

The IPPF Evolution and the proposed Global Internal Audit Standards

The IIA is excited to provide a handy guide to resources that educators can access to stay up-to-date about the changes to the International Professional Practices Framework including the *International Standards for the Professional Practice of Internal Auditing*, proposed to be renamed Global Internal Audit Standards. A draft of the proposed Standards were released in English for a 90-day public review and comment period on March 1, 2023, followed by the release of the draft and survey in 20 other languages. The final version of the Global Internal Audit Standards are expected to be released by the end of 2023 and will become effective 12 months after the release date. A digital version should be available in January 2024 and a print edition is expected in March 2024.

Resources for Understanding the Proposed Global Internal Audit Standards

Detailed [table of contents](#) for the proposed Global Internal Audit Standards™

Detailed [mapping](#) of statements and concepts from the International Standards for the Professional Practice of Internal Auditing (2017) to the Proposed Global Internal Audit Standards™.

[Comparison](#) of the glossaries from the International Standards for the Professional Practice of Internal Auditing (2017) to the Proposed Global Internal Audit Standards™.

[Summary document to facilitate discussion between the chief audit executive and the board](#) of Domain III Principles and Standards, which cover responsibilities for governing the internal audit function.

[Short video overviews of each domain in the Global Internal Audit Standards.](#)

[What You Need to Know About the Proposed Changes to the Standards webinar](#) (April 18, 2023)

Other videos, including “How to Take the Survey” and Standards Board’s chairman’s message, are embedded here <https://www.theiia.org/en/standards/Standards-Public-Comment/>

Additional Resources (Archive)

Title	Type, topic	Release date	Author
Insights to Quality: "Achieving Quality with the Proposed Global Internal Audit Standards"	Information sheet, quality assurance and improvement program	9 April 2023	Warren Hersh
"Let Your Voice Be Heard: New Standards Exposure Draft Open for Comment" interview with CEO Anthony Pugliese	Video podcast, public comment on the Standards	7 March 2023	IIA staff

<u>Members</u> <u>Non-Members</u>			
"On the Frontlines: Why Comment on the New Standards"	Blog, guide to completing the survey	1 March 2023	Urton Anderson, Ph.D., senior advisor to the Standards
<u>Global Perspectives and Insights: Updating Standards for a Changing World</u>	IIA member thought leadership publication, overview of the changes	February 2023	Robert Perez
<u>"Building a Better Auditor: Setting Internal Audit Standards in the Public Interest"</u>	Blog, standard-setting process	7 November 2022	Lily Bi, Ph.D., executive vice president, Standards and Certifications
<u>The Evolution of IPPF and International Standards webinar</u>	webinar, overview of the IPPF Evolution project	November 2022	Mike Peppers, IASB chairman
<u>"The IIA's Standards Are Evolving"</u>	InternalAuditor.org article, overview of the IPPF Evolution project	28 September 2022	Judy Warner
Frequently asked questions (including FAQs about CIA exam) and other videos, including "Why Standards Matter" and message from the IIA CEO are embedded here https://www.theiia.org/en/standards/ippf-evolution/			