The Institute of Internal Auditors Research Foundation

Request for Proposal

Global Security and Fraud in Emerging Markets

INTRODUCTION AND INSTRUCTIONS

The Institute of Internal Auditors Research Foundation (IIARF) is the global leader in sponsoring, disseminating, and promoting research and knowledge resources to enhance the development and effectiveness of the internal audit profession.

The IIARF continually monitors demands by members and stakeholders of the professional to ensure they are receiving relevant and timely information. This request for proposal outlines a topic a topic of interest to The IIARF, and we look forward to receiving your proposal to address this need.

Please refer to the Proposal Submission Guidelines below for detailed instructions. Proposals will be evaluated by a review team; on receipt of proposal we will begin our review process which normally lasts 4-6 weeks, but may take longer.

Return your proposal as a Microsoft Word document via e-mail to research@theiia.org.

ALL RESPONSES TO THIS REQUEST FOR PROPOSAL ARE DUE NO LATER THAN MARCH 12, 2012.

If additional information is needed, please contact The IIA Research Foundation:

Tel: +1-407-937-1356
E-mail: research@theiia.org

Thank you for your interest in The Institute of Internal Auditors Research Foundation. We look forward to working with you.

TOPIC INFORMATION

Priority Topic	**Global Security and Fraud in Emerging Markets**
Topic Description	*Research that identifies best practices from companies/industries on specific, new and emerging issues in internal auditing as identified in the objectives below.*
Product Type	*Applied Research; surveys*

Purpose and Objectives	• Providing information on emerging fraud topics and trends, including methods/tools that can be used to educate audit committees and IAs, and other governance/assurance functions.
	• Focusing on outside of the box fraud issues (i.e. topics to be considered by CAE or Senior-level executive/manager)
	• Collection of case studies (looking at combined assurance efforts where possible across a number of governance functions, e.g. internal audit, forensic and investigative units, IT Security and Global Security teams etc)
	  ○ Fraud in emerging markets—orgs moving into non-westernized modern regimes (i.e. third-world and/or developing countries). How to build an audit framework (key fraud risks/governance) in these markets
	  ○ The role of an organization's Global Security Unit/Function and how they can work together with Internal Audit in relation to predicting and deterring or mitigating fraud on a global basis
	  ○ Cyber-fraud—whose role is it to deal with this and how can Internal Audit assist to provide combined and co-ordinated assurance over these risks?

Content Guidelines	• What are the emerging fraud risks and trends that I should be aware of (as an audit practitioner) to incorporate into my audit program and approach? • How do I add value to the organization and provide comfort to the audit committee that IA is focusing on relevant and topical fraud risks and trends? • Has the current global macroeconomic environment caused different types of fraud risks and trends to become more prevalent and have we seen new fraud risks manifesting? • Are there regional differences in fraud risks and trends and what are the fraud risks and trends that the CAE should be aware of when the organization is moving into emerging markets? • What is IA's role in detecting and deterring Global Security

	fraud and how do I work with our Global Security resources to incorporate these risks into the audit program? • How do I track back from potential global security attacks/incidents to prevent these types of occurrences in the future? • How does the IA team work with other risk, governance and control functions in the organization to provide combined assurance over key and emerging fraud risks and trends?
Target Audience	Experienced, senior-level executives/managers and CAEs
Timeframe	Six to nine months to complete
Data Available	*ACFE? Potential resources from security organizations; identify other cyber-crime groups?*
Deliverables	Practical case studies from surveys to cover topics such as fraud in emerging markets and IA's role in Global Security fraud. Have a section that has examples of how to discuss these areas with the audit committee; how can the IA work with the audit committee. [X] The primary deliverable requested (book w/case studies and an appendix with examples) [X] An article suitable for *Internal Auditor*, other IIA publications, and/or The IIARF web site. [X] A PowerPoint presentation summarizing the major findings and conclusions of the research. May be 10-20 slides to use at chapter meetings.
Literature to Consider in Developing the Proposal	
Other Information	Methods of research: Joint project with ACFE or Accounting Firm Survey to global membership to obtain case study material

PROPOSAL SUBMISSION GUIDELINES

The Institute of Internal Auditors Research Foundation has been the global leader in sponsoring, disseminating, and promoting research and knowledge resources to enhance the development and effectiveness of the internal audit profession.

Proposals should outline the approach you would take to meet the requirements as stated in the Request for Proposal. Proposals should not exceed **five pages** exclusive of appendices described below, and should contain the following basic elements:

1. Identification of the Priority topic being addressed.
2. A one-paragraph abstract, summarizing the research question, the method to be used and how it will benefit the internal audit profession.
3. Project description including:
    a. A statement of the research issue/question being addressed and how it relates to the internal auditing profession;
    b. A description of previous research, if any, and how your project adds to the previous work;
    c. A statement of research hypotheses being tested, if applicable;
    d. A statement of the research method that will be used;
    e. A statement of the expected results and benefits to the internal audit profession;
    f. A statement of the expected publication output(s) from the project, (e.g., practitioner article, monograph, scholarly journal article, book, etc.);
    g. Itemized timeline and budget, including budget rationale.
    h. Identification of proposed members of the research team including a brief description of their role.
    i. Appendixes:
        i. An appendix containing proposed interview questions/guidelines, and survey or experimental instruments, if applicable.
        ii. Curriculum vitae (CV) for each researcher (3 pages maximum)
        iii. Previous researcher affiliation with The IIA (previous research or educational products produced, volunteer participation, chapter officer, etc.)

Submit proposals by March 12, 2012 via e-mail to: research@theiia.org

Further information:
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