The Institute of Internal Auditors

Global Internal Audit Standards

2023 Draft for Public Comment

This is a preview of the questions that will appear in the survey for the Global Internal Audit Standards – 2023 Draft for Public Comment.

The information in this document may be used to prepare to complete the survey. However, feedback cannot be submitted using this document.

To access the survey and submit your feedback, visit https://www.theiia.org/en/standards/ippf-evolution/.

If you have questions, contact standards@theiia.org.

The Institute of Internal Auditors (IIA) is reviewing and updating all elements of the International Professional Practices Framework (IPPF) including the International Standards for the Professional Practice of Internal Auditing. The proposed new IPPF will include the Global Internal Audit Standards, Topical Requirements, and Professional Guidance.

The purpose of this survey is to collect feedback on the Global Internal Audit Standards and Topical Requirements.

Review the Global Internal Audit Standards – 2023 Draft for Public Comment at https://www.theiia.org/en/standards/ippf-evolution/. The survey questions pertain to this draft.

As you take the survey, click "Next" to save your work and continue forward. Click "Back" to return to the previous page.

To receive a link to complete the survey later, click the "Save" button that is available at the bottom of each page. To resume the survey, use the custom link provided to you after you click "Save." When you click on the link, you will be directed to the first page of the survey. As you click through the pages, you will see that your previous responses were saved.

After completing the survey, click the "Submit" button on the final page of the survey.

After you submit your survey responses, you will have the option to save a copy of your answers as a PDF or email them to yourself.

The survey will be available to start or complete until 30 May 2023.

If you have questions, contact Standards@theiia.org. Thank you!

Survey Consent

I understand that data will be collected, processed, and handled according to the terms of The IIA's privacy policy. I consent to participate in this survey under these terms.
- ❍ Yes
- ❍ No

Your Role

Are you commenting as an individual or as an official representative of an organization? (Choose one.)
- ○ As an individual
- ○ As an official representative of an organization

Information About the Organization You Represent

Organization name _____

Your title related to the organization _____

Please provide your name and contact information. Providing this information is optional. All information will be kept confidential and used only to contact you regarding the feedback you provided, if needed.

Given name/first name _____

Family name/last name _____

Email address _____

Phone number (including international prefix)

_____

Please select the region where the organization is headquartered.
- ○ Africa
- ○ Asia Pacific
- ○ Europe
- ○ Latin America (and Caribbean)
- ○ Middle East
- ○ North America

Please select the country, dependency, or area of special sovereignty where the organization is headquartered. If the location is not listed, choose "other" at the end of the list and input the information.

Overall Opinion

To what extent do you agree or disagree with the structure of the proposed Global Internal Audit Standards being organized by Domains, Principles, Standards, and Considerations for Implementation and Considerations for Evidence of Conformance?
- ○ Strongly agree
- ○ Agree
- ○ Neutral (neither agree nor disagree)
- ○ Disagree
- ○ Strongly disagree

Please provide any additional comments or recommended changes for the structure of the proposed Global Internal Audit Standards.

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Introduction to the Global Internal Audit Standards

Introduction to the Global Internal Audit Standards
To what extent do you agree or disagree with the proposed content for this element?
- ○ Strongly agree
- ○ Agree
- ○ Neutral (neither agree nor disagree)
- ○ Disagree
- ○ Strongly disagree

Introduction to the Global Internal Audit Standards
Please provide any additional comments or recommended changes for the proposed content for this element.

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Glossary

Glossary
To what extent do you agree or disagree with the proposed content for this element?
- ○ Strongly agree
- ○ Agree
- ○ Neutral (neither agree nor disagree)
- ○ Disagree
- ○ Strongly disagree

Glossary
Please provide any additional comments or recommended changes for the proposed content for this element.

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Domain I. Purpose of Internal Auditing

Domain I. Purpose of Internal Auditing

To what extent do you agree or disagree with the proposed content for this element?
- ○ Strongly agree
- ○ Agree
- ○ Neutral (neither agree nor disagree)
- ○ Disagree
- ○ Strongly disagree

Domain I. Purpose of Internal Auditing

Please provide any additional comments or recommended changes for the proposed content for this element.

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Domain II. Ethics and Professionalism

Domain II. Ethics and Professionalism

To what extent do you agree or disagree with the proposed content for this element?
- ○ Strongly agree
- ○ Agree
- ○ Neutral (neither agree nor disagree)
- ○ Disagree
- ○ Strongly disagree

Domain II. Ethics and Professionalism

Please provide any additional comments or recommended changes for the proposed content for this element.

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Domain II. Ethics and Professionalism

From the list below, choose all areas for which you would like to provide feedback for this element.
- ❑ None
- ❑ Principle 1 Demonstrate Integrity
- ❑ Standard 1.1 Honesty and Courage
- ❑ Standard 1.2 Organization's Ethical Expectations
- ❑ Standard 1.3 Legal and Professional Behavior
- ❑ Principle 2 Maintain Objectivity

❑ Standard 2.1 Individual Objectivity
❑ Standard 2.2 Safeguarding Objectivity
❑ Standard 2.3 Disclosing Impairments to Objectivity
❑ Principle 3 Demonstrate Competency
❑ Standard 3.1 Competency
❑ Standard 3.2 Continuing Professional Development
❑ Principle 4 Exercise Due Professional Care
❑ Standard 4.1 Conformance with Global Internal Audit Standards
❑ Standard 4.2 Due Professional Care
❑ Standard 4.3 Professional Skepticism
❑ Principle 5 Maintain Confidentiality
❑ Standard 5.1 Use of Information
❑ Standard 5.2 Protection of Information

Domain III. Governing the Internal Audit Function

Domain III. Governing the Internal Audit Function
To what extent do you agree or disagree with the proposed content for this element.
○ Strongly agree
○ Agree
○ Neutral (neither agree nor disagree)
○ Disagree
○ Strongly disagree

Domain III. Governing the Internal Audit Function
Please provide any additional comments or recommended changes for the proposed content for this element.

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Domain III. Governing the Internal Audit Function
From the list below, choose all areas for which you would like to provide feedback for this element.
❑ None
❑ Principle 6 Authorized by the Board
❑ Standard 6.1 Internal Audit Mandate
❑ Standard 6.2 Board Support
❑ Principle 7 Positioned Independently
❑ Standard 7.1 Organizational Independence
❑ Standard 7.2 Chief Audit Executive Roles, Responsibilities, and Qualifications
❑ Standard 7.3 Safeguarding Independence
❑ Principle 8 Overseen by the Board
❑ Standard 8.1 Board Interaction
❑ Standard 8.2 Resources
❑ Standard 8.3 Quality
❑ Standard 8.4 External Quality Assessment

Domain IV. Managing the Internal Audit Function

Domain IV. Managing the Internal Audit Function
To what extent do you agree or disagree with the proposed content for this element?
- ❍ Strongly agree
- ❍ Agree
- ❍ Neutral (neither agree nor disagree)
- ❍ Disagree
- ❍ Strongly disagree

Domain IV. Managing the Internal Audit Function
Please provide any additional comments or recommended changes for the proposed content for this element.

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Domain IV. Managing the Internal Audit Function
From the list below, choose all areas for which you would like to provide feedback for this element.
- ❑ None
- ❑ Principle 9 Plans Strategically
- ❑ Standard 9.1 Understanding Governance, Risk Management, and Control Processes
- ❑ Standard 9.2 Internal Audit Strategy
- ❑ Standard 9.3 Internal Audit Charter
- ❑ Standard 9.4 Methodologies
- ❑ Standard 9.5 Internal Audit Plan
- ❑ Standard 9.6 Coordination and Reliance
- ❑ Principle 10 Manages Resources
- ❑ Standard 10.1 Financial Resource Management
- ❑ Standard 10.2 Human Resource Management
- ❑ Standard 10.3 Technological Resources
- ❑ Principle 11 Communicates Effectively
- ❑ Standard 11.1 Building Relationships and Communicating with Stakeholders
- ❑ Standard 11.2 Effective Communication
- ❑ Standard 11.3 Communicating Results
- ❑ Standard 11.4 Errors and Omissions
- ❑ Standard 11.5 Communicating the Acceptance of Risks
- ❑ Principle 12 Enhances Quality
- ❑ Standard 12.1 Internal Quality Assessment
- ❑ Standard 12.2 Performance Measurement
- ❑ Standard 12.3 Ensuring and Improving Engagement Performance

Domain V. Performing Internal Audit Services

Domain V. Performing Internal Audit Services
To what extent do you agree or disagree with the proposed content for this element?
- ❍ Strongly agree
- ❍ Agree
- ❍ Neutral (neither agree nor disagree)
- ❍ Disagree
- ❍ Strongly disagree

Domain V. Performing Internal Audit Services
Please provide any additional comments or recommended changes for the proposed content for this element.

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Domain V. Performing Internal Audit Services
From the list below, choose all areas for which you would like to provide feedback for this element.
- ❑ None
- ❑ Principle 13 Plan Engagements Effectively
- ❑ Standard 13.1 Engagement Communication
- ❑ Standard 13.2 Engagement Risk Assessment
- ❑ Standard 13.3 Engagement Objectives and Scope
- ❑ Standard 13.4 Evaluation Criteria
- ❑ Standard 13.5 Engagement Resources
- ❑ Standard 13.6 Work Program
- ❑ Principle 14 Conduct Engagement Work
- ❑ Standard 14.1 Gathering Information for Analyses and Evaluation
- ❑ Standard 14.2 Analyses and Potential Engagement Findings
- ❑ Standard 14.3 Evaluation of Findings
- ❑ Standard 14.4 Recommendations and Action Plans
- ❑ Standard 14.5 Developing Engagement Conclusions
- ❑ Standard 14.6 Documenting Engagements
- ❑ Principle 15 Communicate Engagement Conclusions and Monitor Action Plans
- ❑ Standard 15.1 Final Engagement Communication
- ❑ Standard 15.2 Confirming the Implementation of Action Plans

Questions Shown for Each <u>Principle</u> Selected for Feedback

To what extent do you agree or disagree with the proposed content for this element?
- ○ Strongly agree
- ○ Agree
- ○ Neutral (neither agree nor disagree)
- ○ Disagree
- ○ Strongly disagree

Why do you disagree with the proposed content for this element? (Choose all that apply.)
- ❑ Inaccurate _____
- ❑ Incomplete _____
- ❑ Not appropriate for small internal audit functions _____
- ❑ Superseded by local/government regulations or standards _____
- ❑ Lack of perceived benefit compared to cost _____
- ❑ Other _____

Please provide any additional comments or recommended changes for the proposed content for this element.

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Questions Shown for Each <u>Standard</u> Selected for Feedback

Requirements

To what extent do you agree or disagree with the proposed **requirements** for this standard?
- ○ Strongly agree
- ○ Agree
- ○ Neutral (neither agree nor disagree)
- ○ Disagree
- ○ Strongly disagree

Why do you disagree with the proposed **requirements** for this standard? (Choose all that apply.)
- ❑ Inaccurate _____
- ❑ Incomplete _____
- ❑ Not appropriate for small internal audit functions _____
- ❑ Superseded by local/government regulations or standards _____
- ❑ Lack of perceived benefit compared to cost _____
- ❑ Other _____

Please provide any additional comments or recommended changes for the proposed **requirements** for this standard.

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Considerations for Implementation and Evidence of Conformance

To what extent do you agree or disagree with the proposed **considerations for implementation and evidence of conformance** for this standard?
- ○ Strongly agree
- ○ Agree
- ○ Neutral (neither agree nor disagree)
- ○ Disagree
- ○ Strongly disagree

Why do you disagree with the proposed **considerations for implementation and evidence of conformance** for this standard? (Choose all that apply.)
- ❑ Inaccurate _____
- ❑ Incomplete _____
- ❑ Not appropriate for small internal audit functions _____
- ❑ Superseded by local/government regulations or standards _____
- ❑ Lack of perceived benefit compared to cost _____
- ❑ Other _____

Please provide any additional comments or recommended changes for the proposed **considerations for implementation and evidence of conformance** for this standard.

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Topical Requirements

Topical Requirements will provide the requirements for auditing specific topics and clarify the audit methodology. It is not required that all internal audit functions include these topics in the audit plan, which needs to be risk-based in supporting the organization's objectives. But when internal auditors provide assurance services on these topics, conformance with the Topical Requirements is required. More information on Topical Requirements is available at https://www.theiia.org/en/standards/ippf-evolution/
Do you support the inclusion of Topical Requirements in the IPPF?
- ❍ Yes
- ❍ No
- ❍ Not sure

Topical Requirements
Please provide any additional comments or recommended changes for the proposed content for this element.

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The list of the engagement topics included in the Topical Requirements will be determined through a systematic method including survey, market research, and input from internal auditors and stakeholders. The following is the initial list of audit topics being considered for Topical Requirements.

Cybersecurity
Fraud risk management
Information technology governance
Organizational governance
Privacy risk management
Public sector: performance audits
Sustainability: environmental, social, and governance
Third-party management

Do you support providing Topical Requirements for these topics?
- ❍ Yes
- ❍ No
- ❍ Not sure

Please list any additional topics you would like to be considered for development of Topical Requirements (optional).

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