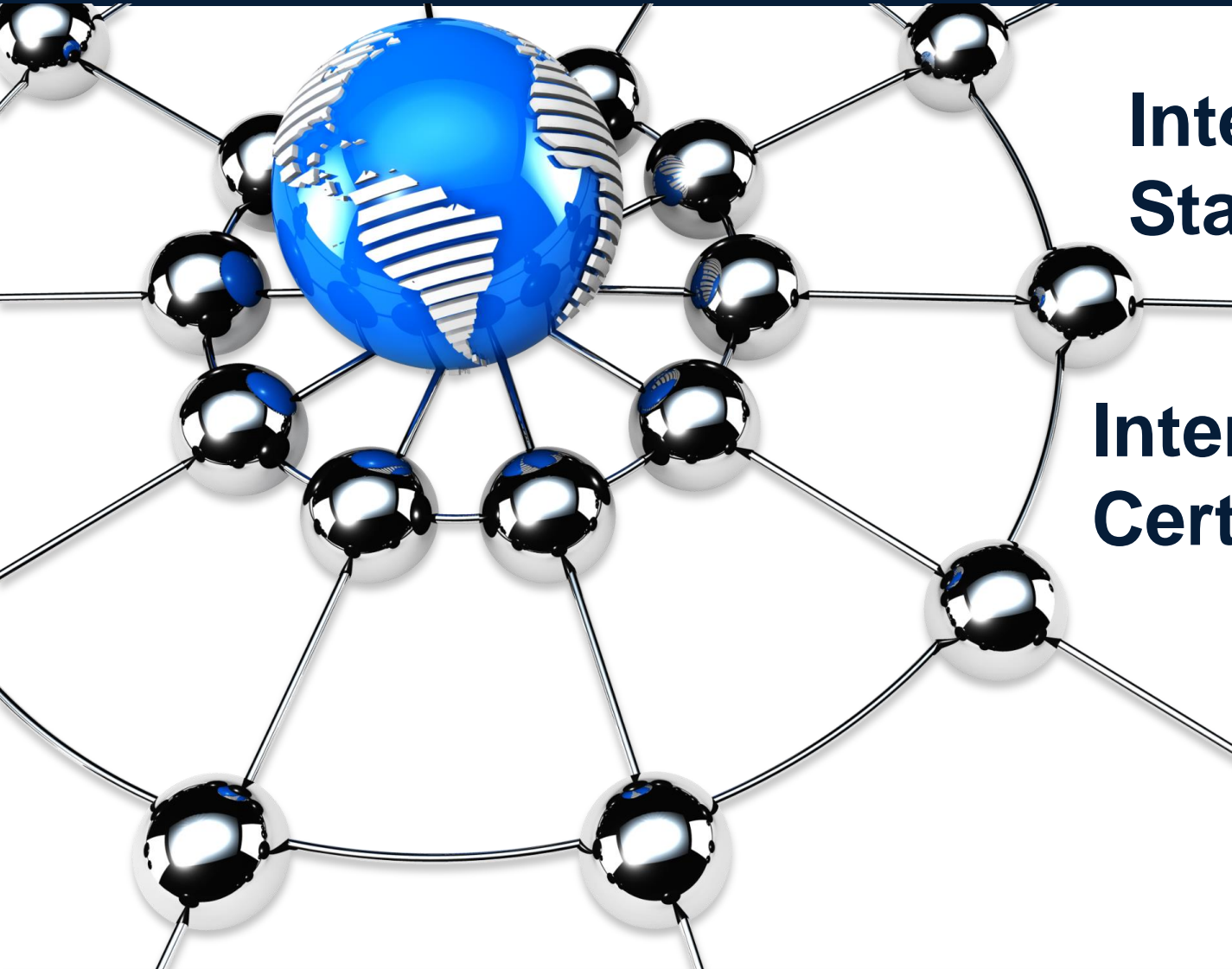
Your Global Profession
Your Global Organization
Your Global Network





Internal Auditing Your Global Profession

Your Global Profession



**International
Standards**

**International
Certifications**

International IIA Standards

The IIA sets the Standards for the profession

The IIA's Professional Practices Framework (IPPF) provides internal auditors worldwide with authoritative guidance (mandatory and recommended)



International IIA Standards

All IIA members around the world:

- follow the same Standards
- are accountable to the Code of Ethics

What about non-members?

Laws and regulations that reference IIA Standards

2016 study

Public Sector

In **33** countries
IIA Standards are
recommended

In **22** countries
IIA Standards are
required

In **22** countries
other Standards are
recommended or
required

In **25** countries
no reference to any
IA standards

Laws and regulations that reference IIA Standards

Private Sector

Publicly Traded Companies

In **38** countries
IIA Standards are
recommended

In **19** countries
IIA Standards are
required

Banking Sector

In **44** countries
IIA Standards are
recommended

In **30** countries
IIA Standards
are required

International IIA Certifications

**The IIA offers the
only globally
recognized
certifications for
internal auditors**



International IIA Certifications



**Certified
Internal Auditor[®]**

152.696 total awarded since **1974**

60.677 current active CIAs

As of June 2018





The Institute of Internal Auditors Your Global Organization

The Institute of Internal Auditors



1941 – New York City

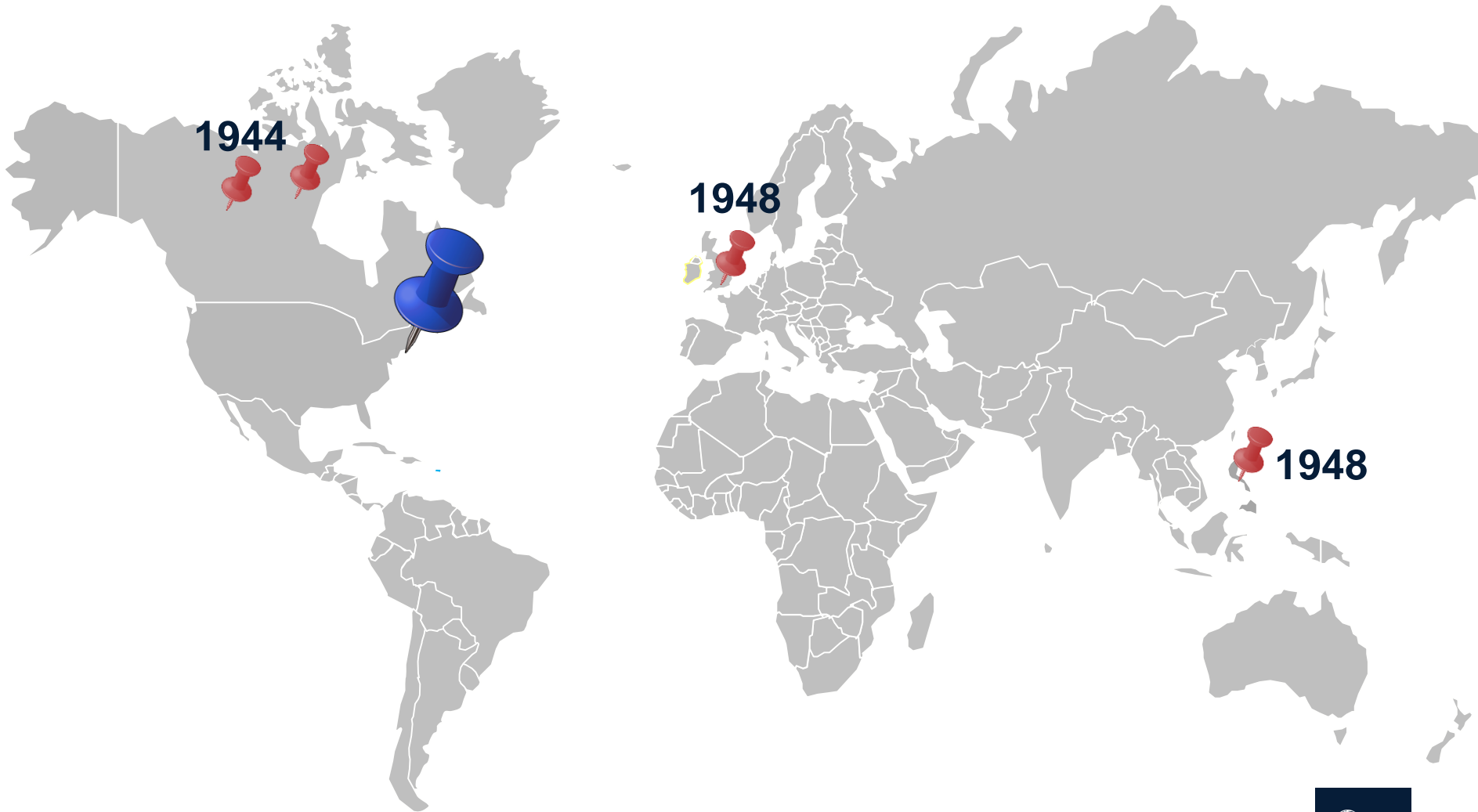


24 members



**John B.
Thurston
1st President**

The Institute of Internal Auditors



The IIA in the 50s



The IIA in the 70s



The IIA In the 80s



30 Countries and Territories

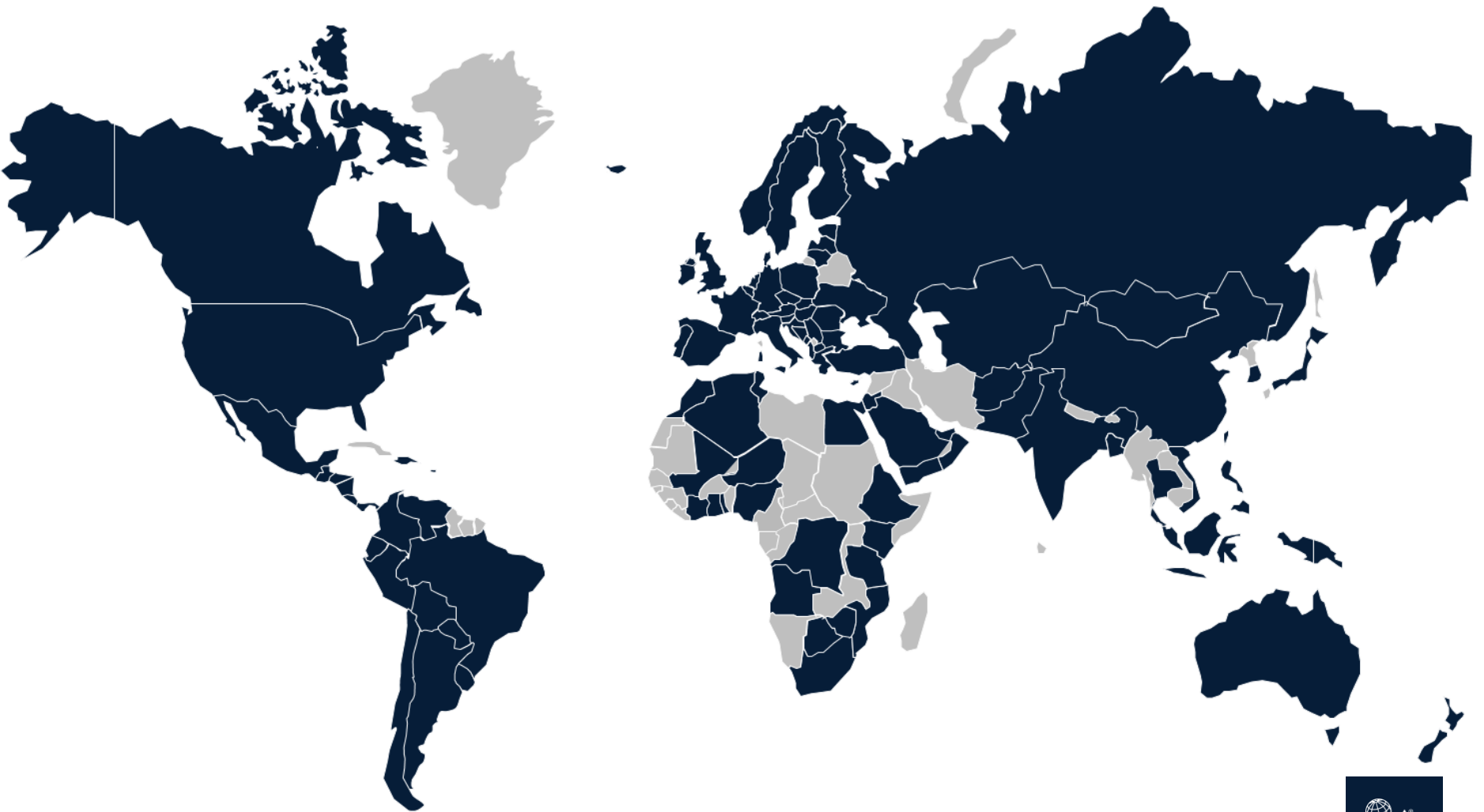
The IIA in the 90s



The IIA in the 2000s



The IIA Today



Added in the last 3 years!

IIA Afghanistan

IIA Angola

IIA Bahrain

IIA Kazakhstan

IIA Jordan

IIA Mongolia

IIA Niger

Pakistan*

IIA Rwanda

IIA Togo

IIA Venezuela

Vietnam*

IIA Yemen



Global IIA Today

**109 IIA Affiliates Worldwide
and
159 Chapters in North America**

**IIA Members in more than
170 Countries + Territories**



IIA Global Membership

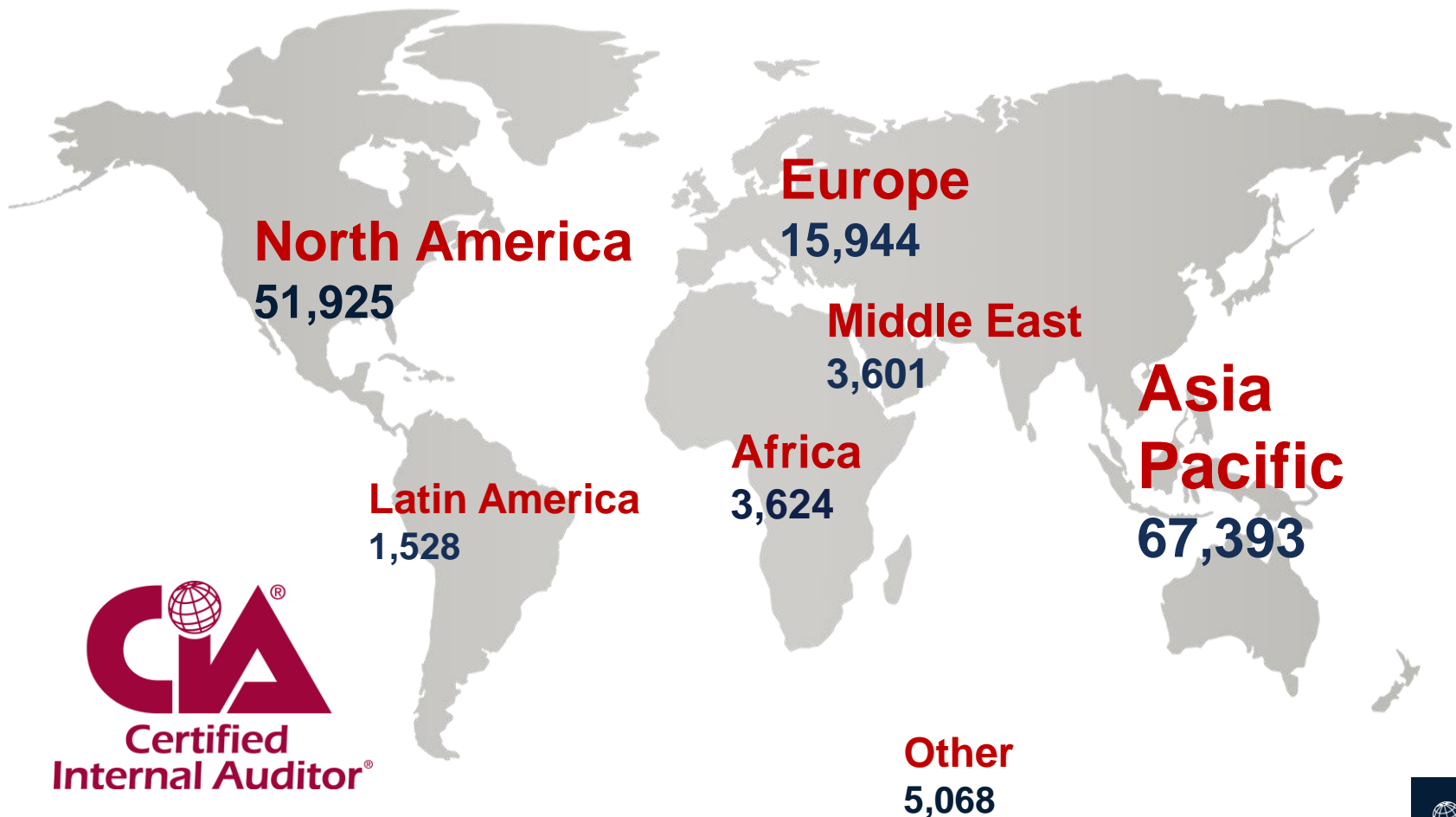
192.201

**Members
Worldwide**

IIA Members by Region



Total CIAs by Region



Other IIA Certifications



15,249



7,492



6,879



5,283



563

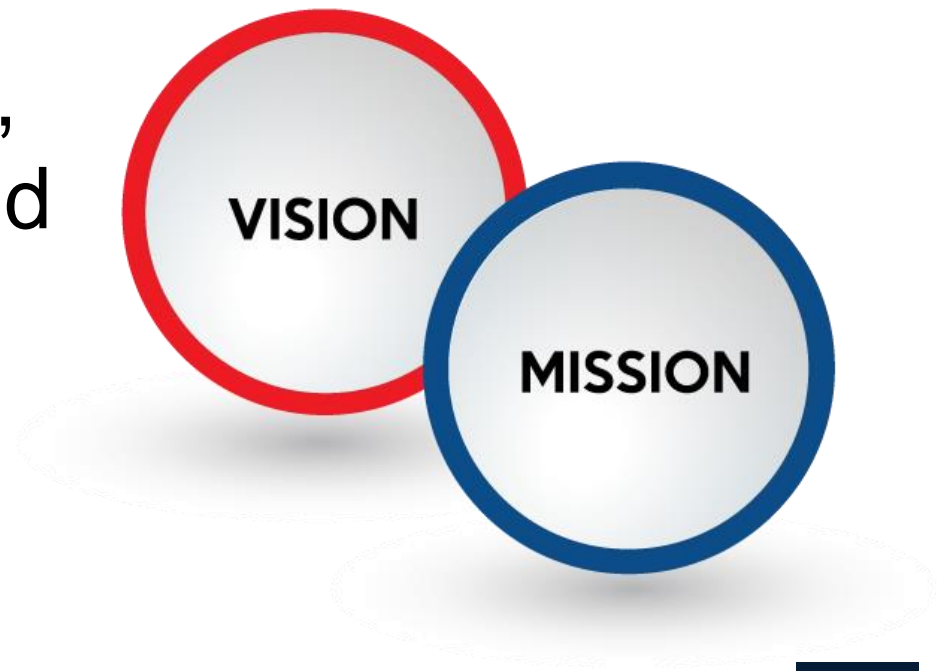
More than 35.000
other IIA
Certifications
have been
awarded
worldwide



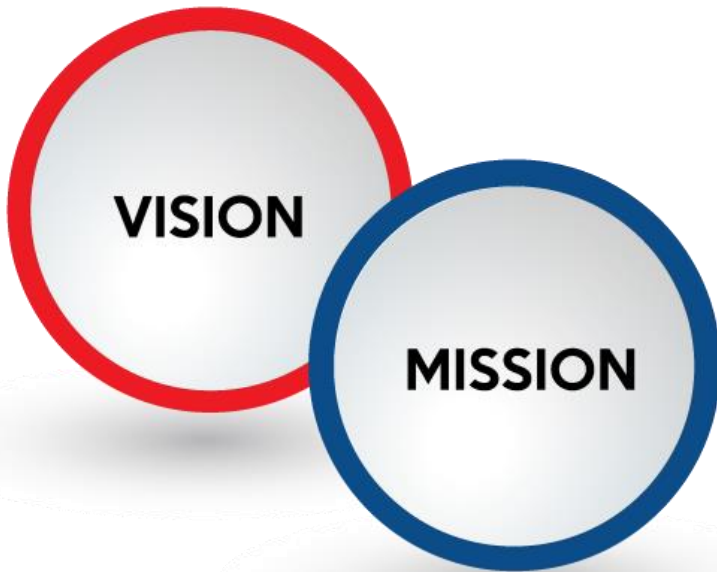
The IIA's Vision and Strategy

IIA Vision

Internal audit professionals are universally recognized as indispensable to effective governance, risk management, and control



IIA Mission



To lead the
internal audit profession
and enhance its value
to stakeholders
through empowered
members

The IIA's 2019-2023 Strategic Plan

GOAL A

Stronger Profession

GOAL B

Competent Professionals

GOAL C

Sustainable Global Value



Stronger Profession

Lead the Profession: Advocacy



We must all advocate for the internal audit profession to be recognized and valued



Advocacy is done at the

- Global level
- Regional level
- National level
- Local level

Be an Advocate for the Profession



Advocacy
resources



Advocacy Resources

- **Position Papers**

- The Three Lines of Defense in Effective Risk Management and Control
- The Role of Internal Auditing in Enterprise-wide Risk Management
- The Role of Internal Auditing in Resourcing the Internal Audit Activity
- Why Conformance Matters

- **White Paper (IIA and IFAC)**

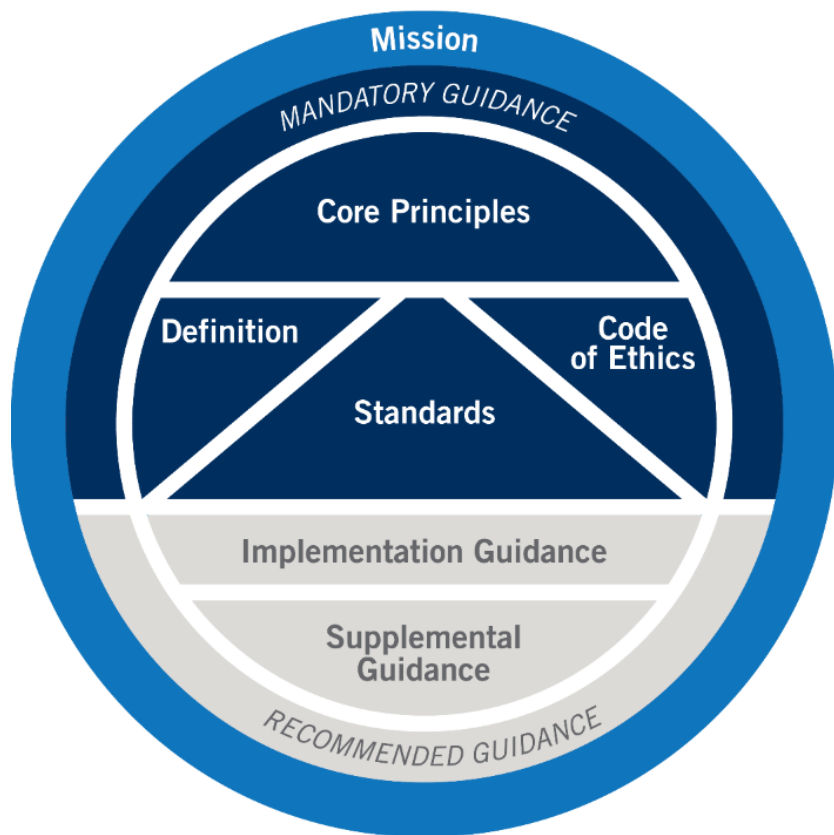
- How the Distinct Roles of Internal Auditing and the Finance Function Drive Good Governance





Competent Professional

Follow the Standards



Mandatory Guidance

Available in **39** languages

Free to members and
to non-members

Recommended Guidance

Available in **20** languages

Free to members
Cost to non-members

2018 GUIDANCE

Stay up to date on Guidance



1. Auditing Grants in the Public Sector
2. Coordination/Reliance: Developing Assurance Map
3. Auditing Model Risk Management
4. Auditing Liquidity Risk
5. Auditing IT Governance

Make the IPPF Your Reference

To access, contact your local IIA Affiliate or visit the IIA Global Website at www.globaliia.org



The screenshot displays the homepage of The Institute of Internal Auditors (IIA) Global website. The header features the IIA logo and the word "Global". A navigation bar includes links for Standards & Guidance, Knowledge & Research, Certifications & Qualifications, Education & Events, and About the Profession. Below the navigation bar, there are buttons for "DONATE NOW" and "JOIN THE IIA". The main content area is titled "Standards & Guidance" and features a large banner for the International Professional Practices Framework (IPPF). The banner includes the IPPF logo and the text "The IPPF: The Framework for Internal Audit Effectiveness". Below the banner, there is a section titled "Standards & Guidance — International Professional Practices Framework (IPPF)" which provides a brief overview of the IPPF. To the left of the main content, there is a sidebar with a list of links under the heading "Standards & Guidance". The sidebar links include: Standards & Guidance - IPPF, IPPF Oversight Council, Mission of Internal Audit, Mandatory Guidance (Core Principles, Standards, 2016 Standards Exposure, Code of Ethics, Definition of Internal Auditing), Recommended Guidance (Global Guidance Contributor), Topics and Resources (Global Public Sector Insights, Sarbanes-Oxley, UK Financial Services, Responses to Regulators, Reprint and Translate).

Standards & Guidance

Standards & Guidance - IPPF
IPPF Oversight Council
Mission of Internal Audit

Mandatory Guidance
Core Principles
Standards
2016 Standards Exposure
Code of Ethics
Definition of Internal Auditing

Recommended Guidance
Global Guidance Contributor

Topics and Resources
Global Public Sector Insights
Sarbanes-Oxley
UK Financial Services
Responses to Regulators
Reprint and Translate

The IPPF: The Framework for Internal Audit Effectiveness

Standards & Guidance — International Professional Practices Framework (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 recommended guidance. The updated Framework was introduced in July 2015. Take a look at the video to learn more about it.

New Standards Are Now in Effect

Modifications proposed for The IIA's *International Standards for the Professional Practice of Internal Auditing* were approved in October 2016 and are now in effect. The revisions include the addition of two new standards, alignment of the Standards to the Core Principles, and updates to existing standards.

All new implementation guides are available to help you with the key changes to the Standards. An updated edition of the International Professional Practices Framework (IPPF) guide, more commonly known as the Red Book, is now available. Visit the IIA Bookstore for more information.

Demonstrate your Proficiency



- **3**-part CIA Exam
- Exam available in **18** languages
- **750** testing centers located in **140** countries

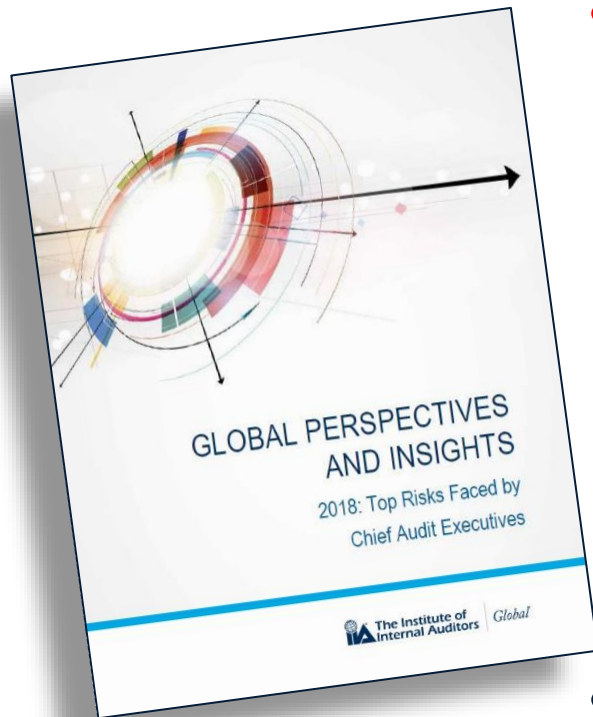
Download [Certification Candidate Handbook](http://www.globaliia.org) at
www.globaliia.org

Drive your Career Forward

- First step towards becoming a CIA
- Demonstrate your internal audit aptitude
- Designation for candidates who pass the **CIA Part 1** exam
- Ideal for new or rotational internal auditors
- Valid for 2 years



Keep up with Future Trends

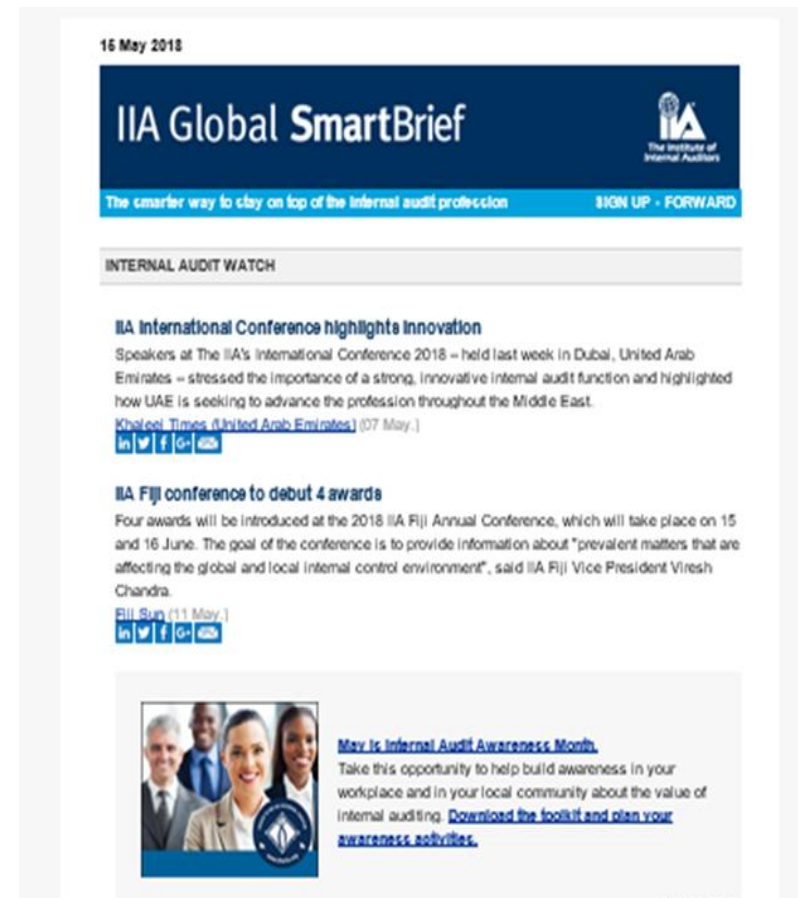


- **Global Perspectives & Insights**
 1. Internal Audit in the Age of Disruption
 2. Special Reports on Artificial Intelligence – 3 parts
 3. 2018 Global Risk Report: Top Risks Faced by Chief Audit Executives
 4. Agility and Innovation
- Available in **8** languages
- **Free** to members and non-members

Read News about Internal Audit

Monthly overview of market news and issues affecting internal auditors from leading global news sources

Global SmartBrief
is a free
IIA Member Benefit



Review the latest Research



Research

Sponsoring, conducting, and delivering knowledge that shapes the profession and practitioners globally.

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Student Resources

Aligning and partnering with colleges and universities to supply programs, grants, and scholarships.

- [Academic Resources](#)
- [Grants and Awards](#)
- [Audit Career Center](#)



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As a not-for-profit foundation, solely supported by donations, the Foundation relies on contributions to strengthen its global awareness goals — to advance the internal audit profession, and its practitioners and students. [Learn](#) how you can support our expansive bookstore, grants and awards, academic programs, and research projects.

Maintain your Professional Education



Contact your local IIA Affiliate for seminar, training and conference opportunities near you



Your Global Network

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Global CEOs Blog — Available in English , French and Spanish



Chambers on the Profession
Seasoned Reflections on Relevant Issues

Other IIA Bloggers



From the Mind of Mike Jacka

Mike Jacka, CIA, CPA, CPCU, CLU, worked in internal audit for nearly 30 years at Farmers Insurance Group. He is currently co-founder and chief creative pilot for Flying Pig Audit, Consulting, and Training Services (FPACTS).



Points of View by Pelletier

Jim Pelletier, CIA, is Vice President of Professional and Stakeholder Relations for The IIA. With an internal audit career spanning the corporate, government, and nonprofit worlds, he shares his forward-looking ideas on today's issues impacting the profession.



Solutions by Soileau

Laura Soileau, CIA, CRMA, CPA, discusses the daily challenges facing today's internal auditors. She is a director in Postlethwaite & Netterville's Consulting Department in Baton Rouge, La., and a 2014 *Internal Auditor* Emerging Leader.





Marks on Governance

Norman Marks, CRMA, CPA, was a chief audit executive and chief risk officer at major global corporations for more than 20 years. The views expressed in his blog are his personal views and may not represent those of The IIA.



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Learn From The Leader – IIA Training



2019 IIA International Conference



Aspiring Toward Leadership



Blockchain: Risks and Opportunities

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ORG
TO LINK



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Be Engaged

- Become/stay a member
- Volunteer in your local chapter
- Advocate for the profession
- Mentor a student
- Network with your peers
- Share your knowledge



IIA GLOBAL HEADQUARTERS
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Vice President
Global Relations &
Development