



April 29, 2026

The Honorable Mike Johnson
Speaker of the House
U.S. House of Representatives
H-232, The Capitol
Washington, DC 20515

The Honorable Hakeem Jeffries
Minority Leader
U.S. House of Representatives
H-204, The Capitol
Washington, DC 20515

The Honorable John Thune
Majority Leader
United States Senate
S-230, The Capitol
Washington, DC 20510

The Honorable Chuck Schumer
Minority Leader
United States Senate
S-309, The Capitol
Washington, DC 20510

RE: The Institute of Internal Auditors' Position on the White House National Policy Framework for Artificial Intelligence

Dear Congressional Leaders:

On behalf of The Institute of Internal Auditors (The IIA), the internal audit profession's global leader in standards, certifications, education, research, and technical guidance, I am writing to urge Congress to include strong governance, internal audit, and independent assurance processes in any legislation developed in response to the White House's [National Policy Framework for Artificial Intelligence](#) (the "Framework"), released on March 20, 2026. Congress has a unique and time-sensitive opportunity to establish a durable accountability infrastructure for AI that protects consumers and investors while enabling the innovation the American economy demands.

The rapid proliferation of artificial intelligence represents a transformative moment for the American economy. The unprecedented power of AI, if harnessed appropriately, has the potential to accelerate innovation, enhance competition, and drive economic growth. Given the substantial impact AI will have on the lives of all Americans, it is imperative that federal legislation establish clear and measured safeguards governing the application of this technology. Although AI policy discussions often focus on technological and legal issues, any comprehensive legislative framework must also address the importance of risk management, governance, internal controls, and assurance over these operations.

Encouraging organizations to maintain appropriate governance practices will, in part, ensure that those deploying AI:

- Establish processes for effectively identifying and mitigating potential AI-related risks; and
- Maintain appropriate internal controls and independent oversight and assurance mechanisms.

A critical component of any robust AI governance framework is the role of an organization's internal audit function. Internal auditors are responsible for providing governing bodies with independent,

objective assurance over AI-related risk management and internal control processes. Because internal audit operates independently of management and reports directly to the board of directors or the board's audit committee, it is uniquely positioned to deliver the kind of credible, unbiased oversight that consumers, investors, and the public have a right to expect.

Internal audit leverages a deep understanding of the organization to conduct AI evaluations designed to promote transparency and accountability. The professionals performing these assessments possess intimate knowledge of the organization's strategic goals, culture, and risk appetite. This organizational expertise produces AI audits that supply governing bodies with substantive and practical insights. Encouraging this kind of independent, organization-level assurance gives Congress a scalable private sector accountability mechanism that strengthens existing oversight structures.

The IIA has consistently advanced the role of internal audit as a common-sense public policy solution. In March 2025, The IIA [submitted](#) formal comments to the White House Office of Science and Technology Policy urging that the forthcoming AI Action Plan emphasize strong AI risk management and governance, including enhanced oversight through internal audit-led assurance processes. With the Framework now released, Congress has a timely opportunity to turn these principles into policy. The IIA stands ready to support Congressional leaders in advancing that effort.

Accordingly, The IIA urges Congress to:

- 1. Recognize the significance of independent assurance in federal AI legislation.** Congress should encourage organizations deploying high-risk AI systems – such as those used in consequential decisions affecting employment, credit, healthcare, national defense or critical infrastructure – maintain an internal audit function to provide independent assurance. Internal audit must possess the competency to independently assess AI-related risks and report findings directly to the governing body or its audit committee. Legislation should make clear – as set forth in the International Professional Practices Framework® - that internal audit's role in AI governance is distinct from, and independent of, management's operational responsibilities.
- 2. Establish risk-tiered AI governance and internal control requirements.** Congress should enact baseline AI governance requirements proportionate to the potential harm of the application, consistent with the [NIST AI Risk Management Framework](#). For higher-risk applications, this should include documented controls, periodic independent risk assessments, and audit trail requirements. The presence of a qualified internal audit function will strengthen independent oversight and increase public confidence in AI-powered systems.
- 3. Protect the independence of internal audit in any AI accountability regime.** Congress should ensure that AI-related attestation, certification, or disclosure requirements preserve the objectivity and independence of internal audit functions. Any provision that conflates the assurance role of internal audit with management's operational accountability would undermine the very independence that makes internal audit a credible and effective oversight mechanism.

The IIA remains committed to serving as a resource and subject matter expert to Congress as AI legislation advances. We welcome the opportunity to brief Members and their staff on the role of internal audit in AI governance and stand ready to provide technical assistance as legislative language is developed. Please contact Ramón A. Correa, The IIA Director for U.S. Advocacy, at Ramon.Correa@TheIIA.org to arrange a briefing or request additional information.

Thank you for your consideration of these recommendations on behalf of The IIA's more than 265,000 members worldwide, including over 75,000 practicing in the United States.

Sincerely,



Anthony J. Pugliese, CIA, CPA, CGMA, CITP

President and Chief Executive Officer
The Institute of Internal Auditors

CC:

The Honorable Brett Guthrie
Chair
Committee on Energy & Commerce
U.S. House of Representatives

The Honorable Frank Pallone
Ranking Member
Committee on Energy & Commerce
U.S. House of Representatives

The Honorable Ted Cruz
Chair
Committee on Commerce, Science, & Transportation
United States Senate

The Honorable Maria Cantwell
Ranking Member
Committee on Commerce, Science, & Transportation
United States Senate