Report on the Development and Public Consultation Processes for the Anti-Corruption Topical Requirement



The Institute of
Internal Auditors

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Introduction

This report describes The IIA's objectives and processes for setting the Anti-Corruption Topical Requirement for the internal audit profession. The report is intended to promote confidence among IIA members and stakeholders in the rigor, inclusivity, and oversight applied to the processes. The report is divided into these sections:

- Governance and content development processes.
- Public consultation details: issuing a draft and survey; and receiving, analyzing, and resolving comments to create the final publication.
- Resolution of major themes of the public comments.

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Governance and Content Development Processes

The governance and development processes for the Anti-Corruption Topical Requirement, like those for all content comprising The IIA's International Professional Practice Framework® (IPPF®), are designed to ensure that the needs of practitioners and stakeholders are met and that the requirements serve the public interest.

Inception

In 2023, The IIA's Standards and Guidance staff, together with IIA volunteer boards and councils, developed the concept of adding Topical Requirements as part of the "IPPF Evolution" project, a reevaluation and transformation of the IPPF. The project included updating the 2017 *International Standards for the Professional Practice of Internal Auditing*, resulting in the incorporation of the Code of Ethics, Core Principles, and Definition of Internal Auditing into the revised and newly named Global Internal Audit Standards™. The IPPF Evolution project also resulted in a new IPPF structure that added Topical Requirements as a core element.

A Topical Requirements Task Force made up of members of The IIA's Global Board of Directors, International Internal Audit Standards Board (IIASB), and Global Guidance Council (GGC) finalized the details of the Topical Requirements, including their purpose, name, mandatory nature, and the governance process for their development and maintenance.

Purpose

The purpose of Topical Requirements is to enhance the consistency and quality of internal audit services, strengthen the internal audit function's ongoing relevance in the evolving risk landscape, and raise the professionalism and quality of internal auditors' performance. Each Topical Requirement must align with this purpose.

Governance

The due diligence process established requirements for the ideation, prioritization, development, public review, approval, and publication of Topical Requirements.

The IIA Global Board authorized the GGC to work with IIA staff to develop and approve Topical Requirements. GGC members are certified, highly qualified, and experienced internal audit practitioners representing a diverse range of industries and global regions. Members are nominated and vetted for their volunteer roles, which have defined criteria and term limits, promoting opportunities for varied perspectives. The GGC is also responsible for reviewing Global Guidance.

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The Global Board authorized the IPPF Oversight Council (IPPFOC) to monitor The IIA's adherence to the criteria and processes for developing IPPF content, including the Topical Requirements. Council members represent The IIA and global organizations not directly linked to internal auditing, including the Global Network of Director Institutes, International Federation of Accountants, International Foundation for Ethics and Audit, International Monetary Fund, International Organization of Supreme Audit Institutions, Organisation for Economic Co-operation and Development, and World Bank. The Council evaluates and advises on the rigor of the standard-setting process and The IIA's adherence to established guidelines. Such oversight promotes inclusiveness, transparency, and confidence in the quality of internal audit services among stakeholders globally, which ultimately serves the public interest.

The IIA and IPPFOC published "Framework for Setting Internal Audit Standards in the Public Interest," which outlines a methodology for establishing standards that promote quality internal audit services globally. The methodology leverages the combined experience of qualified, competent professionals in a rigorous, professionally directed process to achieve these objectives:

- Determine whether changes to the IPPF are needed by reviewing its existing elements at least once every three years.
- Determine whether elements or concepts should be added to or removed from the IPPF, based on research into and an evaluation of the needs of the internal audit profession.
- Update content as determined by the review.
- Solicit broad stakeholder input on proposed changes through a public consultation period.
- Encourage formalized and inclusive stakeholder participation in meetings.
- Review feedback on the proposed content to identify opportunities for improvement or clarification.
- Identify groups of similar comments and organize them into "themes" for disposition, an agreed-upon approach to addressing comments.
- Publish the new IPPF content and the translations completed by IIA national institutes.
- Develop and publish supplemental materials to create public awareness of the changes and to facilitate implementation.

These and other IPPFOC recommendations to advance The IIA's standard-setting processes were incorporated into the governance process for Topical Requirements.

Overview of the Content Development Process

The Global Board's approval of a new type of content, Topical Requirements, outlined the intention to provide requirements for assessing governance, risk management, and control processes over specified risk areas.

It was determined that Topical Requirements would:

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- Ensure consistency and quality in engagement performance.
- Build confidence among internal audit stakeholders.
- Increase the focus on the resource investments required for internal audit functions.
- Strengthen the IPPF's ongoing relevance by addressing pervasive and evolving risks.

These goals were incorporated into the process for developing the Anti-Corruption Topical Requirement. The process stages are described here in general, with further details in later sections.

Ideation and Prioritization

IIA staff gathers suggestions for topics from key stakeholders, including IIA members, the public, and IIA volunteers (engaged as "knowledge groups") via surveys, focus groups, questionnaires, discussions, and other interactions. IIA staff then report this information to the GGC to consider during its annual planning process, where it determines the relevance of suggested topics. The GGC identified Anti-Corruption as a priority and unanimously agreed on it. Future annual reviews will include evaluating both proposed Topical Requirements and new topics.

Drafting

Experienced IIA technical staff and a designated staff project lead produced a draft of the Anti-Corruption Topical Requirement. The draft was prepared for public consultation through a rigorous process that included editorial reviews and discussions among IIA staff, GGC members, Anti-Corruption experts, IIA national institute leaders, and numerous stakeholders. IIA staff led the effort to solicit input from non-audit stakeholders to foster consideration of diverse perspectives. Additionally, the IIASB appointed two members to evaluate the draft's consistency with the Global Internal Audit Standards. IIA staff revised and finalized the draft based on this input, and the GGC approved it for public consultation.

Public Consultation

The public consultation draft was available on The IIA's website in English and seven additional languages for 45 days. During that time, the public could download and read the draft, the User Guide, and "Topical Requirements Application Guidance" to learn how to apply the mandatory requirements before clicking the survey link. Respondents were asked to indicate degrees of agreement or disagreement and comment directly in response to the survey's open-ended questions. Additionally, IIA staff directly solicited stakeholder feedback through scheduled video conference sessions and in-person meetings.

Following the public consultation, IIA staff and the GGC considered all input, organized public comments into themes, and discussed them to reach conclusions and agree on dispositions for each theme. Based on the dispositions, IIA staff, project team members, and subject matter experts with extensive, relevant experience made revisions through successive iterations. The requirements were evaluated to confirm that the intended "baseline" quality had been achieved. Details of the public consultation and disposition processes are described in later sections of this report.

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Approval and Publication

The revised draft was submitted to the GGC as the final version for review and approval. Two designated IIASB reviewers conducted a Standards consistency check, and the full IIASB approved that the document was consistent with the Standards. The required two-thirds plus one of the 22 GGC members voted to approve the final version and additionally voted that re-exposure for public consultation was not necessary.

The approval included two publications: the mandatory requirements and a separate nonmandatory User Guide of considerations to assist internal auditors with implementation.

Following GGC and IIASB approval, the IPPFOC conducted a final review and concluded on 23 October 2026 that the due diligence process had been properly followed.

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Public Consultation Details

Public comments were solicited and received in three ways:

- An online survey available in eight languages and promoted through extensive marketing and communications efforts.
- Manual submissions, such as letters, marked-up versions of the exposure draft, and emailed messages.
- Feedback received directly through solicited meetings and events during which representatives of The IIA, IIASB, and GGC delivered presentations to promote awareness of the draft Topical Requirement.

Survey for Public Comment

The primary option for submitting comments was via an online survey. The public comment survey was managed and administered by The IIA's Research and Insights department, which is experienced in designing and conducting surveys. The survey tool was configured to solicit respondents' satisfaction levels with the proposed draft and feedback for improvement. Several IIA national institutes collaborated to translate the draft and the public comment survey. The draft and survey were provided via theiia.org website in Arabic, Chinese Simplified, English, French, German, Japanese, Portuguese, and Spanish. Additionally, instructional and informational materials were provided in English, and institutes were invited to translate those materials.

The survey opened on 8 June 2026. The IIA used email, social media, a webinar, public relations, theiia.org website, and other forms of outreach to invite the public worldwide to submit feedback. The survey closed on 23 July 2026.

Ultimately, 234 survey respondents provided 550 comments for review. Figure 1 illustrates the number of survey responses from each defined region, demonstrating a global response.

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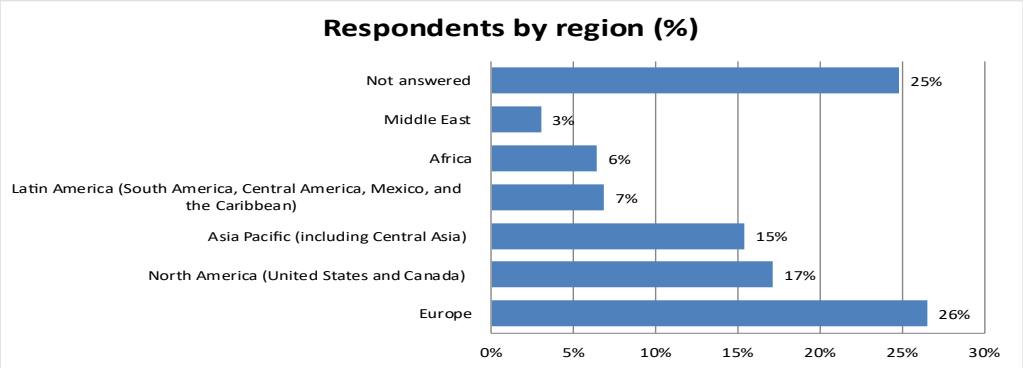
Figure 1. Anti-Corruption Topical Requirement Survey Response Data



Survey Tool

For categorization purposes, each survey respondent was required to indicate whether they were responding as an individual, as an official representative of an organization, or on behalf of an internal audit function.

Excluding administrative questions, the survey asked for the level of agreement with the content of a particular element on a five-point scale: strongly agree, agree, neither agree nor disagree, disagree, or strongly disagree. The other question type invited respondents to provide free-form text comments on each element for a total of five comment boxes.

Figure 2. Percentage of Agreement on Alignment With the Purpose of Topical Requirements

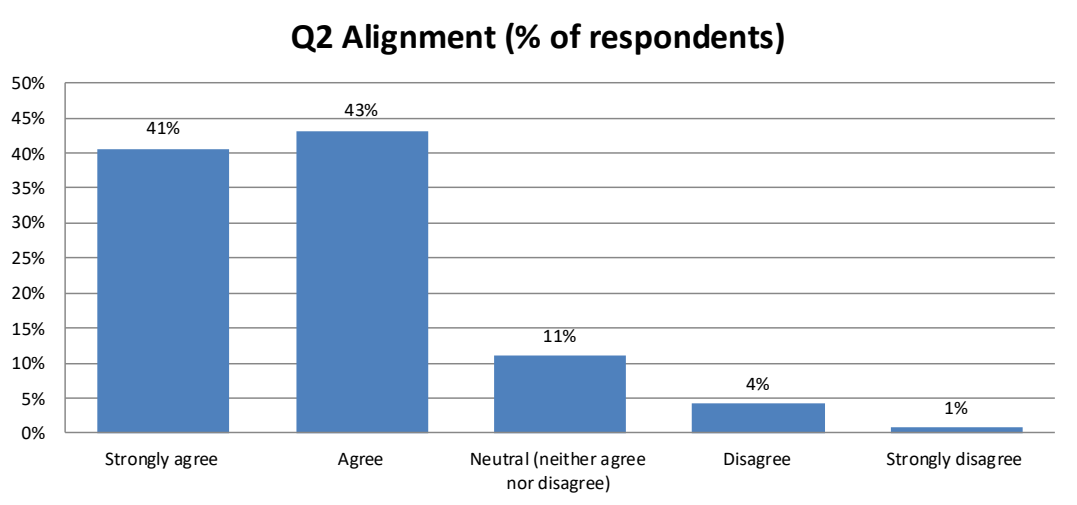


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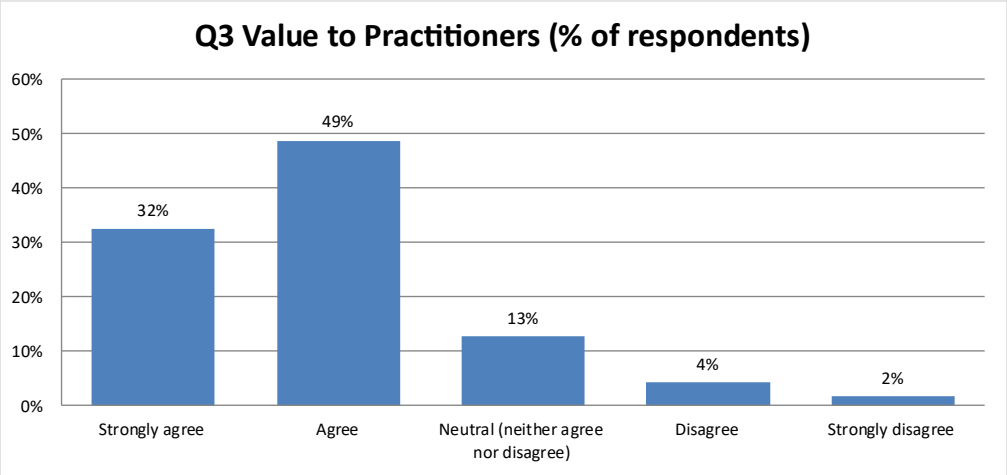
Figure 3. Percentage of Agreement on the Value to a Practitioner When Preparing an Engagement



Manual Submissions

Presentations and Meetings

Throughout the public comment and analysis period, IIA staff, GGC members, and relevant expert volunteers delivered presentations and held meetings with stakeholder groups to raise awareness of the proposed Topical Requirement and solicit feedback. The presentations were given to IIA members, professional service organizations, and other industry and stakeholder representative groups.

Meetings with significant non-audit stakeholders were held primarily to gather feedback from a public-interest perspective on potential perceptions and value of the Topical Requirement and its effect on the internal audit profession.

Letters

Individuals and organizations submitted letters in addition to or instead of surveys. The ten letters received provided helpful context for issues or concerns.

Analyses and Identification of Themes

To analyze the public consultation results, GGC members were assigned to a content review working group, assisted by a dedicated IIA staff member.

Grouping public comments and tagging them with “themes” that signify common ideas had been established and found to be an effective process during the analysis of survey responses related to the 2024 publication of the Global Internal Audit Standards. The IPPFOC recommended this methodology to promote quality and enable systematic quantification and a determination of the relative frequency of ideas.

Potential themes were initially identified using an artificial intelligence tool, then carefully vetted by staff and approved by the GGC. The working group reviewed all the comments and assessed

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the themes using a combination of quantitative and qualitative factors, applying professional judgment to analyze data from the public comment survey tool and manual submissions (for example, the main points in the letters were considered part of the corresponding themes).

The working group recommended how to respond to (dispose of) the themes, and the dispositions benefited from the reviewers' professional competence and due professional care. The themes and details of the dispositions were refined in successive rounds of review meetings, which provided additional opportunities to raise and resolve issues.

The GGC voted to approve all final dispositions by meeting the two-thirds-plus-one requirement.

The processes for identifying, assessing, and disposing of themes were documented and presented to the IPPFOC for review. The Council verified that the processes were consistent with expectations for standard-setting in the public interest.

Considerations for Re-Exposure

During the development of the 2024 Global Internal Audit Standards, the Global Board established criteria to determine whether the public comment period should be reopened on the revised draft. Since these criteria proved effective, the same criteria were applied to deciding whether to re-expose the Anti-Corruption Topical Requirement.

The GGC and IIASB members agreed in a vote that closed on 5 October 2026 that re-exposure was not required as:

- No new content was added compared to the exposed version.
- The requirements had not become more restrictive or stringent compared to the exposed version.
- The changes were based on the comments collected, and no decisions contradicted most of the comments or feedback received.

Approvals

Using an online survey tool, the GGC voted to approve the Anti-Corruption Topical Requirement, with a publication date of 23 November 2026, and an effective date of 23 November 2027.

IIA staff met several times with the IPPFOC to review and provide documentation supporting the due diligence exercised in adhering to the criteria for standard-setting in the public interest. The process documentation included steps for reviewing, approving, and issuing the Anti-Corruption Topical Requirement. After a thorough review of the supporting documentation, the IPPFOC on 23 October 2026 approved the adequacy of the due diligence process. The IPPFOC's approval released the document for publishing, translation, and promulgation.

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Disposition of Major Themes

The GGC working group read each public comment received via surveys, letters, and stakeholder interactions. They analyzed the comments, grouped by theme. This section describes the 12 major themes, providing context and the resulting dispositions. The order of the listing does not indicate the level of importance.

Theme 1: Proportionality and Risk-Based Application

Brief Description

Comments reflected competing views: some considered Topical Requirements too detailed, while others requested more prescriptive expectations. Respondents also raised coordination and reliance, maturity, and the need for application clarity.

Disposition and Rationale

- The Anti-Corruption Topical Requirement remains a principles-based global baseline rather than a tiered maturity model.
- Terminology was aligned with the Global Internal Audit Standards: one reference to risk appetite was changed to risk tolerance, and another was expanded to include both appetite and tolerance.
- No structural change was made because proportional application is intended to be guided by risk and professional judgment.

Theme 2: Definitions, Scope, and Terminology

Brief Description

Respondents asked for consistent definitions across the Topical Requirement and User Guide, clearer treatment of related terms, refined examples for public-sector and emerging-risk contexts, and alignment with recognized frameworks.

Disposition and Rationale

- Definitions were reconciled across the Topical Requirement and User Guide.
- The documents continue to avoid an exhaustive glossary, so the requirements remain principles-based and globally applicable.
- A public-sector paragraph was added to the introduction, and additional examples were added to the User Guide, including examples related to extortion, facilitation payments, and selected risk scenarios.

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- Consistent with the United Nations Convention against Corruption, which identifies specific offenses and behaviors rather than defining corruption comprehensively, corruption is addressed here through those specific acts.

Theme 3: Governance, Roles, and Independence

Brief Description

Many comments focused on distinguishing first- and second-line responsibilities, the board's governance role, the independence or objectivity of anti-corruption activities, and the need to consider tone at the top and tone in the middle.

Disposition and Rationale

- Governance language was revised to better reflect the board's oversight role and to strengthen reporting and monitoring expectations.
- References to specialized skills, knowledge, and abilities were added in alignment with other Topical Requirements.
- Access to legal counsel was added for those responsible for anti-corruption activities, with additional emphasis on appropriate independence and objectivity.
- The public was added as a relevant stakeholder, recognizing its importance in public-sector contexts.

Theme 4: Risk Assessment Methodology and ERM Integration

Brief Description

Some respondents viewed the requirements as too prescriptive, while others requested more detail, including scenario-based assessments. and explicit treatment of artificial intelligence.

Disposition and Rationale

- The term “regularly” was removed from the Controls section to avoid prescribing an undefined review frequency.
- No additional changes were made because the opposing requests for more and less prescription supported retaining a flexible, risk-based approach, including specific topics such as AI.
- The documents preserve organizational discretion to determine assessment frequency and methodology based on risk.

Theme 5: Control Design, Effectiveness, and Monitoring

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Brief Description

Respondents requested more standardized control expectations, stronger emphasis on operating effectiveness, integrated testing across overlapping Topical Requirements, and greater attention to culture, incentives, management override, conflicts of interest, and collusion.

Disposition and Rationale

- The Topical Requirement retains a generic, global, and nonprescriptive design rather than introducing a standard risk-control matrix or detailed test steps.
- No specific revisions were made to the Topical Requirement because the requested detail is better suited to application guidance and engagement methodology.
- The overall disposition reinforces that internal audit assessments should address how controls operate in practice, applying professional judgment to the organization's risk profile.

Theme 6: Third-Party Due Diligence and Overlap

Brief Description

Respondents highlighted overlap with the Third-Party Topical Requirement and requested that the controls extend beyond initial due diligence to the full relationship and ongoing monitoring.

Disposition and Rationale

- The anti-corruption requirements continue to address third parties because these relationships are a significant pathway to corruption risk. However, in this case the third party is the engagement subject, not the risk area. The Topical Requirement that applies depends on the risk the engagement covers: Broader third-party risk management falls under the Third-Party Topical Requirement, and corruption risk within those relationships falls under the anti-corruption requirements.
- Controls language was expanded to cover others who act on behalf of the organization, rather than naming a potentially jurisdiction-specific category.
- The User Guide was expanded with indicators related to hiring relatives and additional examples, including financial services contexts.
- Requests concerning overlap with other Topical Requirements, including Organizational Behavior and Cybersecurity, were treated as a broader coordination matter. Cross-Topical Requirement duplication and harmonization are currently under consideration for additional application guidance.

Theme 7: Framework Alignment

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Brief Description

Respondents requested mapping to major frameworks, integrated scoping, cross-references, worked examples, clearer applicability thresholds, and proportional documentation expectations.

Disposition and Rationale

- The Topical Requirement remains generic, topic-specific, and applicable across sectors and jurisdictions.
- Detailed mapping to external frameworks was not added because such mapping could reduce global relevance and quickly become outdated.
- The UNODC reference was corrected to the original 2005 issuance date.
- No additional theme-specific revisions were recommended.

Theme 8: Public Sector, Jurisdictional, and Legal Context

Brief Description

Respondents emphasized transparency, independence from political influence, restrictions on disciplinary actions, public records requirements, international operations, and legal referral obligations.

Disposition and Rationale

- Transparency was emphasized in the Governance section.
- A public-sector paragraph was added to the introduction, including recognition that some public-sector auditors have investigative authority or legal referral duties even when the audit itself is not an investigation.
- References to laws were expanded to include international requirements and the jurisdictions in which an organization operates, including subsidiaries and extraterritorial obligations.
- The EU Whistleblower Directive was added to the User Guide references.
- The existing framework table was retained without expansion.

Theme 9: Technology, Data Analytics, and Emerging Risks

Brief Description

Respondents requested examples of monitoring methods and clearer treatment of artificial intelligence, while also expressing opposing views about the appropriate level of detail.

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Disposition and Rationale

- Artificial intelligence is recognized as an example of a technology that may be used in corruption schemes or detection activities.
- A separate AI scenario or subsection was not added because AI is one of many enabling technologies, and technology-specific content can become outdated quickly.
- Other requested examples were not added where they would make the requirements overly prescriptive.

Theme 10: Implementation Burden, Documentation, and Practical Guidance

Brief Description

Comments included concerns about mandatory status, checklist behavior, administrative burden, documentation, usability, and whether additional tools and resources should be provided.

Disposition and Rationale

- The User Guide was clarified to additionally explain controls topics such as sponsorship arrangements and the accuracy and completeness of relevant nonfinancial performance data and disclosures.
- Governance language was expanded to emphasize integrity, transparency, and accountability to stakeholders and the public.
- Application scenarios were added to the User Guide.
- Additional framework tables and nonregulatory informational resources were not added.

Theme 11: Whistleblowing, Investigations, and Incident Response

Brief Description

Respondents sought additional guidance on how reporting mechanisms, investigations, escalation, legal requirements, and remediation fit within the control structure.

Disposition and Rationale

- Controls language was revised from “prevent” to “deter” to reflect more accurately the purpose of whistleblowing mechanisms.
- The User Guide was expanded to address assessment of nonretaliation through tracking, independent investigation, and reporting to the board.

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- The User Guide now includes protocols for referrals to law enforcement or other external investigators and considerations for legal privilege, confidentiality, tipping-off risk, regulatory reporting, evidence handling, escalation routes, and specialist expertise.
- Ambiguous frequency terminology was removed or revised consistently with the cross-theme disposition.

Theme 12: Culture, Ethics, and Behavioral Drivers

Brief Description

Respondents requested stronger emphasis on whether ethical culture works in practice and suggested evidence sources such as surveys, exit interviews, whistleblower trust measures, and retaliation indicators.

Disposition and Rationale

- The importance of culture and behavior was acknowledged, while the Topical Requirement avoids prescribing specific cultural mechanisms that may not translate consistently across jurisdictions and organizational contexts.
- No theme-specific revisions were made to prescribe cultural assessment methods.
- Potential overlap with the Organizational Behavior Topical Requirement was referred for broader coordination and harmonization.

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Acknowledgements

The IIA is grateful to the stakeholders who provided guidance and assistance in developing the Anti-Corruption Topical Requirement and particularly recognizes members of the Global Guidance Council, internal auditors and other subject matter experts who have generously volunteered their time and expertise to ensure the Topical Requirements elevate the professional practice of internal auditing.

For initiating the project, The IIA thanks members of the Topical Requirements Task Force, including Sally-Anne Pitt (lead), Jose Esposito, Marthin Grobler, Michael Levy, Mouri Naohiro, J. Michael Peppers, Paul Sobel, and Tania Stegemann. The IIA appreciates members of the Global Board of Directors and the International Internal Audit Standards Board for their contributions to the quality of the publication and the IPPF Oversight Council for its role in promoting a standard-setting process that serves the public interest.

Finally, The IIA thanks the advisors from our IIA Knowledge Groups, Principal Partners, and global chief audit executives — all of whom provided technical expertise.

Project Task Force

Mohamed Abdullah, CFE, FCA, Egypt

David Dominguez, CIA, CRMA, CFE, CISA, CIDA, CPA, United States

Jean-Pierre Garitte, CIA, CCSA, Belgium

Ryan Hubbs, CIA, CCSA, CFE, CCEP, United States

Catherine Melvin, CIA, CISA, CPA, United States

Melissa Aw Yong, CIA, CCSA, CA, CFE, Singapore

Pamela Stroebel Powers, CIA, CRMA, CGAP, CPA, United States, IIA Standards & Guidance, Project Task Force Lead

Project Advisory Group

Mansoor Anwar, CIA, Canada

Damir Jelić, CIA, Croatia

Mark Maraccini, CIA, United States

Rumbidzai Musiyiwa, CIA, CRMA, Zimbabwe

Hik Park, CIA, CRMA, Peru

Anne Mercer, CIA, CFSA, CFE, United States, IIA Standards & Guidance, Senior Director

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The Institute of Internal Auditors

Global Headquarters
The Institute of Internal Auditors
1035 Greenwood Blvd., Suite 401
Lake Mary, FL 32746, USA
Phone: +1-407-937-1111
Fax: +1-407-937-1101