

2016

ANNUAL REPORT

IPPF Oversight Council

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Chairman's Message



Peter Gleason, Chairman
IPPF Oversight Council

The 2016 annual report of the International Professional Practices Framework Oversight Council (IPPFOC) summarizes the Council's sixth year of oversight. The IPPFOC is an international, independent body established by the IIA Global Board of Directors in 2010 to evaluate and advise on the adequacy and appropriateness of The IIA's IPPF standard- and guidance-setting processes. Since its inception in 2011, the IPPFOC has comprised one representative from each of the same five organizations: the National Association of Corporate Directors (NACD), the International Federation of Accountants (IFAC), the International Organisation of Supreme Audit Institutions (INTOSAI), the Organisation for Economic Co-operation and Development (OECD), and the World Bank.

The IPPFOC monitored a dynamic year in IIA Global Standards and Guidance. A new structure for the committees that develop IPPF guidance became effective July 2016. The implementation of the new IPPF continued through the coordinated efforts of the International Internal Audit Standards Board (IIASB), guidance committees, IIA institutes, and IIA global headquarters staff. The IIASB proposed changes to the *International Standards for the Professional Practice of Internal Auditing* and exposed them for public comment, releasing the revised *Standards* October 1, 2016 with an effective date of January 1, 2017. As planned, Implementation Guides were released to replace the Practice Advisories specifically associated with the attribute and performance standards.

Thus, in its role of supporting good organizational governance, the IPPFOC reviewed the charters for the new IPPF committees and observed their meetings. The Council also examined the processes for revising, exposing, and promulgating the *Standards* and for writing and publishing Supplemental Guidance. In addition, the Council monitored how The IIA addressed past observations and recommendations.

Respectfully, I take this opportunity to recognize our loss of Council member Wayne Moore, a Certified Internal Auditor and valued IIA volunteer for more than 35 years, who died in 2016. The IPPFOC joins IIA staff and volunteers in appreciating Wayne's lifelong contributions to The IIA and the internal audit profession.

I have served on the IPPFOC since January 2011 and became its chairman in 2014. In completing my final term, I welcome Alta Prinsloo as the new IPPFOC chairman and Friso Van der Oord as the new NACD representative. I'd also like to welcome new Council member Günther Meggeneder, who was chairman of the IIA Global Board of Directors 2010–2011. I extend my wholehearted appreciation to IIA President and CEO Richard Chambers, 2016–2017 Chairman of the IIA Global Board of Directors Angela Witzany, 2015–2016 Chairman of the IIA Global Board of Directors Larry Harrington, and the IIA staff and IPPFOC members with whom I have served.

Sincerely,

Peter Gleason

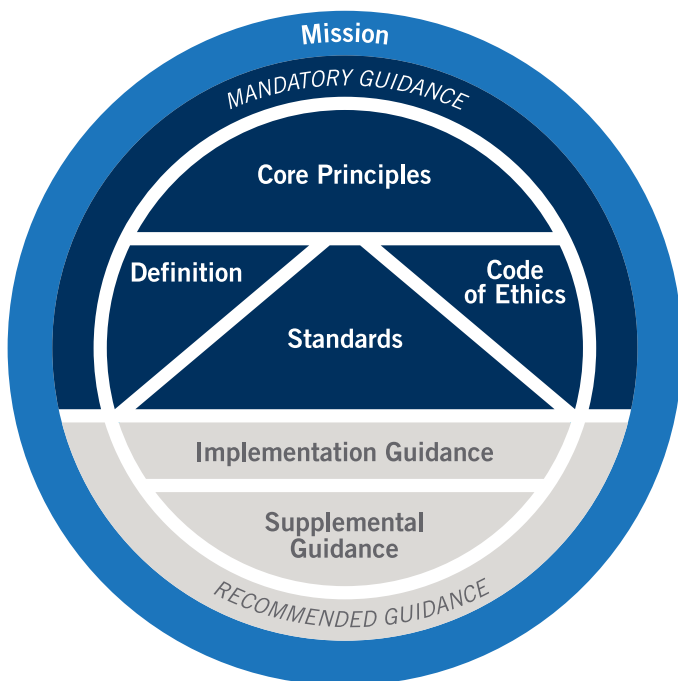
IPPFOC and the International Professional Practices Framework

The IIA Global Board of Directors established the IPPFOC in October 2010 to promote inclusiveness, transparency, and other qualities that would increase stakeholder confidence that the outputs of the International Internal Audit Standards Board (IIASB) and The IIA’s guidance development committees serve both internal audit stakeholders and a broader public interest globally.

The International Professional Practices Framework (IPPF)[®] is the conceptual framework that organizes authoritative guidance promulgated by The IIA. The scope of the IPPF is only authoritative guidance developed by an IIA international technical committee following appropriate due process. Technical committees are those committees and the board that report to either the Professional Practices Advisory Council (PPAC) or the Professional Guidance Advisory Council (PGAC). Their missions and structure are outlined below.

The IPPFOC oversees the PPAC and the PGAC and their respective committees and board. The IPPFOC’s mission is to evaluate and advise on the adequacy and appropriateness of The IIA’s IPPF standard- and guidance-setting processes. Based on its evaluations, the IPPFOC may recommend that the committees and/or the IIASB consider adjusting their charters and processes. The Council’s overarching role is to recommend process improvements to The IIA Global Board of Directors.

Appendix 1 provides the IPPFOC charter. Appendix 2 describes the elements of the IPPF.



Overview of the IPPF Volunteer Committees and Board

In 2016, The IIA revamped the structure and charters of the IASB, the professional guidance-setting committees, and the two governing advisory councils. The IASB and the Professional Responsibility and Ethics Committee (PREC) report to the PPAC. The Guidance Development Committee (GDC), Financial Services Guidance Committee (FSGC), Information Technology Guidance Committee (ITGC), and Public Sector Guidance Committee (PSGC) report to the PGAC.

The structure and missions of each advisory council and committee are briefly described here.

- The Professional Practices Advisory Council consists of the chairmen of the IASB and the PREC and the IIA Executive Committee's vice chair of Professional Practices. The PPAC's mission is "to serve the internal audit profession and the public interest by overseeing the development, promulgation, and issuance of Mandatory Guidance and Implementation Guidance."
 - The IASB's mission is "to provide authoritative, relevant, timely, and globally recognized standards and related guidance, essential to the delivery of consistent and high-quality professional internal auditing. The IASB develops, issues, and maintains the *International Standards for the Professional Practice of Internal Auditing*, manages the IPPF glossary, and guides the development of The IIA's International Professional Practices Framework (IPPF) Implementation Guidance in support of the *Standards*."
 - The PREC's mission is "to promote an understanding of, and to identify ways to promote the importance of, the professional responsibilities of internal auditors, certificate holders, and certificate candidates to include adherence with the Code of Ethics and conformance with the *International Standards for the Professional Practice of Internal Auditing*."
- The Professional Guidance Advisory Council consists of the vice chair of Professional Guidance and the chairmen of the GDC, FSGC, ITGC, and PSGC. The PGAC's mission is "to serve the internal audit profession and the public interest by overseeing the development, promulgation, and issuance of Supplemental Guidance."
 - The GDC's mission is "to strategically direct the development of IPPF Supplemental Guidance in support of internal auditors globally by identifying, prioritizing, commissioning, and ultimately, approving guidance specifically geared toward the unique needs of internal auditors."
 - The FSGC's mission is "to strategically direct the development of IPPF Supplemental Guidance in support of financial services auditors globally by identifying, prioritizing, commissioning, and ultimately, approving guidance specifically geared toward the unique needs of internal auditors servicing the financial services industry."

- The ITGC’s mission is “to strategically direct the development of IPPF Supplemental Guidance related to information technology (IT) in support of internal auditors globally by identifying, prioritizing, commissioning, and ultimately, approving guidance specifically geared toward the unique needs of IT audit.”
- The PSGC’s mission is “to strategically direct the development of IPPF Supplemental Guidance in support of public sector auditors globally by identifying, prioritizing, commissioning, and ultimately, approving guidance specifically geared toward the unique needs of internal auditors servicing the public sector.”

IPPFOC Membership

The IPPFOC reports to the IIA Global Board of Directors, which approves the stakeholder organizations that comprise the Council. The stakeholder organizations represent boards, management, public and private sector auditors, regulators and government authorities, investors, and international organizations. The IIA Global Board also appoints two IIA representatives. Appendix 3 provides member biographies.

ORGANIZATION	REPRESENTATIVE	TERM ENDS DECEMBER 31
IFAC	Alta Prinsloo	2016 ⁽¹⁾
INTOSAI	Jacek Jezierski	2018
NACD	Peter Gleason	2016 ⁽²⁾
OECD	Janos Bertok	2018
World Bank	Svetlana Klimenko	2017
The IIA	Denny Beran	2017
The IIA	Wayne Moore	2016 ⁽³⁾
The IIA	Lisa Hirtzinger	Ongoing ⁽⁴⁾

- (1) Alta Prinsloo will hold the chairman position for the 2017–19 term.
- (2) Peter Gleason completed two three-year terms, including fulfilling a term as chairman, which ended December 31, 2016. The NACD will be represented by Friso Van der Oord during the 2017–19 term.
- (3) Günther Meggeneder was appointed by Angela Witzany to replace Wayne Moore for the 2017–19 term as a designated IIA representative to the Council.
- (4) Lisa Hirtzinger is the vice president of IIA Global Standards and Guidance; her ex officio role is ongoing, nonvoting, and advisory in nature.

IPPFOC Accomplishments in 2016

In 2016, the oversight activities of the IPPFOC included:

1. Reviewing the IASB's process for publicly exposing the changes to the *Standards* and for receiving and managing public comments about the changes. The Council focused on responses from stakeholders. Denny Beran observed multiple IASB meetings related to the *Standards* exposure.
2. Reviewing the guidance development and release process for due diligence.
3. Observing meetings at The IIA's 2016 International Conference. Denny Beran and Alta Prinsloo joined the IASB's meeting. Svetlana Klimenko and Alta Prinsloo attended the PSGC meeting.
4. Reviewing new charters and work plans for guidance committees under a structure that had been revamped in 2016.
5. Examining new committees' processes and priorities.
6. Receiving briefings from Paul Sobel, chairman of the IASB, and Charlie Wright, vice chair of Professional Guidance.
7. Monitoring the implementation status of the IPPFOC's 2015 recommendations, especially related to the proposal to delink the IPPF/*Standards* glossary from the *Standards* and the needs to increase the stability of IIA global headquarters staff and to ensure the sustainability of the IPPFOC.

Key IPPFOC Observations in 2016

1. **All committees:** With new staff and new committees in place, the committees needed to focus on developing a process for knowledge transfer, criteria for project prioritization, and other processes as the committees evolve. The most recent meeting observation evidenced that project prioritization criteria had been established.
2. **All committees:** With the release of a large volume of guidance in 2016, the IPPFOC wanted to better understand the processes by which the committees can sustain momentum, interact, and share knowledge to align guidance messaging and maximize efficiency.
3. **IASB:** Outgoing and incoming IASB chairmen effectively transferred knowledge. Overlapping timing of the exposure of proposed *Standards* revisions and onboarding new members appeared to complicate the disposition process for new members. In the future, the IASB may wish to consider altering the timing of public exposure and review periods to avoid its concurrence with onboarding new members. The IASB clarified its responsibility for Implementation Guidance.

4. **Local guidance by institutes:** The IPPFOC continues to be concerned about the potential for local guidance (i.e., “thought leadership”) to be viewed as authoritative. It will be critical for The IIA to increase the communication and exchange of knowledge and guidance with IIA institutes globally to improve collaboration and define differences between pieces that should be considered “thought leadership” and those that qualify as “global guidance.”
5. **IIA Global Board of Directors:** According to the IPPFOC’s charter, every three years the IIA Global Board of Directors should reconfirm the participation of the organizations represented on the Council, which means this will occur in 2017.

Status of 2015 IPPFOC Observations

1. **Observation:** The IASB proposed delinking the IPPF/*Standards* glossary from the *Standards* to expand its application to the IPPF. The IPPFOC suggested that the IASB establish controls to ensure the clarity and consistency of the meaning of glossary terms when used within a standard.

Status: The proposal to delink the glossary from its position as part of the *Standards* was approved December 2015. The next step, planned for 2017, is to expand the existing glossary to include terms from Implementation Guidance and Supplemental Guidance. The expanded IPPF glossary is expected to be published in 2018.

The IASB will continue to ensure that glossary terms that could affect the meaning of a standard are included in future exposures of the *Standards*. Beginning in 2019, any defined terms that are relevant to the *Standards* will be included in the *Standards* exposure materials to ensure clarity of the meaning of the individual standards containing the defined term.

2. **Observation:** The IIA needed a process to ensure the creation of high-quality content in Supplemental Guidance.

Status: The IIA Global Standards and Guidance department created processes to collect input from committee members, institutes, and other stakeholders during the guidance planning phase. Additionally, the committee structure changed in 2016 to more efficiently and effectively leverage the experience and dedication of volunteers and enhance the quality and consistency of guidance and its linkage to existing guidance.

3. **Observation:** The IIA needed a strategy for sharing and distinguishing content and guidance across various IIA entities.

Status: An entitywide IIA content strategy process was initiated to improve content development and enhance the coordination among all IIA departments. The IIA created the role of chief knowledge officer to align content areas, processes, committees, charters, and advisory councils.

- 4. Observation:** The timeliness of the release of Supplemental Guidance could be improved.

Status: The committee structure changed in 2016 to ensure more timely release of guidance. In addition, the newly formed committees addressed the disposition of old materials due for review, refresh, or retirement.

- 5. Observation:** The IIA Global Standards and Guidance department should introduce a plan to reduce turnover of staff.

Status: The IIA and the IPPFOC have focused on succession planning and recruitment of high-quality talent to stabilize both entities within the growing IIA organization. In 2016, two experienced internal auditors were added to the Standards and Guidance staff, and the IPPOC added members who understand the IPPF, including a former member of the IPPF Relook Task Force.

- 6. Observation:** The stability, sustainability, and diversity of representation on the IPPFOC could be improved.

Status: The tenure of the IPPFOC members has increased. Every three years, the IIA Global Board must confirm the addition of the organizations (not the individuals) represented on the IPPFOC; its next approval will occur in July 2017. The Council will meet in March 2017 to discuss a strategy for evaluating the organizations to be considered as a source of additional IPPFOC representatives.

IPPF Goals for 2017

1. Observe committee meetings, especially to consider committee interactions, knowledge sharing, efficiency, and ongoing momentum to produce quality guidance.
2. Observe PGAC and PPAC meetings and look for ways to enhance efficiency and knowledge sharing.
3. Ask the IIA Global Board of Directors to review potential organizations that could be added to the IPPFOC.
4. Observe and monitor the PREC for recommendations regarding rates of conformance with the IPPF's Mandatory Guidance.
5. Review the IPPFOC charter to ensure it reflects recent IIA committee changes and to consider the potential of extending the Council's role beyond oversight by adding an advisory capacity.
6. Continue to review due process, provide oversight, and monitor progress on recommendations, including a review of due process applied for guidance issued in 2016.
7. Evaluate processes related to defining and monitoring the local guidance of IIA institutes and to assuring quality translations of mandatory and recommended guidance.

Appendix 1 – IPPFOC Charter

MISSION

The mission of the International Professional Practices Framework (IPPF) Oversight Council is to evaluate and advise on the adequacy and appropriateness of The IIA's IPPF standard- and guidance-setting processes.

STRUCTURE

The IIA Global Board of Directors appoints the stakeholder organizations represented in the Council. These organizations represent boards, management, public and private sector auditors, regulators and government authorities, investors, and international organizations, as well as members selected by the IIA Global Board of Directors. Participation by the various organizations is reconfirmed every three years.

The Council shall be made up of no more than 11 members as follows:

- Representatives nominated from different organizations in the stakeholder community, excluding IIA national or international volunteers or staff who have served or worked for The IIA in the past two years.
- Two individual members appointed by The IIA chairman of the board, excluding those currently serving on any of the IPPF standard- and guidance-setting committees that are subject to oversight of this Council.
- The IIA vice president responsible for the IPPF standards and guidance (ex officio member and staff, nonvoting).

The Council may invite a number of nonvoting observers to participate in its deliberations.

To ensure the Council is refreshed, any individual shall not serve more than two consecutive three-year terms, excluding the ex officio member, staff position. In the event that a vacancy occurs during a Council member's term, the replacement individual may fulfill the remaining term of the original Council member and afterward, up to two consecutive three-year terms.

The voting members shall select the chairman from among the members of the stakeholder community. The chairman's term shall be three years. If reappointed by the voting members, the chairman may serve a consecutive and additional three-year term, not to exceed six years in total as chairman.

RESPONSIBILITIES

In order to promote inclusiveness, transparency, and other qualities that will generate internal audit stakeholders' confidence that the outputs of IIPPF standard- and guidance-setting committees are in the public interest, the Council will:

- Evaluate the rigor of IIPPF mandatory guidance-setting process prior to its approval.
- Evaluate procedures for IIPPF recommended guidance-setting and determine whether they represent internationally accepted practices.
- Recommend to the IIA Global Board of Directors improvements to the IIPPF standard- and guidance-setting processes.
- Review the process by which the IIPPF standard- and guidance work plans are set and the reasonableness of the content of those plans.
- Recommend to the IIA Global Board of Directors additions to the content of the work plans, when deemed appropriate.
- Review the charters of the IIPPF standard- and guidance-setting committees of The IIA.
- Communicate in the Council's annual report the adequacy and the appropriateness of the processes employed for IIPPF standard- and guidance-setting.
- At least every three years, review and, where appropriate, recommend to the IIA Global Board of Directors changes to the IIPPF Oversight Council's charter.
- At least annually, the chairman of the Council will report to the IIA Global Board of Directors regarding the Council's activities.

Appendix 2 – About the IPPF

The IPPF is the conceptual framework that organizes authoritative guidance promulgated by The IIA. “Authoritative” refers to guidance developed through a due diligence process that involves IIA international committees and independent oversight. The guidance in the IPPF is organized into categories of Mandatory Guidance and Recommended Guidance. Recommended Guidance is subdivided into Implementation Guidance and Supplemental Guidance. The elements of the IPPF and its guidance are defined below.

THE MISSION OF INTERNAL AUDIT

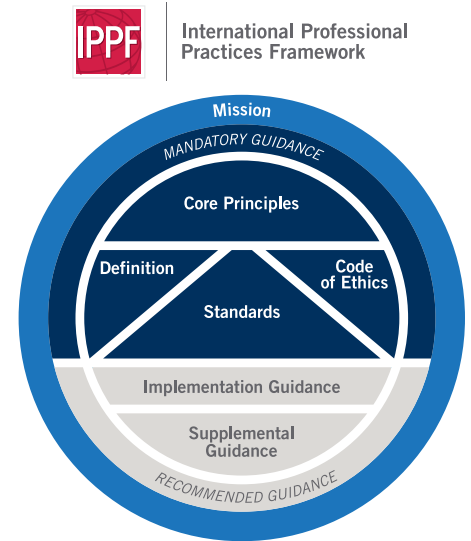
The Mission of Internal Audit is “to enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight.” The Mission articulates what internal audit aspires to accomplish within an organization. Its place in the IPPF is deliberate, demonstrating how practitioners should leverage the entire framework to facilitate their ability to achieve the Mission.

MANDATORY GUIDANCE

- Definition of Internal Auditing.
- Code of Ethics.
- Core Principles for the Professional Practice of Internal Auditing.
- *International Standards for the Professional Practice of Internal Auditing.*

RECOMMENDED GUIDANCE

- Implementation Guidance.
- Supplemental Guidance: Practice Guides, Global Technology Audit Guides, Guides to the Assessment of IT Risks.



<p>Mandatory Guidance</p> <p>Conformance with the principles set forth in Mandatory Guidance is required and essential for the professional practice of internal auditing. Mandatory guidance is developed following a due diligence process that includes public exposure. The mandatory elements of the new IPPF are the Core Principles, the <i>Standards</i>, the Definition of Internal Auditing, and the Code of Ethics.</p>	
<p>Definition of Internal Auditing</p>	<p><i>“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.”</i></p> <p>The Definition of Internal Auditing continues to articulate what internal auditing is and states the fundamental purpose, nature, and scope of internal auditing.</p>
<p>Code of Ethics</p>	<p>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.</p>
<p>Core Principles for the Professional Practice of Internal Auditing (Core Principles)</p>	<p>Taken as a whole, the principles articulate internal audit effectiveness. For an internal audit function to be considered effective, all Core Principles should be present and operating effectively. How an internal auditor, as well as an internal audit activity, demonstrates achievement of the Core Principles may be quite different from organization to organization, but failure to achieve any of the Core 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 Audit).</p> <p>The Core Principles are (1) demonstrates integrity; (2) demonstrates competence and due professional care; (3) is objective and free from undue influence (independent); (4) aligns with the strategies, objectives, and risks of the organization; (5) is appropriately positioned and adequately resourced; (6) demonstrates quality and continuous improvement; (7) communicates effectively; (8) provides risk-based assurance; (9) is insightful, proactive, and future-focused; (10) promotes organizational improvement.</p>

<p><i>International Standards for the Professional Practice of Internal Auditing (Standards)</i></p>	<p>Provides a framework for performing and promoting internal auditing. The principles-focused <i>Standards</i> are mandatory and consist of:</p> <ul style="list-style-type: none"> • 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 the statements. • A glossary. <p>It is necessary to consider both the statements and their interpretations to understand and apply the <i>Standards</i> correctly. The <i>Standards</i> employ terms that have been given specific meanings, which are included in the Glossary.</p>
<p>Recommended Guidance Recommended guidance is endorsed by The IIA through a formal approval process. It describes practices for effective implementation of the Definition of Internal Auditing, Code of Ethics, and the <i>Standards</i>, as well as the new Mission of Internal Audit. The two elements of Recommended Guidance under the new IPPF are Implementation Guidance and Supplemental Guidance.</p>	
<p>Implementation Guidance</p>	<p>An expanded, more comprehensive suite of guidance to replace Practice Advisories, assists internal auditors in achieving conformance with the <i>Standards</i>.</p>
<p>Supplemental Guidance</p>	<p>Provides detailed guidance for conducting internal audit activities. These include topical areas, sector-specific issues, as well as processes and procedures, tools and techniques, programs, step-by-step approaches, and examples of deliverables.</p> <p>Effective with the July 2015 launch of the New IPPF, all Practice Guides (PGs), Global Technology Audit Guides (GTAGs), and Guides to the Assessment of IT Risks (GAITs) automatically became part of the Recommended Supplemental Guidance layer.</p>

Appendix 3 – 2016 IPPFOC Members



Peter Gleason is president and CEO of the National Association of Corporate Directors (NACD). He is responsible for ensuring NACD effectively manages growth while continuing to deliver resources to help directors navigate the key issues influencing boardrooms now and in the future. Previously, Gleason was managing director and chief financial officer of NACD, served as treasurer for the NACD Board of Directors, and led NACD's research group focused primarily on helping establish and refine leading practices to enhance board performance. Gleason is a member of NACD's national faculty and is regularly quoted in the national media. He is a director at Nura Health.



Denny Beran, QIAL, CIA, CCSA, CRMA, CPA, CFE, is the retired senior vice president of audit for the JCPenney Co., one of America's leading retailers with stores throughout the United States and Puerto Rico. Joining the company in 1971, Beran spent his 40-year career working his way up through the ranks of the internal audit division. He is a longtime member of The IIA and was the 2011–2012 chairman of the IIA Global Board of Directors. Beran has been awarded two of The IIA's most prestigious awards: the Victor Z. Brink Award for Distinguished Service (1999) and the Bradford Cadmus Memorial Award (2016).



János Bertók is head of the Public Sector Integrity Division in the Organisation for Economic Co-operation and Development (OECD). For more than 15 years, he has led OECD activities for promoting integrity and preventing corruption in the public sector. Before joining the OECD in 1997, Bertók was director in the Prime Minister's Office in Hungary, in charge of the modernization of public administration that included the reform of internal control. His previous career focused on creating new legal and institutional frameworks for the public administration and civil service in the transition period.



Jacek Jezierski, CRMA, is advisor to the president, Supreme Audit Office of Poland (NIK), a member organization of INTOSAI. He advises on international issues and represents NIK within various bodies of INTOSAI and its regional structure, EUROSAI. Jezierski has been involved in public auditing since 1992 and also has extensive internal auditing experience. He became vice president of NIK in 1998 and served as president from 2007 to 2013. Jezierski chaired the governing board of EUROSAI from 2008 to 2011. Before that, Jezierski served on the OECD Board of Auditors and the OECD Audit Committee. From 2011 to 2015, he served on The IIA's IIASB.



Svetlana Klimenko, CPA, CA, is a lead financial management specialist in the World Bank Group. She is also a leading technical specialist in public sector governance, international accounting, and auditing standards in the public and private sectors. She directs capacity-building initiatives in the Latin American and Caribbean regions of the World Bank Group. Prior to joining the World Bank Group, she was a manager for Deloitte. She holds a master's degree in economics and engineering.



Alta Prinsloo, CA, is executive director, Quality and Development, at the International Federation of Accountants (IFAC), where she is responsible for initiatives to develop the global accountancy profession, including accountancy capacity building and “Accountability. Now.” — an initiative focused on transparency and accountability in the public sector. Prinsloo also oversees IFAC's quality and membership, including the IFAC Member Compliance Program, as well as human capital and intellectual property management. In the past, she served in a variety of executive roles for the International Auditing and Assurance Standards Board, including governance and nominations, strategic planning, risk management, finance, operations and IT, human resources, and intellectual property. Prinsloo is originally from South Africa and holds a master's degree in financial management.



Lisa Hirtzinger, QIAL, CIA, CCSA, CRMA, is The IIA's vice president, Global Standards and Guidance. Her responsibilities include the development and dissemination of relevant professional guidance for the internal audit profession. Over the past 11 years, Hirtzinger has held several positions in The IIA related to advancing the quality of IIA content, including curriculum development, standards and guidance, and exam development. Her previous experience includes financial oversight and consulting for Wells Fargo & Co., as well as audit and assurance at EY. She holds an MBA and a master's degree in human resources development.

IN MEMORIAM: WAYNE G. MOORE



Longtime IIA friend and volunteer Wayne G. Moore, CIA, CPA, died August 25, 2016, after a battle with cancer. Moore began serving on the IPPF Oversight Council in 2015. Before that, he had volunteered with IIA Global for more than 35 years, including in the roles of chairman of the IASB, chairman of the Board of Research Advisors, and vice chairman and trustee of The IIA Research Foundation. Analytical and innovative, Moore enthusiastically promoted the value of internal auditing while helping the profession to evolve. He exuded a genuinely caring personality, whether he was engaging with fellow committee members or IIA staff.

While chairman of the IASB, Moore played a key role in developing the current Definition of Internal Auditing and the original IPPF. He had also been a team leader for IIA Quality Services LLC, where he conducted quality assurance reviews for internal audit activities globally. In recognition of his outstanding service to the internal audit profession, Moore received The IIA's Bradford Cadmus Memorial Award in 2003.

Moore was president and CEO of Wayne G. Moore Consulting. For most of his career, he led the global internal audit activities at E. I. du Pont de Nemours and Company. He also worked in public accounting at the former Arthur Young & Co.



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