



The Institute of  
Internal Auditors  
*Global*

# GLOBAL ADVOCACY PLATFORM



# INTRODUCTION

The Global Advocacy Platform has been developed to support the advocacy efforts of IIA institutes, chapters, volunteers, members, and other practitioners and stakeholders of the profession. Advocacy is an important and necessary task to ensure that a clear and consistent understanding of the value of internal auditing prevails around the world. This, in turn, will enable internal auditors to maximize their contribution to good governance and organizational success.

At the core of this document are the six Pillars of Good Governance, each underpinned by four supporting statements. Collectively, these capture in plain terms the central role internal auditing plays in helping organizations achieve their goals. They are intended to be bold and impactful without being highly technical. Unlike the International Professional Practices Framework® (IPPF®), which is directed toward practitioners, the Pillars address those with a stake in internal auditing (see diagram on page 3).

The Pillars comprise key statements that can be used in communications with relevant stakeholders, such as in presentations, training programs, conferences, media interactions and press releases, articles, letters, email, face-to-face conversations, campaigns, advertisements, and webpages. Because the content is not part of the IPPF, the wording may be adapted as necessary for each audience. Generally, the Pillars will benefit from context and examples to strengthen the message by addressing topics of relevance to the recipient.

## GLOBAL ADVOCACY

As a global association, The IIA is committed to representing the interests of practitioners around the world and promoting the profession as essential for organizational success. To achieve these objectives, The IIA partners with its local institutes and chapters, providing them with materials and other resources, as well as collaborating with key global organizations that represent the interests of important stakeholder groups whose views and policies can be influenced for the betterment of the profession of internal auditing.

The IIA's efforts are supported by the Global Advocacy Committee (GAC), an international group of internal audit leaders that develops key messages of the Global Advocacy Platform and is also responsible for overseeing development and sustained relevance of Position Papers.

# PILLARS OF GOOD GOVERNANCE

## Building the Case for Internal Audit

- 1** Governance is essential to organizational success and requires an open, trusting relationship among the board<sup>1</sup>, management, and internal audit.
- 2** Internal audit is essential to governance and fosters trust, transparency, and accountability.
- 3** Internal audit contributes to success, positive change, and innovation by delivering assurance, insight, and advice.
- 4** Internal audit is most effective when its resource level, competence, and structure are aligned with organizational strategy, and it follows IIA standards.
- 5** Internal audit contributes the most value when it is relevant, objective, attentive to risk and opportunity, and future focused.
- 6** Internal audit must be free from undue influence and demonstrate its independence by reporting functionally to the board.

## Stakeholders of Internal Auditing

**Those charged with governance**

*e.g., boards and audit committees*

**Those who may be advocates for the profession of internal auditing**

*e.g., members of other related professions*

**Those who rely on the work of internal auditors**

*e.g., investors, consumers, and the general public*

**Those who support the profession of internal auditing**

*e.g., human resource officers, careers advisors, and academics*

**Those who work alongside internal audit**

*e.g., external auditors, risk managers, and management*

**Those who influence an organization's operating environment**

*e.g., regulators and legislators*

<sup>1</sup> The highest level of a governing body assigned the responsibility to direct and/or oversee the activities and management of the organization. Typically, this includes an independent group of directors (e.g., a board of directors, a supervisory board, or a board of governors or trustees). If such a group does not exist, the "board" may refer to the head of the organization. "Board" may refer to an audit committee to which the governing body has delegated certain functions.

## Pillar 1:

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**Governance is essential to organizational success and requires an open, trusting relationship among the board, management, and internal audit.**

- 1.1 All organizations require governance if they are to remain viable and continue meeting their objectives.
- 1.2 Organizational success is sustainable only if it serves the interests of all internal and external stakeholders.
- 1.3 Governance is exercised through various processes and structures with the aim of nurturing transparency, accountability, and fairness, and maintaining a healthy balance among the interests of all stakeholders.
- 1.4 Governance requires an open, ethical culture.

## Pillar 2:

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**Internal audit is essential to governance and fosters trust, transparency, and accountability.**

- 2.1 All organizations benefit from internal audit.
- 2.2 Internal audit is increasingly important as organizations grow and develop, become more complex and mature, strive for improvement, and seek positive change.
- 2.3 Internal audit is essential for organizations that seek to contribute to economic and social well-being. This includes but is not limited to:
  - Government departments
  - Financial institutions
  - Publicly traded companies and those seeking legitimacy in the capital markets
  - Public utilities (water, electricity, education, health care, etc.)
- 2.4 Internal audit builds trust through frequent and meaningful interactions with the board and management.

## Pillar 3:

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**Internal audit contributes to success, positive change, and innovation by delivering assurance, insight, and advice.**

- 3.1** By delivering insights on governance, risk, and control, internal audit provides a robust challenge to organizational practices and provokes positive change and innovation.
- 3.2** Internal audit is best able to provide insight and advice when it combines independence and objectivity with a deep understanding of the organization, its governance, and its operating environment, and by drawing on the power of data.
- 3.3** Internal audit encourages innovative thinking by maintaining an active awareness of developments in the profession and adopting leading-edge practices.
- 3.4** Through the provision of assurance on the effectiveness of governance, risk, and control, internal audit inspires organizational confidence and enables competent decision making.

## Pillar 4:

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**Internal audit is most effective when its resource level, competence, and structure are aligned with organizational strategy, and it follows IIA standards.**

- 4.1** Internal auditors have a professional responsibility to improve their proficiency and the effectiveness and quality of their services continually through education and development.
- 4.2** Internal audit's resourcing and its efficient and effective deployment must be aligned with organizational strategy to maximize the positive impact on organizational success.
- 4.3** The chief audit executive should possess a thorough understanding of IIA standards and ensure their adoption in internal auditing.
- 4.4** The credibility and trust of internal audit are significantly enhanced through continuous review and improvement.

## Pillar 5:

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**Internal audit contributes the most value when it is relevant, objective, attentive to risk and opportunity, and future focused.**

- 5.1** To be relevant, internal audit must support long-term viability and value protection and creation through an appropriate balance of assurance and advisory services that are aligned with organizational strategy and are reflective of the operating environment.
- 5.2** Objectivity of internal auditors is ensured through a systematic and disciplined approach free from bias and undue influence.
- 5.3** Internal audit empowers management through concise communication of risk-based assessments of current and future conditions that test an organization's preparedness for enablers and inhibitors of success.
- 5.4** Internal audit makes a positive contribution to organizational value when its assurance, insight, and advice are credible, trustworthy, well communicated, and readily accepted by management.

## Pillar 6:

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**Internal audit must be free from undue influence and demonstrates its independence by reporting functionally to the board.**

- 6.1** Management is responsible for designing and operating an effective system of governance, risk, and control.
- 6.2** Internal audit is responsible for evaluating the design, efficiency, and effectiveness of governance, risk, and control.
- 6.3** As articulated by its charter, internal audit requires full, free, and unrestricted access to any function or activity under review with no organizational function or activity considered to be outside of its scope.
- 6.4** The chief audit executive must report functionally to the board to allow internal audit to fulfill its responsibilities independently and for it to be recognized as an authoritative voice.

## POSITION PAPERS

From time to time, The IIA formalizes its position on key issues of importance to the profession and its stakeholders. Like the Global Advocacy Platform, these are designed to offer a clear and consistent message while taking a principled position on certain topics. The positions described rest upon the same fundamental positions that are captured in the Pillars of Good Governance.

The Global Advocacy Committee has responsibility for maintaining these Global Position Papers. At present, there are three Position Papers:

- The Three Lines of Defense in Effective Risk Management and Control.
- The Role of Internal Auditing in Enterprise-wide Risk Management.
- The Role of Internal Auditing in Resourcing the Internal Audit Activity.

These will be reviewed and updated periodically, and new Position Papers may be added.

## INFORMATION ABOUT OTHER ADVOCACY RESOURCES

Advocacy resources for institutes, including an advocacy toolkit, can be found in The IIA's institute leaders' portal. Tools to support global efforts include:

- The Global Advocacy Platform (including Pillars of Good Governance).
- Global Position Papers.
- Advocacy maturity self-assessment tool.
- Advocacy planning tool.
- Stakeholder analysis tool.
- Examples, templates, presentations, fliers, brochures, videos.



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## ABOUT THE IIA

The Institute of Internal Auditors (IIA) is the internal audit profession's most widely recognized advocate, educator, and provider of global standards, guidance, and certifications. Established in 1941, The IIA today serves more than 185,000 members from more than 170 countries and territories. The IIA's global headquarters are located in Lake Mary, Florida.

For more information,  
visit [www.globaliia.org](http://www.globaliia.org)