advocacy in ACTION
The IIA defines advocacy — what used to be called “promoting the profession” — as “instilling pride in the profession, encouraging change, and building relationships with organizations and key stakeholders that impact the profession globally.” During the past two years, The Institute has ramped up its focus on advocacy so much so, that it has become one of the three main objectives of The IIA’s Strategic Plan.

To tackle a subject of this magnitude, The Institute divides its advocacy efforts into different levels. Think of The IIA’s advocacy efforts as a pyramid. At the top is the global level, with The IIA itself building relationships with regulators, oversight bodies, and international professional associations whose decisions often impact internal auditors throughout the world. Just below that, at the regional and national levels, are the efforts of affiliates and chapters to educate and influence similar bodies, organizations, and governments in their own countries and regions of the world. At the base of the pyramid are the tens of thousands of internal auditors who are doing their part to educate and instill pride in the internal audit profession.

Leveraging is key to the success of the advocacy initiative. “Government officials and regulators want to know what their counterparts in other countries are doing,” says Margie Poposky, director of advocacy for The IIA. “If I am speaking with government officials in Mexico, I need to be able to share what good things are going on in internal auditing in Canada.” Advocacy is truly a global initiative, with members, affiliates, and The IIA all sharing information and best practices to advance the profession.

REGULATORY AND OVERSIGHT BODIES

Key among the high-level bodies The IIA targets in its advocacy efforts are the Securities and Exchange Commission (SEC) and the Public Company Accounting Oversight Board (PCAOB), two U.S. agencies that have global impact. “Our primary goal with the SEC is to gain increased levels for recognition and support of the internal audit profession,” Poposky says. “We would like to establish a relationship where the SEC views internal auditing as a cornerstone of effective corporate governance.” One way to do this, she adds, is “to become one of the key influential players consistently invited to provide opinions and to participate in task forces, roundtables, and other groups.”

It is an ongoing, long-term effort. “It can take years to build the kind of relationships we’re looking for with these organizations,” Poposky says. It’s also never-ending, as new faces move into leadership positions in the targeted organization. The results can be difficult to quantify, but there have been some indicators of recent success. For example, this year alone The IIA responded three times to SEC requests for input on matters related to the U.S. Sarbanes-Oxley Act of 2002 implementation.

PROFESSIONAL ASSOCIATIONS

To increase the reach of its advocacy efforts, The IIA targets other professional associations whose interests include internal auditing, so the message will continue to be expanded and reach new audiences.
trickle down to their members. For example, last year the Association of Certified Chartered Accountants (ACCA) approached The IIA regarding the use of the International Standards for the Professional Practice of Internal Auditing (Standards) by ACCA members performing internal audit services. That’s no small matter, considering the ACCA is the largest international accountability body in the world with 320,000 members and students in 160 countries. As a result, The IIA and the ACCA signed a memorandum of understanding outlining areas of mutual interest, such as academic relations, training, ethics, and research. The ACCA strongly encourages its members to follow the Standards when performing internal audit services, and The IIA is planning to offer a CIA Challenge Exam to ACCA members next November.

SENIOR MANAGEMENT AND DIRECTORS

The IIA and its affiliates are building relationships with organizations such as the National Association of Corporate Directors (NACD) in the United States, the Company Directors Association in Australia, and the Institute of Corporate Directors in the Philippines to increase The Institute’s visibility among senior management and audit committees.

Advocacy outreach includes speaking and exhibiting at corporate director conferences, serving as panelists at audit committee forums, working on national task forces to develop governance codes, and targeting audit committee members with direct mail initiatives to educate and inform them about the internal audit profession and to establish The IIA as a valuable leader in corporate governance.

Audit committees can be a difficult audience to reach, because their members are not necessarily from any one group. Many chief audit executives (CAEs) are bridging the gap by requesting brochures and other materials from The IIA and then distributing them to members of their audit committees. It helps that many members may serve on more than one audit committee and can share the information from one organization to another.

AFFILIATES

The IIA has developed a “maturity model” to help IIA headquarters as well as Institute affiliates identify and quantify the advocacy efforts they’ve been making all along. “As we identify and quantify,” Poposky says, “we confirm that our efforts are symbiotic, that there’s a lot to be learned from each other and that there is still so much to be done.”

In Canada, for example, Canadian Advocacy Task Force Chairman Brian Brown, CIA, CMA, CFE, is passionate about advocacy. “We do a great job of telling each other what a great job we do — and that’s good — but we don’t do a very good job of telling other groups.” Conferences of chief executive officers (CEOs) or chief financial officers, he notes, usually don’t offer many sessions about internal auditing. That may be changing. IIA–Canada has been producing joint events with the Institute of Corporate Directors and has been providing speakers for the Directors College, which prepares corporate directors to be designated as chartered directors.

Likewise, advocacy is a personal passion for Veronica du Preez, CIA, IIA–South Africa’s CEO. Du Preez has made it her mission to cultivate relationships of mutual respect with other professional associations and heads of regulatory bodies. For example, IIA–South Africa is working on a flagship conference on corporate governance, which will include internal auditors, external auditors, management, and audit committees. “Having all the role players on board keeps advocacy rolling,” du Preez says.

Du Preez also sees supporting individual members to be advocates as important. “What I need is for every single internal auditor to become a marketer for the profession.” Part of that, she adds, is that “whatever they do, they need to be competent, and they need to be exemplary. We need to ask what they need from us to help them be able to do that.”

INDIVIDUALS

In addition to providing continuing training, certification, and other support for internal auditors to do their jobs better, The Institute offers educational and resource materials specifically to help individual members be advocates for their profession. Brochures and other marketing materials are available upon request, for example, and in the “Guidance” section of The IIA’s Web site, internal auditors will find frequently asked questions and the answers that will help management and others understand how internal auditing adds value. In addition, individuals, as well as chapters and affiliates, can take advantage of the newly launched advocacy repository, which contains over 60 advocacy tools along with a matrix highlighting the advocacy efforts and results of almost 50 IIA affiliates.

HOW ADVOCACY WORKS FOR YOU

So, why should you, an individual internal auditor, care about advocacy? Because “when IIA leaders and individual internal auditors take their role seriously as advocates for the profession,” Poposky says, “good things happen that benefit everyone. Certainly the organization benefits, as does the internal auditor.”

Take for example the recent meeting of IIA Chairman of the Board Steve Goepfert, IIA staff members, and IIA–Mexico leaders with the Secretary of the Public Function of Mexico, Eduardo Romero. At the meeting, Romero agreed to develop a team to review and improve the standards that internal auditors in Mexico use and to compare them to The IIA’s Standards. In addition, all CAEs in the Mexican government will be encouraged to become CIs through The IIA–Mexico. “They emphasized the need for internal control standards and assisted in the creation of standards that will impact over 1 million employees in the Mexican government,” Poposky says. Ultimately, millions of people living in Mexico will benefit from the new standards and that will impact the profession and improve awareness of the value of internal auditing.

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