

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



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Introduction

This report describes The IIA's objectives and processes for setting the Organizational Resilience 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.
- Disposition of major themes of the public comments.



Governance and Content Development Processes

The governance and development processes for the Organizational Resilience 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 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) worked with staff to finalize 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 that promote 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 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 worldwide, ultimately serving 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 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 Resilience Topical Requirement. The process stages 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 reports this information to the GGC for consideration during its annual planning process, where it determines the relevance of suggested topics. The GGC identified organizational resilience as a priority and unanimously agreed on it as a 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 Resilience Topical Requirement. The draft was prepared for public consultation through a rigorous process that included editorial reviews and discussions among IIA staff, GGC members, organizational resilience 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 IASB appointed three 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 more about 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, organizing public comments into themes and discussing 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.



Approval and Publication

The revised draft was submitted as a final version to the GGC for review and approval. Three designated IASB reviewers conducted a Standards consistency check, and the full IASB 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: mandatory requirements in the Topical Requirement and a separate nonmandatory User Guide with considerations to assist internal auditors with implementation.

Following GGC and IASB approval, the IPPFOC conducted a final review and concluded on 31 March 2026 that the due diligence process had been properly followed.



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, IASB, and GGC delivered presentations to promote awareness of the draft Topical Requirement.

Survey for Public Comment

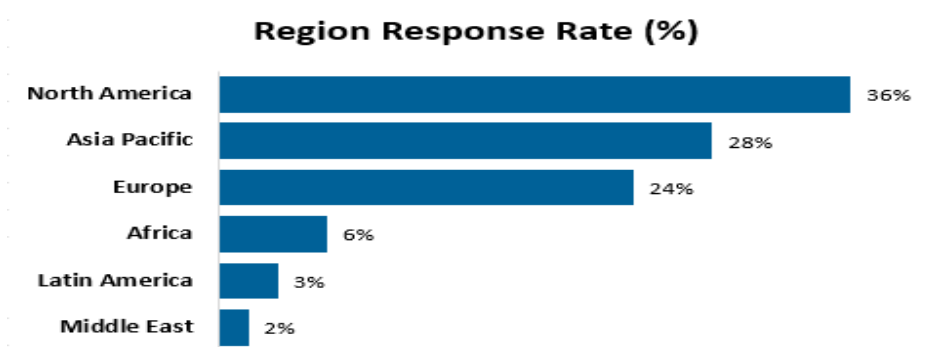
The primary option for submitting comments was via an online survey. The public comment survey was managed and administered by the Research and Insights department of The IIA, which is experienced in designing and conducting surveys. The survey tool was configured to solicit respondents' levels of satisfaction 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 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 3 October 2025. The IIA used email, social media, public relations, theiia.org website, and other outreach channels to invite the public worldwide to submit feedback. The survey closed on 17 November 2025.

Ultimately, 176 surveys were completed, providing 232 specific comments. Figure 1 illustrates the number of survey responses from each defined region, demonstrating a global response.



Figure 1. Organizational Resilience Topical Requirement Survey Response Data

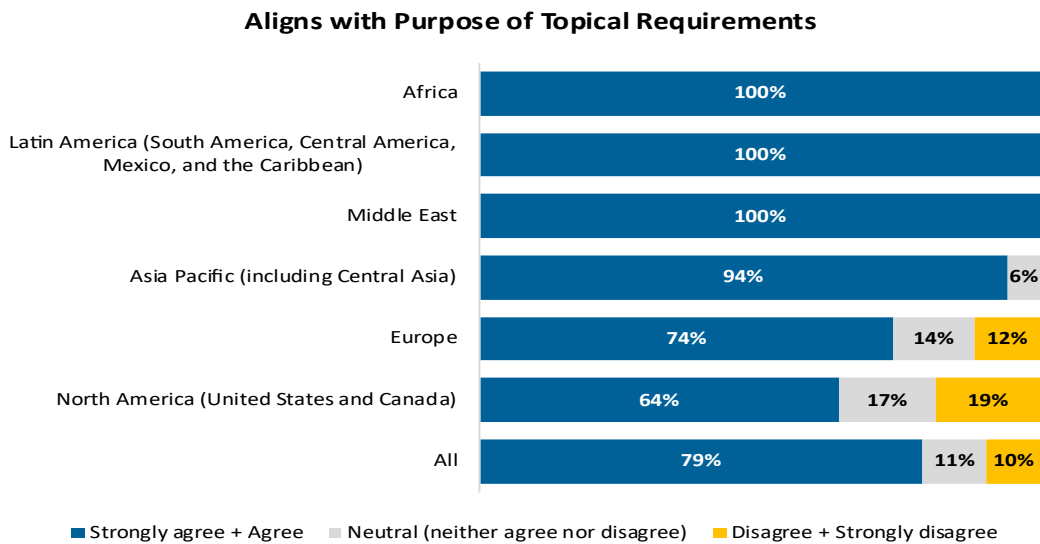


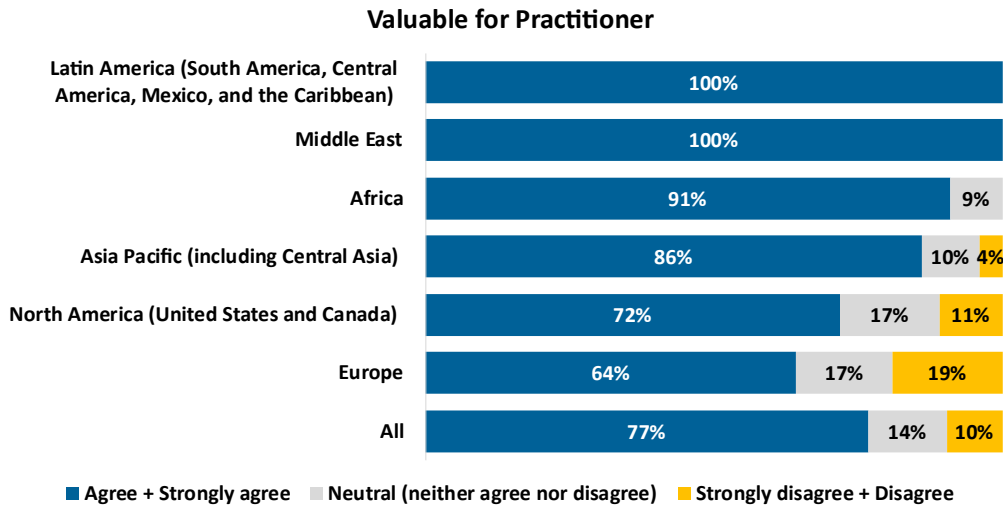
Survey Tool

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 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





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 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 eight 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 and then carefully vetted by staff and approved by the GGC. The working group reviewed all comments 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 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 on 27 April 2026 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 effective, they were applied to determine whether to re-expose the Organizational Resilience Topical Requirement.

The GGC and IASB members voted on 8 April 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 Organizational Resilience Topical Requirement, with a publication date of 30 April 2026, and an effective date of 30 April 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 Organizational Resilience Topical Requirement. After a thorough review of the supporting documentation, the IPPFOC on 27 April 2026 approved the adequacy of the due diligence. The IPPFOC's approval released the document for publishing, translation, and promulgation.



Disposition of Major Themes

The GGC Working Group read each public comment received through surveys, letters, and stakeholder interactions. They analyzed the comments, grouped by theme. This section describes the 10 major themes, providing context and the resulting dispositions. The order of the listing does not indicate the level of importance.

Theme 1: Flexibility vs. Prescriptiveness

Brief Description

Concerns about overly rigid requirements, checklists, or mandates. Calls for principle-based guidance adaptable to organizational size, maturity, and sector.

Disposition and Rationale

- A. The Working Group reviewed all the comments and saw that reviewers were equally split between "too prescriptive" and "not enough detail." Many of the suggested changes reviewed by the Working Group were deemed too prescriptive for a global baseline.
- B. Clarified that use of the Topical Requirement is risk-based and there are no requirements to execute the Topical Requirement in any audit plan.
- C. Made clear in the Topical Requirement Governance A section that the resilience strategy is part of the organizational strategy.
- D. Verified use of "operational, technology, and financial elements" is comprehensive. Clarified the need for internal auditors to verify that the organization has identified its critical processes and the need to consider each.
- E. The Topical Requirement remains principle-based and globally applicable.

Theme 2: Governance and Clarity

Brief Description

Expanding governance beyond processes to include leadership, tone from the top, psychological safety, adaptability, and public interest/stewardship.

Disposition and Rationale

- A. Agreed not to define each governance competency, as it adds too much detail. The goal is to allow the individual internal audit function to assess as required. Clarified that organizations may not have mature governance processes, but the Topical Requirement requires the



internal auditor to assess the governance process using this baseline and communicate any risks. The Working Group agreed that the requirements apply to all internal audit functions, regardless of size or maturity.

- B. Clarified in the Governance requirements the role of the board and senior management throughout both the Topical Requirement and User Guide. Requirements include assessing accountability and establishing an incident command structure that includes escalation protocols.
- C. Business Impact Analysis (BIA) clarified in Risk Management B and included in mapping to the organization's risks.
- D. Agreed not to add more detail on leadership, culture, tone from the top, as that is adequately included in the introduction to Organizational Resilience in the Topical Requirement. Learning and training are covered in the User Guide.

Theme 3: Board vs. Management Roles

Brief Description

Clarifying that management should establish/document resilience strategies, while boards provide oversight, challenge, and approval, avoiding overreach into management functions.

Disposition and Rationale

- A. The Working Group agreed to clarify the roles of the board and senior management throughout the Topical Requirement and User Guide: clarified that strategy is the role of management, oversight is the role of the board. Also agreed the board will approve, and management will establish and document.
- B. Agreed to add mention of board awareness/training to the User Guide.
- C. Changed Governance A to indicate that resilience is part of the organizational strategy.

Theme 4: Terminology and Conceptual Clarity

Brief Description

Distinguishing resilience from business continuity, disaster recovery, and operational resilience. Aligning with ISO 22316 and industry-standard terms.

Disposition and Rationale

- A. Edited the definition to clarify that "absorb" in the ISO definition can be one strategy, but certain organizations may decide not to "absorb" and act otherwise. Clarified ISO is cited for illustrative purposes only, not recommended. Clarified language and placement of testing and monitoring.



- B. Clarified that the definition may also include organizational resilience as the ability of an organization to adapt in a changing environment, in an efficient and effective manner. Clarified use of government, governance, and governability.
- C. Agreed that a Business Continuity Program (BCP) and Disaster Recovery Program (DRP) are part of business resilience strategy and do not need a specific reference. Clarified that risks are not limited to abrupt change but also the slow-moving changes that are part of the definition. Risks may be gradual changes or slow-building pressures.
- D. The Working Group reviewed the suggestion to include a reference to the BIA but decided it did not need a direct reference. BIA requirements are covered in the risk assessment and resilience risk management process in Risk B. Requiring a BIA would be too specific.

Theme 5: Practicality and Scalability

Brief Description

Ensuring requirements are realistic for small and medium entities, the public sector, and less mature organizations. Avoiding burdensome documentation or duplication.

Disposition and Rationale

- A. The Topical Requirement is a baseline to be applied in all sectors. The requirements can serve as opportunities for improvement and be used to discuss with the board and management and to potentially perform an advisory engagement to increase the maturity level in this area. The Working Group decided to include examples of the application for small and medium entities and for the public sector in the User Guide.
- B. Clarified the distinction between IT-specific issues and the broader, cross-cutting nature of organizational resilience.
- C. Clarified Topical Requirements are not in conflict with existing regulations or frameworks. Added reference in the introduction to the need for internal auditors to consider "local regulations." Clarified that existing regulations or frameworks can enhance the application of the Topical Requirement.
- D. Clarified reference to competency requirements and added to governance the need to validate the competencies required for resilience success (also in Theme 7).

Theme 6: Metrics and Maturity Models

Brief Description

There is a need to introduce key performance indicators (KPIs), measurable indicators (such as recovery times, test frequency), lifecycle diagrams, and maturity assessments.

Disposition and Rationale

- A. The Working Group decided not to go to this level of detail and that there is no need for a maturity model. Internal auditors must use professional judgment. Agreed that the User



Guide could address less mature organizations with a practical example. If an organization is not mature, the controls in the Topical Requirement are something to strive for. Internal auditors can use it as a tool to have a conversation if they are not "mature" and explain to leadership the need for additional resources. The "Topical Requirement Application Guidance" is a helpful resource.

- B. Clarified board approves the scope, risk appetite, and recovery priorities. Considered that the metrics are too prescriptive.
- C. Agreed not to make changes to specify that board reporting should be at least annually. Governance B states the frequency of board reporting is "periodically," leaving it open for individual organizational needs.

Theme 7: Succession Planning and Roles

Brief Description

Clarifying responsibilities at each level, avoiding duplication of succession plans, and ensuring accountability for resilience roles.

Disposition and Rationale

- A. The Working Group clarified that a process is established to periodically validate the competencies required for resilience success and reassess the competencies of the individuals filling critical roles in resilience processes. This process implies a succession plan and removes any confusion in the requirement regarding intention.
- B. The Working Group clarified that the intent is to ensure continuity of capability in roles critical to resilience effectiveness, not to mandate a separate succession plan specific to resilience. The revised language emphasizes periodic validation of required competencies and reassessment of individuals occupying critical resilience roles. Existing organizationwide HR processes or succession processes may satisfy this requirement. The focus remains on capability continuity and operational readiness.
- C. No need to enter all the skills that could apply or link to human resources as too specific. Limit to business-critical roles.

Theme 8: Emerging Risks and Audit Role

Brief Description

Addressing technology disruption, AI, legislative change, and clarifying internal auditing's role as assessor of effectiveness rather than prescriber of processes.

Disposition and Rationale

- A. The Working Group agreed to add reference to combined assurance in the User Guide.
- B. The Working Group reaffirmed that organizational resilience encompasses both sudden disruptions and gradual structural changes, including technological evolution and regulatory



shifts. Clarifying language was incorporated to reinforce resilience as an adaptive capability. The Topical Requirement maintains internal auditing’s assurance role, evaluating the effectiveness of governance and risk management, without prescribing management design. This clarifies internal auditing’s role.

- C. The Topical Requirement is not meant to address any specific risk area such as how to apply AI or sustainability risks, as internal auditing addresses processes to manage risks irrespective of the nature of the risk.

Theme 9: Integration With Risk and Frameworks

Brief Description

Linking resilience governance with enterprise risk management, compliance, ethics, and existing regulatory frameworks (such as FFIEC, NIST, UK FS regulations).

Disposition and Rationale

- A. Agreed to clarify ISO as references, not endorse use.
- B. Clarified in the second paragraph of the introduction that regulatory and other frameworks might also apply.
- C. The Working Group acknowledged the need to clarify alignment with established frameworks without embedding regulatory detail. The Topical Requirement remains principle-based and globally applicable (with no specific references to regional or local regulations). The intent is not duplication, but to provide a global baseline that can be reconciled with existing regulatory and ISO framework obligations. Referenced “Topical Requirements Application Guidance” in the User Guide.
- D. Combined Risk A and Risk B to avoid repetition and clarify risk requirements. Risk A covers the Business Impact Assessment as part of the overall resilience risk management process.

Theme 10: Stakeholder Engagement

Brief Description

Need to include employees, regulators, clients, the public, and other agencies. Calls for stakeholder inventories, mapping, and crisis communication protocols.

Disposition and Rationale

- A. The Working Group considered comments requesting more explicit stakeholder mapping requirements, crisis communication protocols, and public sector-specific references. While the importance of stakeholder engagement in resilience governance was reaffirmed, the Group determined that mandating formal stakeholder inventories or detailed communication structures would introduce unnecessary prescriptiveness.



- B. The Topical Requirement maintains principle-based language requiring appropriate engagement of relevant internal and external stakeholders. Added assurance providers to the list.
- C. Clarifications were incorporated to ensure consistency in reference to third-party dependencies and escalation mechanisms, without imposing structural requirements that may not align with all governance models, while reinforcing the board's oversight role. The User Guide will provide additional illustrative context to support practical application, particularly in public sector and multi-stakeholder environments, while preserving flexibility and global applicability.
- D. Added "prioritization" to Governance F. Too prescriptive to add reference to "sequence" as internal auditing applies professional judgment. Each organization is unique in its processes and communication pathways.



Acknowledgements

The IIA is grateful to the stakeholders who provided guidance and assistance in developing the Organizational Resilience 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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