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**A Message from the President & CEO of the Global Headquarters of The Institute of Internal Auditors**

Dear Leader:

It’s an exciting time to be in internal auditing – one of the most attractive and dynamic professions in today’s marketplace. In fact, studies have shown that internal auditing is still one of the most dynamic and sought-after careers today. With all of the attention focused on our profession, now is the perfect time for us to tell our story. Today, when we talk about the profession, people are motivated to listen, and it’s up to us to seize the moment.

May is International Internal Audit Awareness Month — the perfect opportunity to promote the profession and its important role in organizational governance, internal control, and risk management.

The Institute of Internal Auditors (IIA) encourages chapters and institutes to participate in this important celebration to elevate the profession and promote it to audit customers, executive management, boards of directors, and local communities. We all play a role in telling the world about internal auditing’s value and importance to good business.

To help you plan your activities, The IIA has put together this helpful Planning Guide. As you review it, you will find that we have come a long way. There’s still, however, much more to do. Start planning now for International Internal Audit Awareness Month, and let’s work together to make a difference.

Sincerely,

Richard F. Chambers, CIA, CGAP, CCSA  
President & CEO  
The Institute of Internal Auditors  
Global Headquarters
Promoting the profession is good for internal auditing, good for internal auditors, and good for The Institute of Internal Auditors (IIA). That’s why the month of May has been designated as International Internal Audit Awareness Month. The IIA makes available tools and resources to all internal auditors, IIA members, and our chapter and institute leaders in support of this important initiative.

What is International Internal Audit Awareness Month?

Building awareness – year round – is essential to elevating the image of the internal audit profession. May, however, is the month designated to focus on internal audit awareness-building efforts all around the world. IIA chapters and institutes are invited to participate by elevating the profession throughout the month of May.

Here are Some Interesting Facts about Internal Auditing:

✓ The double-entry bookkeeping system invented in the 13th century provided the means for those engaged in commerce to control transactions with suppliers and customers, and check the work of employees (i.e. “the first internal controls”).

✓ Historical records suggest that internal auditors were being utilized prior to the 15th century. These auditors, employed by kings or merchants, were charged with detecting or preventing theft, fraud, and other improprieties. Control techniques such as separation of duties, independent verification, and questioning (i.e. “auditing”) to detect and prevent irregularities are thought to have originated during that time. Thus, control assessment and fraud detection have become known as the “roots” of internal auditing.

✓ As industry and commerce evolved, so did control methods and audit techniques. These methods migrated to the United States from England during the industrial revolution. Managerial control through auditing continued to gain favor up to and through the 20th century.

✓ In 1941, The Institute of Internal Auditors (IIA) was founded in New York City, USA, by a small group of practicing internal auditors. The group recognized that they had many commonalities in the way they worked despite the fact that they worked in different businesses and industries.

✓ The internal audit profession evolved steadily with the progress of management science after World War II. Much of the theory underlying internal auditing is derived from management consulting and public accounting professions. With the implementation of the U.S. Sarbanes-Oxley Act of 2002, the profession’s growth accelerated as internal auditing became more visible, more respected, and more valued.
More Fast Facts:

- At the beginning of 2010, The IIA’s global membership exceeded 170,000 representing 165 countries. Overall, membership has increased 72 percent over the past five years.

- The IIA’s Web site receives more than 8.5 million visits each year and more than 23,000 visits each day.

- Registration for the Certified Internal Auditor (CIA) exam and the three other specialty exams continue to set records. The number of CIAs has almost doubled over the past five years and the move to computer-based testing allows certification candidates to test year-round at more than 500 locations worldwide.

- According to Robert Half, Inc.’s 2010 Salary Survey, internal auditors in the U.S. are still enjoying pay increases, despite the lagging economy. The survey found that internal audit managers at large U.S. companies (more than $250 million in sales) are making an average of $100,375.

- Employment of accountants and auditors is expected to grow faster than average (an increase of 18 to 26 percent) for all occupations through the year 2014. (U.S. Dept. of Labor Bureau of Labor Statistics Occupational Outlook Handbook.)

- The IIA’s International Standards for the Professional Practice of Internal Auditing (Standards) are available in 29 languages and have been adopted by various groups around the world.

- According to The IIA Research Foundation’s Common Body of Knowledge 2006 (CBOK) study, a majority of internal auditors are following – at least in part – the International Standards for the Professional Practice of Internal Auditing. The CBOK study had more than 9,300 responses from 91 countries and is the most comprehensive and global study ever conducted on the internal audit profession.
Build Awareness in Your Community

✔ Invite all area businesses to an open meeting and show a presentation that describes internal audit roles in internal control and assurance.

✔ Put information about Awareness Month on your chapter or institute’s Web site, including facts and resources and graphic elements supplied to you by The IIA’s Global Headquarters.

✔ Honor your CIAs in a special ceremony or honor an Internal Audit Practitioner of the Year, based on performance and leadership contributions to your chapter or institute.

✔ Hold a chief executive officer breakfast or luncheon featuring a panel discussion or keynote address on internal auditing’s roles and responsibilities in regard to internal control, risk management, and governance.

✔ Sponsor a college night meeting and invite area college professors and students in accounting, internal auditing, and business to participate.

✔ Secure a proclamation and/or a formal welcoming message from government officials to be read at all events during the month of May (see page 12 for a sample proclamation.) Don’t forget to send the proclamation to your newsletter editor for placement in your next newsletter, and promote it to your local media.

✔ Find sponsors to underwrite the cost of an advertisement in a local business publication.

✔ Research local companies whose internal auditors are not involved with The IIA. Schedule individual luncheons to discuss IIA membership benefits and offer a free year’s membership.

✔ Show The IIA’s PowerPoint presentation, “Your Internal Audit Team,” at your monthly membership meeting in April and encourage your members to customize and use the presentation at their own organization during May.

✔ Simplify your message! Do you have difficulty making others understand the value of internal auditing? Use The IIA’s TREE Campaign (Transparency, Reliability, Ethics, and Effectiveness) which includes posters, brochures and buttons. (See the Resource section for ordering information.)
Build Awareness in Your Workplace

- Request that employees be given an awareness month message on their pay stubs (“Rest Assured: Consult Your Internal Auditor”.)
- Conduct a brainstorming session at your organization to identify additional ways to increase awareness.
- Arrange to display and distribute materials at a popular place in your organization (a listing of resources is available on page 11.) Use the “TREE” (Transparency, Reliability, Ethics, Effectiveness) materials available free from The IIA.
- Arrange a “lunch ‘n learn” session and show The IIA’s PowerPoint presentation, “Your Audit Team.”
- Design International Internal Audit Awareness bulletin boards and display them around your organization.

Adding Value to Your Organization

Internal auditors are an integral part of the management team and their skills in risk management and their broad based perspective of the organization uniquely position them as a valuable resource for strong corporate governance.

As a result, informed senior managers and boards are relying on internal auditors for advice and counsel and are being challenged to apply their expertise in much broader ways than ever before.

When it comes to adding value across the board, there’s no better resource than internal auditing.
Working with the Media to Build Awareness

Although it is best to develop an ongoing relationship with the media, International Internal Audit Awareness Month is a great time to make an extra effort to elevate the profession through the media. Don’t underestimate the power of your local media to get the word out about the value of internal auditing.

Five Ways to Generate Media Interest in Internal Auditing during May

1. Invite the media to cover an IIA event and speaker during May. This could include a local elected official or an expert who can discuss internal auditing and its value in an organization. (See page 4 for ideas for meetings.)

2. Announce an award, or the results of a recent survey or research project. Many of our chapters and institutes are conducting research projects that can be timed for release in May.

3. Provide a community service, conduct a student event, or become involved with an organization such as Junior Achievement Worldwide (JA), and ask the media to report about it. If you, your chapter, or institute are already involved with your local JA, obtain the school’s permission to invite your local newspaper or television news station to cover your session. To learn more about The IIA’s partnership with JA, refer to page 10 in this Planning Guide or visit http://www.theiia.org/theiia/about-the-profession/promoting-the-profession/jr-achievement/

4. Arrange a meeting with a business reporter to discuss an internal audit-related issue. Face-to-face meetings with the media do not always result in immediate coverage, but serve as a vehicle for getting to know the reporter and providing specific information about internal auditing. This may set the stage for coverage at a later date, such as during Awareness Month.

5. Write and submit a public service announcement (PSA) about the value of internal auditing to organizations and the business community.

General Tips for Working with the Media

- Be familiar with the types of articles/news covered in targeted media.
- Be accessible. If a reporter calls you, try to return the call within 15 minutes, if possible. You might miss your chance for coverage if you wait a day or two to return a phone call.
- Identify one spokesperson or media contact for your chapter/institute, and coordinate all media activity through that person.
Tools for Communicating with the Media

- **News Releases** – a concise and complete description of an upcoming news event; notification of important personnel or procedural changes in an organization; or other news or feature tips. [See sample news release on page 13.]

- **Opinion Editorials or Op/Ed** – an editorial article that is written and signed by an authoritative figure (such as an IIA chapter or institute president) submitted for publication to a newspaper’s or magazine’s opinion or editorial section. It should emphasize a clear opinion on a particular issue of interest to the general public. An Op/Ed commonly addresses an issue that currently is being covered by the publication. [See op/ed example on page 14.]

- **Public Service Announcements (PSA)** - noncommercial, unpaid advertisements for the public good on radio or television. Their purpose is to change public perceptions by raising awareness about a specific issue. Radio and televisions are required to air a certain number of PSAs per month. [See sample PSA on page 15.]

- **Suggesting a story by phone or e-mail** - a personalized e-mail or phone call that specifically urges a reporter to cover an event or issue can be more valuable and efficient than any news release. [See sample e-mail and phone pitches on page 15.]

For more in-depth information and “how-to’s” for working with the media, refer to The IIA’s [Promoting the Profession Worldwide](#) handbook.

Tips for Media Interviews

- Relax. Most interviews are your opportunity to tell the public something interesting and of value about internal auditing. Be personable and confident. Recognize that reporters may be, in fact, intimidated by your expertise.

- Keep it simple. Avoid technical terms and acronyms. Reporters are sometimes on general assignments and may not understand internal audit jargon. Explain in simple terms and short sentences. Reporters are looking for “sound-bites” and quotes.

Remember that an interview is NOT a conversation, and there’s no such thing as “off the record.”
KEY MESSAGES

The IIA provides easy-to-understand answers to the most pressing questions about the profession. Below are just a few of The IIA’s frequently asked questions and answers about the profession and its practice. You can find additional key messages at http://www.theiia.org/theiia/about-the-profession/faqs/.

What is internal auditing?
Performed by professionals with an in-depth understanding of the business culture, systems, and processes, the internal audit activity provides assurance that internal controls in place are adequate to mitigate the risks, governance processes are effective and efficient, and organizational goals and objectives are met.

Why should an organization have internal auditing?
A cornerstone of strong governance, internal auditing bridges the gap between management and the board, assesses the ethical climate and the effectiveness and efficiency of operations, and serves as an organization’s safety net for compliance with rules, regulations, and overall best business practices.

What should be the reporting lines for the chief audit executive?
To ensure transparency and thwart collusion and conflicts of interests, best practice indicates that the internal audit activity should have a dual reporting relationship. The CAE should report to executive management for assistance in establishing direction, support, and administrative interface; and to the organization’s most senior oversight group -- typically, the audit committee -- for strategic direction, reinforcement, and accountability.

How does internal auditing maintain its independence and objectivity?
INDEPENDENCE: The audit charter should establish independence of the internal audit activity by the dual reporting relationship to management and the organization’s most senior oversight group. Specifically, the CAE should report to executive management for assistance in establishing direction, support, and administrative interface; and typically to the audit committee for strategic direction, reinforcement, and accountability. The internal auditors should have access to records and personnel as necessary, and be allowed to employ appropriate probing techniques without impediment.

OBJECTIVITY: To maintain objectivity, internal auditors should have no personal or professional involvement with or allegiance to the area being audited; and should maintain an un-biased and impartial mindset in regard to all engagements.

What is the appropriate relationship between the internal audit activity and the audit committee?
The audit committee of the board of directors and the internal auditors are interdependent and should be mutually accessible, with the internal auditors providing objective opinions, information, support, and education to the audit committee; and the audit committee providing validation and oversight to the internal auditors.
<table>
<thead>
<tr>
<th><strong>What standards guide the work of internal audit professionals?</strong></th>
<th>As part of The IIA’s Professional Practices Framework, the <em>International Standards for the Professional Practice of Internal Auditing (Standards)</em> outline the tenets of the internal audit profession. Other applicable guidance, pronouncements, and regulations also may have an impact on how internal auditing is performed; and may provide clarification and delineation of acceptable and recommended processes.</th>
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</thead>
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<tr>
<td><strong>What are the skill sets and staffing needs of an internal audit activity?</strong></td>
<td>A broad range of skills and expertise, and ongoing professional development are critical to the formation and maintenance of an effective internal audit activity. Essential elements include in-depth knowledge of the organization’s industry and internal audit <em>Standards</em> and best practices; technical understanding and expertise; knowledge on, skills for implementing and improving processes in both financial and operational areas; strong communication and presentation skills; and professional certification, e.g. CIA. Although some co-sourcing and outsourcing might be necessary when unique competencies and specialty skills are not affordable or available, the oversight and responsibility for the internal audit activity cannot be outsourced.</td>
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Show Today’s Young People that Internal Auditing is a Great Career Choice, and that Ethics Matter!

One of the best gifts we can give is part of ourselves – sharing our time and our knowledge. What better way to support the future success of our profession and to build awareness than by sharing your passion about your job and telling students about what you do?

In 2005, The IIA and JA Worldwide (JA) signed a Memorandum of Understanding to partner in support of good governance and strong ethics in the business community. This partnership is helping to educate K-12 students on business issues such as ethics, integrity, corporate accountability, and financial literacy. More importantly, it gives members of The IIA an opportunity to talk about internal auditing in the classroom.

The possibilities are endless for you to have an opportunity to explain to tomorrow’s professionals what internal auditors do and to illustrate the value they bring to an organization. As a JA volunteer you will be an advocate for the internal audit profession and can make a difference by helping shape someone’s future. Here are some tips to get you started:

- Contact your local JA office at www.ja.org to get your IIA chapter or institute involved.
- Set up an informational session for your members and have your local JA office provide promotional materials about volunteer opportunities at elementary, middle, and high school levels.
- Once you have established a relationship with your local JA office, invite the media to attend a classroom lesson on business ethics. This not only will provide exposure for your local chapter or institute but will raise the community awareness of how internal auditors bring value to an organization.

If you have any questions please contact PR@theiia.com.

Get Involved with JA!

- Classroom Volunteer
- “JA in a Day”
- JA Fundraising Event
AVAILABLE RESOURCES

Building awareness of the value of internal auditing is a key component of The IIA’s advocacy efforts and The IIA’s Web site is full of tools and tips for elevating the profession. You will find step-by-step guidance and resources for building awareness all year long, especially during Awareness Month.


This page serves as a “one-stop-shop” for anyone who wants to learn more about building awareness and elevating the profession. You will find links to a broad range of helpful resources, such as:

- **About the Internal Audit Profession** – Brochures that describe the practice of internal auditing and can help you promote the profession.
- **Invest. Involve. Inspire** – Information on how you can raise awareness of the profession through The IIA’s partnership with JA.
- **What Does It Take To Build Awareness?** - General brochure with tips on how you can build awareness and celebrate the great value that internal auditors bring to an organization and its stakeholders.
- **TREE Brochure, TREE Posters, Spoon Poster, and Speak Up Presentation** – Do you find it difficult to get others to understand what internal auditing is? These materials will help.
- **Your Internal Audit Team** – This PowerPoint presentation will help promote the profession within your organization.
- **The IIA’s Annual Report** – This resource provides an opportunity to tell the world about the growth and about the state of the internal audit profession. It highlights the impressive accomplishments of IIA members and staff around the world.
- **The IIA’s Chairman’s Video** – This video is available for streaming and viewing on your computer, and high-resolution versions are also available for large screen presentations.
- **Advocacy** – Learn about The IIA’s global efforts to advocate for the profession and learn about the meaning of advocacy for the internal audit profession.
- **Awareness Month Archive** – Visit this archive and find out how others have promoted the profession around the world and start to formulate your strategies now.
- **Awareness Month Graphics** – Download this graphics for your promotional efforts

All of these resources are available for free downloads or you can receive hard copies by contacting PR@theiia.org.

Putting It all Together

A combination of passion, creativity, commitment, and comprehensive tools can set the stage for building a broader appreciation of internal auditing. Whether you are promoting the profession to your audit customers, management, board, the media, or your friends and family, this combination will serve you well.

If you need additional help or have ideas you wish to share please contact us at PR@theiia.org.
How to Obtain a Proclamation

Enlist a well-known local official to issue a proclamation supporting your events and activities during May.

Sample Proclamation

WHEREAS, internal auditors help their organizations meet their objectives by monitoring risks and ensuring controls in place are adequate to mitigate those risks; and

WHEREAS, internal auditors – along with the board, executive management, and the external auditors – are a corporate governance cornerstone and help their organizations comply with new legislation and regulations for enhanced corporate governance; and

WHEREAS, The Institute of Internal Auditors (IIA), an international professional organization with global headquarters in Altamonte Springs, Florida, has 150,000 members in internal auditing, governance, internal control, information technology, audit, education, and security. With representation from more than 165 countries, The Institute is the acknowledged leader in certification, education, research, and technological guidance for the profession worldwide; and

(IF SIGNED BY A GOVERNOR); WHEREAS, the state (or country) of ___________ has ________IIA (chapter or institutes) representing more than ________ members; and

(IF SIGNED BY A MAYOR); WHEREAS, the city of ________has ________ members in the __________ (chapter or institute); and

WHEREAS, The Institute is celebrating International Internal Audit Awareness Month in May in the year ___________.

THEREFORE, I (NAME OF OFFICIAL) OF (NAME OF LOCATION) do hereby proclaim the Month of May as International Internal Audit Awareness Month. I invite the citizens of (NAME OF LOCATION) to join me in recognizing professional internal auditors for their contribution.

IN WITNESS THEREOF, I have here unto set my hand this (NUMBER) day of (MONTH), in the year ___________.

SIGNATURE
Sample News Release

For Immediate Release

[Date]
Contact: [Name]
[Phone, Cell Phone]
[E-mail]

[HEADLINE SHOULD BE ALL CAPS IN BOLD]
[Subhead should use upper and lower case, italicized]

City, State – [Lead paragraph should include the who, what, when, why, and where of the story, so if the reporter were to read just this, he/she would have everything they need.]

The rest of the news release expands on the information provided in the lead paragraph. It includes quotes from members, such as your chapter president, or subject matter experts. It contains more details about the news you have to tell, which can be about something unique or controversial or about a prominent person, place or thing.

"You should include a quote for that human touch" said John/Jane Doe, CIA, president of the Anywhere Chapter of The IIA. "And you should use the last paragraph to restate and summarize the key points."

For more information, contact [NAME] or visit the Anywhere Chapter’s Web site at [Web address].

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Sample Op-Ed Piece

Audits: Don't shoot messenger

BY Richard F. Chambers, Special to the Sentinel, My Word

As corporate citizens in Central Florida, we at the global headquarters of The Institute of Internal Auditors have followed with interest the issues of the Orlando-Orange County Expressway Authority. We were quite pleased to learn in 2007 that the authority had decided to strengthen its accountability and transparency by hiring an internal auditor. Fast-forward to this February when the internal auditor resigned out of frustration, citing a lack of commitment to real reform by agency officials. We wonder what it will take for the Expressway Authority to take steps toward good governance.

It's often said that government can be effective only if it maintains the public's trust. With this in mind, internal auditors in government play a pivotal role in reinforcing that trust. Their work provides assurance to taxpayers and citizens that resources are deployed effectively and that public officials are good stewards of taxpayer dollars, such as toll money.

Although most government officials welcome the insight that comes from an effective internal-audit program, an increasing number appear threatened by the scrutiny that accompanies critical audit results -- lashing out at the messenger. This might have been the case with the Expressway Authority.

A former board member questioned why the agency didn't hire an outside auditor "who could act independently." Appropriate reporting structures outlined by our organization's standards, as well as those from the Government Accountability Office, position internal auditors to provide thorough and independent assessments. They work inside an organization, which allows them to understand its culture, systems and operations.

Case in point: the Expressway Authority. By all indications, standards for independence were followed, and the audits clearly identified what needed to be improved. The issue with the internal auditor was not independence. It appears the Expressway Authority board and management might have been reluctant to make substantive change. What more would an outside auditor do that the internal auditor didn't?

Our public officials and government-agency leaders need to open their eyes and ears and embrace the value internal auditors bring to the boardroom. They are the first line of defense in ensuring public trust, and even though their efforts are often under a public microscope, they persevere in the face of extraordinary challenges.

Internal auditors working in government are unsung heroes. Hopefully, the Expressway Authority's next attempt at internal auditing will rebuild much-needed trust and have an outcome we can all be proud of.

Richard F. Chambers is president of The Institute of Internal Auditors, which is headquartered in Altamonte Springs.
Sample PSA

What do internal auditors do?

Have you ever wondered what an internal auditor does? May is International Internal Audit Awareness Month, an ideal time to learn about the vital role internal auditors play in the business world. Internal auditors participate in every aspect of a company’s business – from the internal IT infrastructure to mergers & acquisitions to compliance with federal and corporate policies. Whether you’re a stakeholder in a company or part of a management team, it should assure you to know that an internal auditor is providing a service that contributes to the efficient, effective, and economic use of resources and to the reduction of the potential risks faced by the organization. To learn more about the value of internal auditors, visit www.theiia.org.

Sample E-mail or Phone Pitches

To pitch coverage of an IIA event speaker:
“You know how everyone is talking about the recent fraud in France? Well one of the audit profession’s best-known experts on fraud detection and investigations will be speaking at a luncheon next week. Would you like to interview him/her?”

To tie The IIA and/or the profession into local news:
“Hi, I’m with an international professional association representing the internal audit profession and I saw your story about XYZ Company firing their top internal auditor with accusations of unfair audit practices. I thought your readers might be interested in hearing what’s considered best practice for internal audit objectivity and independence.”

To tie The IIA and/or the profession into national news:
“Hi, I represent an international professional association that just completed a job market survey for internal auditors, and we’ve discovered that even though the economy is slowing down – internal audit jobs are fairly secure and salaries are even rising.”

To pitch The IIA as an expert source:
“Hi, my name is BLANK, and I’ve been reading your articles about corporate governance regulations. I’m the president of The Institute of Internal Auditors in XYZ City or Country, and I wanted to introduce myself as a possible source to you for similar stories in the future.”

To tie The IIA and/or the profession to a national trend using research stats:
“Hi, I’m with an international professional association for internal auditors and we’re really concerned about a recent study from Junior Achievement Worldwide indicating that 80 percent of young people find unethical behavior just a part of doing business. We’re sending our president to talk with an entire gymnasium of high school seniors about how making ethical choices will have a positive impact on their lives. I thought this would be a “good news” story you might be interested in covering.”

PSAs:

- Include a pitch letter with your PSA. It should get to the point quickly and show how and why the issue is important to the people in your community. Also indicate that it is timely, coinciding with International Internal Audit Awareness Month in May.
- Be sure to include your contact information when submitting your PSA.
- Determine who should receive the PSA and in what form they want the materials.

Pitches:

- Make sure your story is newsworthy.
- Keep your pitch brief and emphasize the benefit to the reader or viewer of the story.
- Be a resource. Offer additional sources that add credibility to the story.