

The Board is ultimately responsible for establishing, monitoring, or discontinuing all certification and qualification programs upon recommendation by the Professional Certifications Board (PCB).

No affiliate has the authority to establish or maintain an internal audit or specialty-related certification or qualification program other than those approved, in writing, first by the PCB and ultimately by the Global Board.

Policy History

First Adopted: 11 July 2019

Last Revised:

Revision History:

1.8 Professional Guidance

Global Guidance

The International Professional Practices Framework (IPPF) is the global conceptual framework that organizes authoritative guidance developed and disseminated by The IIA through a formal process. Authoritative guidance is comprised of two categories:

Mandatory

Conformance with the principles set forth in mandatory guidance is required and essential for the professional practice of internal auditing. Mandatory guidance includes:

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

Recommended

Recommended guidance describes practices for effective implementation of mandatory guidance. Recommended guidance includes:

- Implementation Guidance such as Implementation Guides
- Supplemental Guidance such as Practice Guides

Developing Authoritative Guidance

The IIA requires all authoritative guidance to be disseminated following a formal process. All mandatory guidance must be approved by two-thirds of the membership of the relevant committee or board prior to exposure or approval. Mandatory guidance must be publicly exposed for ninety (90) days. During the exposure period, The IIA will provide members, stakeholders, and other professionals an opportunity to participate in the guidance process through submission of written comments. All changes to mandatory guidance are always reviewed by the IPPF Oversight Council to ensure compliance with this process.

Mandatory Guidance	Process	Required Approval(s)
Core Principles for the Professional Practice of Internal Auditing	<ol style="list-style-type: none"> 1. Developed by the International Internal Audit Standards Board or designee. 2. After exposure and comment, final review by the Professional Ethics and Responsibility Committee to ensure consistency with the Code of Ethics. 	<ol style="list-style-type: none"> 1. Global Board approves final content. 2. IPPF Oversight Council reviews and approves process.
Definition of Internal Auditing	<ol style="list-style-type: none"> 1. Developed by the Global Board or designee. 2. After exposure and comment, final review by the Global Board. 	<ol style="list-style-type: none"> 1. Global Board approves final content. 2. IPPF Oversight Council reviews and approves process.
Code of Ethics	<ol style="list-style-type: none"> 1. Developed by the Professional Ethics and Responsibility Committee. 2. After exposure and comment, final review by the International Internal Audit Standards Board to ensure consistency with the <i>International Standards for the Professional Practice of Internal Auditing</i>. 	<ol style="list-style-type: none"> 1. Global Board approves final content. 2. IPPF Oversight Council reviews and approves process.
International Standards for the Professional Practice of Internal Auditing	<ol style="list-style-type: none"> 1. Developed by the International Internal Audit Standards Board or designee. 2. After exposure and comment, final review by the Professional Ethics and Responsibility Committee to ensure consistency with the Code of Ethics. 	<ol style="list-style-type: none"> 1. International Internal Audit Standards Board approves final content. 2. IPPF Oversight Council reviews and approves process.
Recommended Guidance	Process	Required Approval(s)

Implementation Guidance such as Implementation Guides	<ol style="list-style-type: none"> 1. Developed by the International Internal Audit Standards Board or designee. 2. Reviewed by the Professional Ethics and Responsibility Committee to ensure consistency with the Code of Ethics. 	<ol style="list-style-type: none"> 1. Professional Practices Advisory Council approves the content outline and the final content. 2. IPPF Oversight Council reviews and approves process.
Supplemental Guidance such as Practice Guides	<ol style="list-style-type: none"> 1. Developed by the Professional Guidance Advisory Council or designee. 2. Reviewed by the International Internal Audit Standards Board to ensure consistency with the <i>International Standards for the Professional Practice of Internal Auditing</i>. 3. Reviewed by the Professional Ethics and Responsibility Committee to ensure consistency with the Code of Ethics. 	<ol style="list-style-type: none"> 1. Professional Guidance Advisory Council approves the content outline and the final content. 2. IPPF Oversight Council reviews and approves process.

Affiliate Role in Content Development

HQ staff will maintain a Content Development Policy, which will apply to The IIA and Affiliates.

Affiliates may **not** issue mandatory guidance. Affiliates should raise recommendations for changes to the International Professional Practices Framework to HQ staff who will refer such recommendations to the appropriate committee or board. Such recommendations will be considered and acted upon as appropriate and the result will be communicated back to the requesting affiliate.

Affiliates may develop a local interpretation of recommended guidance, such as a position paper, through the following process:

1. Notify The IIA of development plans and timeline at guidance@theiia.org to enable coordination and determine the potential for developing international guidance;
2. Provide The IIA a draft at guidance@theiia.org for review by the appropriate committee or board. The scope of review is to ensure that content is consistent with the

International Professional Practices Framework. The IIA will strive to provide feedback within thirty (30) days (longer if translation is required);

3. Content that is consistent with the International Professional Practices Framework will be included on The IIA’s guidance section on the website. All content should include local branding by the affiliate and a disclaimer providing that, “This <insert content name or type, for example, report> contains the views of <insert affiliate name> and not those of The Institute of Internal Auditors or any other affiliate.”

Affiliates may develop local thought leadership, recommendations, and reports in accordance with the Content Development Policy so long as all content includes local branding by the affiliate and a disclaimer providing that, “This <insert content name or type, for example, report> contains the views of <insert affiliate name> and not those of The Institute of Internal Auditors or any other affiliate.”

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