

Global Assembly Guidelines

A. Guidelines for Affiliates in designating Global Assembly Representative (Representative)

These guidelines provide details regarding the selection and responsibilities of Global Assembly Representatives and the supporting processes.

Appointment of Global Assembly Representatives

- Each Affiliate is responsible for
 - appointing their Representative(s) when requested by Global HQ
 - designating one (1) official Representative for a two-year term
 - optionally designating one (1) alternate Representative for a two-year term
 - promptly notifying Global Headquarters of any changes in Representative(s)
 - reviewing the prescribed attributes, qualifications, and responsibilities when selecting their Representative(s)

Affiliate Responsibilities

- Each Affiliate is responsible for Representative's evaluation and succession planning. Representatives should be evaluated annually to ensure they are fulfilling their obligation.
- Each Affiliate is encouraged to add the role of "Global Assembly Representative" to whomever they appoint from among their board as their recognized responsibility.
- Affiliates should receive from their Representatives a report of the GA activities to be shared with their Board.
- The Representative(s) serves a 2 year term. Representatives should not hold the same position for more than two full consecutive terms in order to recognize new leaders and move successful leaders to new leadership positions.
- Either the official or the alternative Representative should attend all virtual meetings, absent a compelling reason. Attendance will be tracked for all meetings and activities.

Global Assembly Representative Attributes & Qualifications

Representatives may be the current, past or future Top Elected Officer, or any other member of the Affiliate Board, including the Chief Staff/Executive Officer, as long as they meet the outlined attributes and responsibilities of a Representative.

Global Assembly Representatives should meet with following attributes and qualifications:

- To be a member of The IIA
- To actively engage/participate in their Affiliate board.

- To be knowledgeable about your Affiliate activities and operations.
- To have working knowledge (written and spoken) of the English language.
- To have the necessary time to dedicate to the outlined responsibilities.
- To be empowered by the Affiliate to communicate their views and needs at Global Assembly meetings.
- Representatives are encouraged to hold IIA designated certifications

The duties and responsibilities of the Representative(s) include:

- a. Attend and participate fully in all meetings of the Global Assembly.
- b. Act as the liaison (connection) between the Global Assembly and their Affiliate Board.
- c. Representatives who have two unexcused absences or three total absences during their term may be asked to resign by the Chairman of the Global Board.
- d. Share leading practices and facilitate benchmarking among Affiliates.
- e. Identifying future potential leaders of the IIA and assist in developing them through recommendations for positions within the volunteer structure of the IIA.
- f. Other responsibilities as delegated by the Global Board.

Requirements

- Attendance - Affiliate should ensure that:
 - At least one Representative attends all in-person meetings. Up to one (1) official representative and one (1) alternate may attend for each Affiliate in good standing.
 - To limit the number of Representatives that participate in conference calls, either the official or the alternate Representative may attend the virtual meeting. These calls are recorded.
 - Planned absence from any meeting must be submitted in writing in advance to The IIA Global HQ by the affiliate Representative.
 - Non-excused absences by an Affiliate's representative(s) in 2/3 of the meetings will be reported to the Global Chairman of the Board.
- Resource requirements, Representatives should have the:
 - Resources to commit to assume a Representative role, including that travel expenses are funded as needed from their affiliate.
 - Availability, willingness and commitment to serve, and ability to dedicate appropriate time to the position.
 - Capability to attend and participate in one in-person meeting per year and additional teleconferences as scheduled.

- Credibility and ability to be a spokesperson for their affiliate - Representatives should:
 - Be credible as the representative and spokesperson for their Affiliate. Representatives should be competent and up-to-date with the standards and practices and The IIA's Code of Ethics, and with the latest developments in the role of the profession within the risk management, governance and control processes.
 - Have the full support of the Affiliate's board and not be perceived as divisive in the overall professional environment. Selection should be consistent with the strategic direction of the Global Board.
 - In no way cause embarrassment to The IIA or the profession of internal auditing, as a result of the individual's association with an employer, government or persons with a tainted reputation.

Identification and replacement of Representative(s):

- Selected official and alternate representatives approved by their board should be submitted to Global Headquarters.
- IIA HQ will maintain a record of Representatives' GA attendance at meeting and key activities.
- Affiliates that benefit from IIA Global funding to attend the in-person Global Assembly meeting will be restricted to bring only one Representative to that meeting.
- Official Representative who is no longer be able to complete their term should be replaced with the alternate. If no alternate was appointed, a new official representative must be appointed immediately.

Representation & Reporting

- Global Assembly input and feedback is intended to represent the collective voice of all Affiliates, not the individual voice of each Affiliate.
- A Global Assembly does not have official governance authority and any views of the Global Assembly are guiding, not authoritative.
- At in person meetings, Representatives will be pre-assigned to a specific room and table for each discussion session to ensure Affiliates with two Representatives carry an equal voice to those with just one.
- A report from each GA meeting will be reviewed and approved by the Chairman of the Board and distributed to all Affiliates.
- Representatives must consult with their board before any discussions, surveys or other form of communication from the Affiliate to Global Assembly is required
- Representatives must report to their board the outcomes of any Global Assembly meetings or activities.

- A nominal registration fee will be charged for a second Representative or social delegate in attendance at the Global Assembly in-person meeting.

B. Guidelines regarding the Global Assembly Process

The following describes the process by which the Global Assembly serves in an advisory role to the Global Board, the selection of topics, documentation and timing of meetings.

Identification of GA Topics

The following criteria will determine if a project, initiative or strategy will be labeled as a “GA Topic”:

- **GA Topic Criteria:**
 - The overall Global Strategic Plans
 - Is strategic in nature (such as specific tactics in the SP, or critical emerging risk that requires urgent response)
 - Is global in nature
 - Impacts Affiliates and Members worldwide
- **GA Consultation**
Any project, initiative or strategy identified as a GA Topic must include GA Consultation as part of their project plan
- **GA Consultation Process**

<u>Project Stage</u>	<u>Type of GA Consultation</u>
Assessment (current state, needs)	GA provides data
Exploration (initial concepts/principles)	GA provide input
Draft plan	GA provide feedback
Final plan	GA is informed
GA is informed	GA supports and communicates

- **Consultation Methods**
 - a. In-Person Meetings:
 - GA is informed via advance papers and onsite presentations
 - GA provides input and feedback via discussion sessions
 - GA provides feedback via instant polls
 - b. Virtual Meetings
 - GA is informed via pre-post documentation and online presentations
 - GA provides feedback via instant polling surveys
 - c. Surveys
 - GA provides data via surveys
 - GA provides input and feedback via surveys
 - d. GA Newsletter
 - GA is informed via E-newsletter
- **Documentation**
 - A. GA Meeting Agendas:
 - a. In-Person Annual Meeting
 - The overall Meeting Agenda covers 2 ½ days, and includes presentations on global trends and issues, challenges and opportunities facing the internal audit profession, strategic issues and opportunities within The IIA, and relevant discussion topics.
 - The Meeting Agenda includes up to three discussion topics. Discussions are typically 2 hours long. These discussion topics are based on a review of the GA Topics that lend themselves to input and/or feedback at the time the GA meeting is held.
 - The Meeting Agenda includes presentations based on GA Topics at various stages when it's pertinent to share critical updates on assessment, exploration, draft plan, final plan or implementation.
 - The Agenda is set by the Global Board with a discussion during their September/October teleconference and approval of the final agenda at their Midyear meeting. Global Assembly may suggest future GA Topics for consideration by the Global Board.

- b. Virtual Meetings
 - The Meeting Agendas for Virtual Meetings includes presentations based on GA Topics at various stages when it's pertinent to share critical updates on assessment, exploration, draft plan, final plan or implementation.
 - The Agenda is set by the Chairman of the Board in consultation with the IIA President and CEO.

- B. GA Action Dockets:
 - The GA Action Docket will track the GA Topics, indicating stage of consultation and status updates. It will be updated and communicated to the GA quarterly as part of the GA Newsletter.
 - The GA Action Docket will also be connected to and extracted from the Global Board Action Docket that will indicate the status and stage of consultation of GA Topics.

- C. Board/GA Relations:
 - a. Meetings
 - The Global Chairman presides over the Global Assembly.
 - Directors of the Global Board attend Global Assembly meetings (non-voting capacity).
 - The Representatives are invited to observe the open Global Board meetings.
 - A joint meeting of the GA and Global Board may be held at the In-Person Global Assembly.

 - b. Board Minutes
 - Once approved, the minutes of the open Global Board meeting will be shared with the Representatives.

 - c. Board Cover Papers
 - To help the Board keep track of what input and feedback the GA provided to the projects and initiatives, Board cover papers and resolutions will make reference to the GA Consultation Stage.

Timing of meetings

It is anticipated that joint teleconferences will be scheduled with Representatives to provide input or feedback depending on the status of the GA topic in between the Global Board in-person meetings. For example, the Global Board meets in-person in July and will receive an update on the Global Assembly activities. A teleconference with Representatives should be scheduled around September to hear any feedback from the Global Board and to provide input into potential GA Topics for the following year. The Global Board will take the input into consideration as the topics are finalized during the Global Board's meetings held at Midyear.

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
				GA			IC					MY
BOARD OF DIRECTORS		C		IP	C		IP			C		IP
Global Assembly	C			IP		C			C			
IC = Annual Meetings held at the International Conference GA = Annual Global Assembly In-Person Meeting MY = Midyear meetings C = Conference call IP = In-Person												

The above timing of meetings is subject to change.