

MEMORANDUM

To: IIA National Institute (NI) Leaders (CEOs and Executive Directors)
From: Mat Young, Executive Vice President, Global Advocacy, Policy, & Stakeholder Relations
Benito Ybarra, Executive Vice President, Global Standards, Guidance & Certifications
cc: Leaders and staff of NIs and IIA regional bodies
Date: May 27, 2025 (Updated)
Subject: Government and Other Stakeholder Adoption of The IIA's International Professional Practices Framework (IPPF), including the Updated Global Internal Audit Standards

Overview

With the release of The IIA's new Global Internal Audit Standards (the Standards) and their effective date of 9 January 2025, a growing number of institutes have expressed interest in working with their governments to adopt the IPPF, including the updated Standards.

To promote a consistent, comprehensive approach to adoption, we are providing recommendations and model language for institutes who are in conversation with their governments or contemplating beginning these conversations. Model language is being provided in English, Spanish, and French. However, institutes should feel free to translate into other languages as appropriate.

We realize that every country and its government is different. Government adoption may not be feasible in all countries. Conversely, in some countries, institutes may find it possible to take a broader approach with governments adopting the IPPF, including the Standards, not only for use by the government, but also for other sectors of the economy (e.g., public companies, regulated entities, etc.). Regardless of the scope of adoption, The IIA is happy to assist you as you engage with your governments.

Recommendations for Adoption of the IPPF, including the Standards

Please note there are a few critical concepts that we believe provide for the most successful adoption of the IPPF, including the Standards. Whenever possible, we encourage you to try to incorporate all five recommendations.

1. The adoption of the entire International Professional Practices Framework (IPPF), meaning the:
 - a. Global Internal Audit Standards,
 - b. Global Guidance, and
 - c. Topical Requirements.
2. Adopting the IPPF so that the adoption remains “evergreen.” That is to say, it will not be necessary to update language again if the IPPF undergoes further revision at some point in the future. This is preferable because, as all of you know, asking governments to reform a law or regulation usually requires significant effort. Therefore, an evergreen reference to recognize “the

most current” IPPF resolves this issue in perpetuity.

3. Including a trademark in the adoption language. The accompanying trademarks (e.g., Global Internal Audit Standards™ and International Professional Practices Framework®) should be included to acknowledge The IIA’s intellectual property (including for translated versions).
4. Explicitly allowing for the use of other frameworks, guidance, and standards. This is helpful because it makes it clear that adoption of The IIA Standards does not preclude these other tools, which may already be in use by internal auditors in your country.
5. A clear reference to The IIA, explaining who we are and that we are the promulgating body for the IPPF, including the Standards.

Recommended Language

Below, for your consideration, is our recommended language, in English, Spanish, and French, which covers the above recommendations. Depending on the policymaking conventions in your country, you may need to edit the language or add language further clarifying the scope of this adoption (e.g., does it cover just one agency? does it apply to all internal audit activities in the government or in the country?).

English

“The standards specified in this [LAW, REGULATION, ETC.] shall be adopted by reference by the [GOVERNMENT AGENCY/POLICYMAKING BODY] pursuant to rulemaking and shall be the most recently published International Professional Practices Framework® (IPPF), including the Global Internal Audit Standards™, as promulgated by The Institute of Internal Auditors, the international professional association leading and promoting the internal audit profession. Notwithstanding any laws or regulations to the contrary, the use of the IPPF does not preclude the use of other supplemental standards, guidance, or frameworks, as appropriate, as long as such supplemental materials do not conflict with the IPPF.”

Español

“Las normas especificadas en esta [LEY, REGLAMENTO, ETC.] serán adoptadas por referencia por la [AGENCIA GUBERNAMENTAL/ÓRGANO PÚBLICO] de conformidad con la reglamentación y serán el Marco Internacional de Prácticas Profesionales® (MIPP) publicado más recientemente, incluidas las Normas Globales de Auditoría Interna™, promulgadas por El Institute of Internal Auditors, la asociación profesional internacional que lidera y promueve la profesión de auditoría interna. A pesar de cualquier ley o reglamento que disponga lo contrario, el uso del MIPP no excluye el uso de otras normas, orientaciones, o marcos complementarios, según proceda, siempre que dichos materiales complementarios no entren en conflicto con el MIPP.”

Français

“Les normes spécifiées dans la présente [LOI, RÈGLEMENT, ETC.] sont adoptées par référence par [L'AGENCE GOUVERNEMENTALE/L'ORGANISME POLITIQUE] conformément à l'élaboration de règles et sera en vertu d'un processus réglementaire et correspondant au Cadre de



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référence international des pratiques professionnelles® (CRIPP) publié le plus récemment, y compris les Normes internationales d'audit interneTM, telles que promulguées par l'Institute of Internal Auditors, l'association professionnelle internationale qui dirige et promeut la profession d'audit interne. Nonobstant toute loi ou réglementation contraire, l'utilisation du CRIPP n'exclut pas l'utilisation d'autres normes complémentaires, lignes directrices, ou cadres supplémentaires, le cas échéant pour autant que ces documents complémentaires ne soient pas en contradiction avec le CRIPP.”

The IIA Global Advocacy and Standards & Guidance Teams welcome the opportunity to collaborate with your institutes as you encourage your governments and other stakeholders to adopt the profession's IPPF, including the Standards. To continue to track the success of global adoption of the IPPF and the Standards, we kindly ask that you keep us informed of your progress. If your government adopts this (or similar) language, we would appreciate hearing about your success with a copy of the adopted language for our record keeping.

Should you require any further support or have questions, please reach out to Roberto.Rosas@theiia.org, Director, Global Advocacy, as the primary contact for this initiative.