

# IIA Global Internal Audit Standards

## New internal audit standards | Summary



| International Standards for the Professional Practice of Internal Auditing |                              |                                       |   |
|--|------------------------------|---------------------------------------|---|
| Attribute Standards  |                              |                                       |   |
| Purpose, Authority, Responsibility   | Independence and Objectivity | Proficiency and Due Professional Care | Quality Assurance and Improvement Program |
| Performance Standards  |                              |                                       |   |
| Managing the Internal Audit Activity                                       | Nature of Work               | Engagement Planning                   |   |
| Performing the Engagement  | Communicating Results        | Monitoring Progress                   |   |
| Communicating the Acceptance of Risks                                      |                              |                                       |   |
| IIA Code of Ethics   |                              |                                       |   |



| Global Internal Audit Standards (2025)            |                         |                             |                                   |   |
|---|-------------------------|-----------------------------|-----------------------------------|---|
| Domain I: Purpose of Internal Auditing            |                         |                             |                                   |   |
| Domain II: Ethics and Professionalism             |                         |                             |                                   |   |
| 1. Demonstrate Integrity                          | 2. Maintain Objectivity | 3. Demonstrate Competency   | 4. Exercise Due Professional Care | 5. Maintain Confidentiality                                 |
| Domain III: Governing the Internal Audit Function |                         |                             |                                   |   |
| 6. Authorized by the Board                        |                         | 7. Positioned Independently |                                   | 8. Overseen by the Board                                    |
| Domain IV: Managing the Internal Audit Function   |                         |                             |                                   |   |
| 9. Plan Strategically                             | 10. Manage Resources    | 11. Communicate Effectively | 12. Enhance Quality               |   |
| Domain V: Performing Internal Audit Services      |                         |                             |                                   |   |
| 13. Plan Engagements Effectively                  |                         | 14. Conduct Engagement Work |                                   | 15. Communicate Engagement Results and Monitor Action Plans |

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