

*Report on the Development  
and Public Consultation  
Processes for the  
Organizational Behavior  
Topical Requirement*



The Institute of  
**Internal Auditors**

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# Introduction

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This report describes The IIA's objectives and processes for setting the Organizational Behavior 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; receiving, analyzing, and resolving comments to create the final publication.
- Resolution of major themes of the public comments.



# Governance and Content Development Processes

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The governance and development processes for the Organizational Behavior 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, IIA 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), Global Guidance Council (GGC), and staff 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 for Topical Requirements 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.

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 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 describes a methodology for setting standards to 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 the 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:

- 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 Organizational Behavior Topical Requirement. The stages of the process are described generally here, 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 compiles this information into a report for the GGC to consider during its annual planning process, where it determines the relevance of suggested topics. The GGC identified and unanimously agreed on organizational behavior as a priority topic. Future annual reviews will include evaluating Topical Requirements that have already been proposed as well as new topics.

### ***Drafting***

Experienced IIA technical staff and a designated staff project lead produced a draft of the Organizational Behavior Topical Requirement. The draft was prepared for public consultation through a rigorous process that included editorial reviews and discussions between IIA staff and GGC members, organizational behavior experts, IIA national institute leaders, and numerous stakeholders. IIA staff led the effort to solicit input from nonaudit stakeholders, which was intended to foster the consideration of diverse perspectives. Additionally, the IASB 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, view a video explaining how the topic relates to “culture,” answer survey questions indicating 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, applying a process of organizing the public comments into themes and discussing the themes to reach conclusions and agree on dispositions of the themes. 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.

### ***Approval and Publication***

The revised draft was submitted as a final version to the GGC 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 25 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 that the due diligence process had been properly followed.

# Public Consultation Details

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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, IASB, 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 Research and Insights department of The IIA, which is experienced in designing and conducting surveys. The survey tool was configured to solicit respondents' levels of satisfaction 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](http://theiia.org) website in Arabic, Chinese Simplified, Chinese Traditional, English, French, German, 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 July 2025. The IIA used email, social media, a webinar, public relations, [theiia.org](http://theiia.org) website, and other forms of outreach to invite the public worldwide to submit feedback. The survey closed on 22 August 2025.

Ultimately, 405 surveys were completed, providing 665 specific comments. Figure 1 illustrates the number of survey responses from each defined region, demonstrating a global response.



Figure 1. Organizational Behavior Topical Requirement Survey Response Data

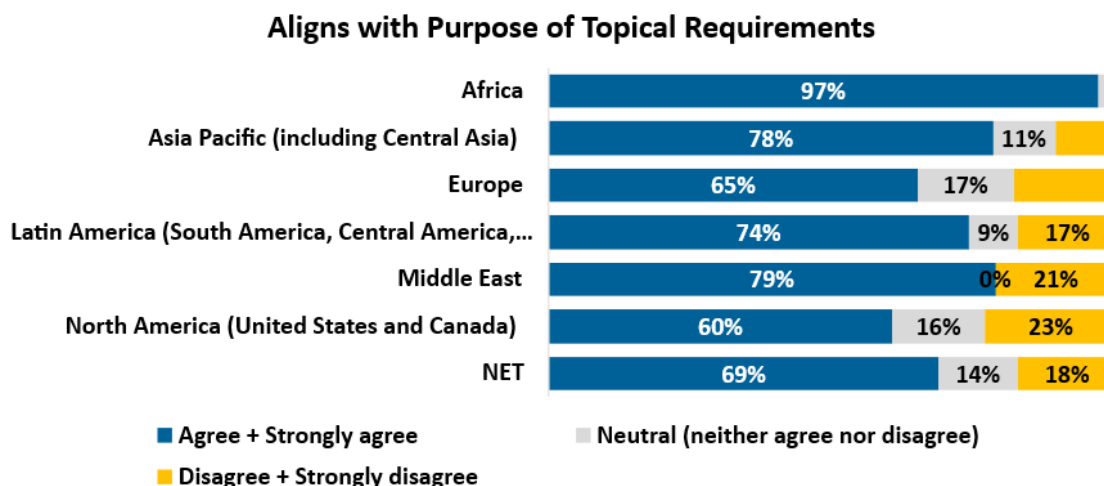
Response	20%	40%	60%	80%	100%	Frequency	Count
Africa						7%	30
Asia Pacific (including Central Asia)						14%	55
Europe						38%	154
Latin America (South America, Central America, Mexico, and the Caribbean)						6%	23
Middle East						3%	14
North America (United States and Canada)						32%	129
Valid Responses							405

## Survey Tool

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

Excluding administrative questions, the survey asked for a 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 type of item invited respondents to provide free-form text comments on each element for a total of five comment boxes.

Figure 2. Percentage of Agreement



## Manual Submissions

### Presentations and Meetings

Throughout the public comment and analysis period, IIA staff, GGC members, and relevant expert volunteers gave presentations and conducted meetings with stakeholder groups to promote awareness of the proposed Topical Requirements and solicit feedback. The

presentations were given to IIA members, professional service organizations, and other industry and stakeholder representative groups. More than 2,680 people worldwide registered for a free informational webinar.

Meetings with significant nonaudit stakeholders were held primarily to gather feedback from a public interest perspective on the 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 seven 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 one of three content review working groups, each of which was 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 analyses 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 and then carefully vetted by staff and approved by the GGC. Each working group reviewed all of the comments assigned to it and assessed the themes based on a combination of quantitative and qualitative factors, using professional judgment to analyze data from the public comment survey tool and manual submissions (for example, the main points in the letters were considered as part of the corresponding themes).

The working groups recommended how to respond to (dispose of) the themes, and the dispositions benefited from the reviewers’ professional competence and due professional care. To promote transparency, all GGC and other project team members had full access to each working group’s public comments and analyses. The themes and details of the dispositions were refined in successive rounds of reviews, which provided additional opportunities to raise and resolve issues.

The GGC voted to approve all final dispositions by surpassing 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 revised draft should be re-exposed through an

additional public consultation. Since these criteria proved to be effective, the same criteria were applied to deciding whether to re-expose the Organizational Behavior Topical Requirement.

The GGC and two IASB members voted 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 Organizational Behavior Topical Requirement, with a publication date of December 15, 2025, and an effective date of December 15, 2026.

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 Organizational Behavior Topical Requirement. After a thorough review of the supporting documentation, the IPPFOC approved the adequacy of the due diligence on 10 December 2025. The IPPFOC's approval released the document for publishing, translation, and promulgation.



# Disposition of Major Themes

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

## Theme 1: Applicability and Scope

### ***Brief Description***

This theme covers feedback on the clarity of the Topical Requirement regarding behavioral impacts on controls, role definitions, and alignment with established practices.

### ***Disposition and Rationale***

#### **A. Clarifying the internal audit function's mandate and risk-based scoping.**

- Added references to the Topical Requirement Application Guidance that detail the risk-based approach to determine applicability, considering an organization's risk appetite, and emphasize that it is acceptable to document the approach to assess the Topical Requirement once at the internal audit plan level (not required per engagement).
- Improved risk indicators and other examples to provide clarity and reduce confusion (for example, deleted unclear indicators).
- Expanded examples of behavioral impacts on control failures to highlight the reasons behind the need to assess organizational behavior. Additional examples and case studies are provided within the user guide.

#### **B. Aligning with existing frameworks and recognized practices.**

- Added COSO mapping to the Organizational Behavior Topical Requirement's user guide, plus practices for addressing applicable local laws, regulations, supervisory expectations, and other recognized frameworks.
- As relevant throughout the document, emphasized that behavior risk management does not need to be a stand-alone process; it may be part of existing risk management, ethics, or other frameworks.
- Added an appendix to the user guide that references examples of assurance activities addressing behavioral components.



### C. Improving definitions and conceptual positioning.

- Defined “stakeholders” within the “Definitions” section of the user guide.
- In the Topical Requirement’s “Governance” section, item C, changed “behavioral patterns” to “behavioral insights” and added typical sources for these insights (HR metrics, compliance reports, and audit findings) in the user guide.
- Reviewed both documents to ensure clarity when referencing third parties.
- Edited Topical Requirement content to be more principles based, redefining approaches to managing behavioral risks. For example:
  - Risk Management A – The organization’s behavioral risk management process **has** appropriately defined **an approach to managing behavioral risks** and including the behavioral characteristics that are critical to meeting strategic objectives.
  - Controls A – Deleted “Behavioral risk reviews are used” and replaced it with “The organization has designed an approach” to identify and mitigate patterns of behavior that may pose risks to the achievement of strategic objectives within the organization.

### D. Clarifying oversight roles of the board and management.

- In the Topical Requirement Governance section, separated the roles of board (oversight) and senior management (action) and added wording to reinforce the differentiation of roles: the board will oversee, and senior management will implement.
- Added clarity in the user guide considerations around limitations for elected officials in the public sector.

## Theme 2: Adaptability

### *Brief Description*

This theme reflects concerns that it may be difficult for auditors in the public sector, small internal audit functions, or those in specific regions or countries to assess the requirements in the draft Topical Requirement.

### *Disposition and Rationale*

#### A. Professional judgment and scalability.

- Added emphasis on applying professional judgement and tailoring the Topical Requirement to the organization’s context, including documenting what does not apply to a particular organization. Referenced Topical Requirement Application Guidance.



- Reviewed both documents to ensure clarity about when external expertise may be needed.

**B. Adaptation for public sector.**

- Added language to the user guide stressing the importance of public sector auditors applying judgment when determining how Topical Requirement elements should be used.
- Added a public sector case study to the user guide to illustrate practical relevance.

**C. Adaptation for small internal audit functions.**

- Added a small internal audit function case study example in the user guide to illustrate practical relevance.

## Theme 3: Education

### *Brief Description*

The overall theme is education, with comments focused on the training internal auditors will need, how to document conformance, and clarifying key concepts.

### *Disposition and Rationale*

**A. Training needs and understanding the Topical Requirement's value.**

- Reviewed whether there was a need to note the code of conduct; decided to maintain general language, as processes may differ.
- Clarified that internal auditors do not need to be organizational behavior experts to apply the Topical Requirement.

**B. Clarifying key concepts and the intent of requirements.**

- Clarified Topical Requirement Governance A using “the result of misaligned organizational behavior.”
- Updated terminology from “strategic objectives” to “organizational objectives” to broaden applicability.
- To Topical Requirement Governance B, added the word “consistently” before aligned.

**C. Documentation, conformance, and examples.**

- Deleted “at a minimum” from the user guide to remove implication of mandatory actions and carried through where necessary for clarity.
- Added a new appendix in the user guide mapping current internal audit activities to the requirements.

**D. Clarifying the boundaries of the Topical Requirement and framework landscape.**

- Agreed that with the COSO mapping, it is not necessary to address all types and sizes of organizations.
- Clarified in the user guide that no existing organizational behavior frameworks currently exist.



# Acknowledgements

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The IIA is grateful to the stakeholders who provided guidance and assistance in developing the Organizational Behavior Topical Requirement and particularly recognizes members of the [Global Guidance Council](#), internal auditors who have generously volunteered their time and expertise to ensure the Topical Requirements elevate the professional practice of internal auditing.

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

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