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CONGRATULATIONS AND WELCOME!

You have been appointed to a committee, advisory board or task force of The IIA because of your expertise in the field, your leadership in past IIA activities, and/or your commitment to The IIA’s vision and goals. Through your active participation and involvement, you will make a difference in the future of The IIA and of the internal audit profession.

The IIA’s committees and advisory boards are essential to the efficient operation of the organization. They gather and evaluate information, discuss issues, develop work programs, and recommend or participate in courses of action. In addition to committees and advisory boards, task forces are appointed to undertake specific projects within a defined, usually short, period. Although the term committee will generally be used throughout this booklet, the concepts apply equally to advisory board and task force members.

As a committee, advisory board or task force member, you represent the voice of the IIA members. You will speak to the attitudes and needs of IIA members, chapters, and affiliates. Success is dependent upon your contribution.

We ask that you give a commitment of your time and effort for this role. What you will receive in return is so much more. Not only will you have the personal satisfaction of shaping the future of the internal auditing profession, you will also gain exposure to professional issues worldwide, broaden your knowledge, share ideas and perspectives with the leaders of the profession, and develop bonds of lasting friendship. Participation also offers an excellent medium to develop and refine leadership skills.

This guide is intended to help you get as much as possible out of your committee. Do not hesitate to let us know if there is anything else we can do to help you meet that goal.
ABOUT THE IIA

Established in 1941, The IIA has grown to more than 190,000 members around the world. Its expansive membership base is bonded by the *International Professional Practices Framework*, a global certification program, and The IIA’s motto, “Progress through Sharing.”

GLOBAL SCOPE

The IIA currently has members in more than 170 countries and territories around the world and chapters or affiliates in more than 100 countries. The IIA’s leadership is committed to globalization, ensuring that The IIA is the organization that represents the worldwide profession of internal auditing. Most of The IIA’s committees have a global mix of members. Committee members have a learning experience as they share cultures, find common ground, and become sensitive to the different ways in which words, actions, and deeds are interpreted.

MISSION

The mission of The Institute of Internal Auditors is to provide dynamic leadership for the global profession of internal auditing. Activities in support of this mission will include, but shall not be limited to:

1. advocating and promoting the value that internal audit professionals add to their organizations;
2. providing comprehensive professional and educational development opportunities, standards and other professional practice guidance and certification programs;
3. researching, disseminating and promoting to practitioners and stakeholders, knowledge concerning internal auditing and its appropriate role in control, risk management and governance;
4. educating practitioners and other relevant audiences on best practices in internal auditing; and
5. bringing together internal auditors from all countries to share information and experiences.
STRUCTURE AND GOVERNANCE

VOLUNTEER ORGANIZATION
IIA members are served at the volunteer level by the international Board of Directors, committees, task forces, advisory boards and more than 260 chapters and institutes. See Appendix A for the volunteer organizational chart.

BOARD OF DIRECTORS
The IIA is governed by an elected Board of Directors. The Board comprises ten members of the Executive Committee, six directors-at-large, ten institute directors, ten North American directors, the chair of the Audit Committee, and The IIA President and CEO. The Board meets at least twice a year immediately following the committee meetings. Additional meetings may be held in person or via teleconference.

The Executive Committee assists the Board in overseeing the affairs of The IIA and acts for the Board between board meetings on any matter which requires immediate attention and does not, according to the Bylaws, require full Board consideration. The Executive Committee is comprised of eight elected officers and two past chairmen of the Board.

NORTH AMERICAN BOARD
The IIA Bylaws establish the North American Board as a committee of the corporation. It is granted certain authorities by the Board of Directors to address the needs of members in the USA, Canada, and Caribbean through monitoring of programs, services and budget relating to North American members and chapters.

The North American Board comprises the ten North American Directors on the Board, one representative of the Executive Committee appointed by the Chairman of the Board, and the IIA President and CEO. It is not a separate affiliate, but governs through the existing structures of The IIA.

GLOBAL COUNCIL
The Global Council is an advisory body, comprised of one representative for each of the institutes outside the USA and Canada, plus one representative from the USA, Canada and each chapter in the Caribbean. It meets once a year in a forum of institute leaders whose purpose is to provide input and direction to the Board of Directors and committees.

COMMITTEES
The IIA’s committees are charged with specific missions and work to enable The IIA to meet the changing needs of its membership. The committees assist the Board by providing strategic direction, recommending courses of action, and undertaking specific projects or tasks. Committees may report to either the Board of Directors or to the North American Board. See Appendix B for a listing of the committees and their missions.

ADVISORY BOARDS
Advisory Boards provide guidance and support to industry-specific specialty centers within The IIA to enhance and promote internal auditing in the industry they serve. Advisory boards may meet independently, but in concert with The IIA’s overall goals and objectives of the volunteer committee structure.

TASK FORCES
The IIA may establish task forces to work on specific projects, focus on specific member needs, or address priorities. Task forces may be comprised of members from several committees or others not involved in committee activities. Task forces are established to accomplish certain tasks and are disbanded at their completion.
INTERNAL AUDIT FOUNDATION
The Internal Audit Foundation is a separate, tax-exempt corporation which was founded by The IIA in 1976 to provide and expand research and education for the benefit of the internal auditor, the internal audit profession, the business and governmental communities, and the general public. The Internal Audit Foundation Board of Trustees is the governing body of the Internal Audit Foundation and is responsible to the members of The IIA’s Board of Directors. The trustees direct and oversee the activities of the Internal Audit Foundation and match available funding to research priorities. The President of the Internal Audit Foundation also serves as an officer of The IIA and a member of the Executive Committee and Board of Directors.

There is one committee that reports directly to the Internal Audit Foundation, the Committee of Research and Education Advisors. This committee manages the processes whereby research projects and educational products are initiated, approved, and completed.

IIA CHAPTERS AND INSTITUTES
There are two primary types of member group formation within The IIA: chapters and institutes. Chapters are located in the USA, Canada, and the Caribbean where members pay their dues directly to IIA HQ and are assigned to the chapter of choice. Chapters primarily serve metropolitan areas and form the basic organizational unit of The IIA. They may be as small as 15 members or as large as 3,000. They are usually run by volunteer leaders, although a few have paid administrative staff.

In 2015, The IIA established the International Chapter Program, which provides new or developing affiliates outside North America with HQ support for collection of fees, professional development, website, and additional membership services.

Institutes are established outside the USA and Canada and range in size from 50 members to over 8,000. While most of the smaller institutes are run by volunteers, the larger ones typically have sufficient resources and maturity to assume administrative, financial, and educational responsibilities for their members and, therefore, have permanent offices and staff. Institutes recruit and collect dues from their members directly, report members to IIA HQ for inclusion in the global database, and remit annual affiliation fees to IIA HQ.

Most chapters and institutes offer their members networking opportunities, member meetings, newsletters or magazines, CIA® review courses, seminars, conferences, web sites and other programs.

HEADQUARTERS ORGANIZATION
The IIA has a permanent professional staff of more than 200 at its global headquarters in Florida, to provide support for the activities of The IIA. The staff works closely with the volunteers from The IIA’s chapters, institutes, Board of Directors, committees and the North American Board. The staff’s responsibilities include carrying out the day-to-day programs that serve its more than 190,000 members worldwide.
HOW COMMITTEES WORK

The primary function of The IIA’s North American and international committees is to develop programs to achieve the goals and objectives of The IIA. Committees also provide advice and counsel to the headquarters staff.

Most committees meet twice a year. The first meeting is held in conjunction with The IIA’s international conference in June or July, and the second is held in November or December in Orlando, Florida, USA. Some committees find they must meet more frequently to accomplish their work on a timely basis. Others keep in touch between meetings via conference calls or the internet. Effective committees function best when each committee has appropriately selected members, clearly defined objectives, established work plan and results-oriented projects, and strong leadership and staff assistance.

NOMINATION PROCESS

Each September, a combined call for nominations for Board, committees, North American representatives and the Internal Audit Foundation is sent to the Board of Directors, district representatives, chapter and institute presidents and all committee members, as well as announced on The IIA’s website.

The IIA has two nominating committees.
1) Recommendations for the North American Board, district advisors and district representatives are submitted to the North American Nominating Committee which selects a slate of nominees to be presented and voted on at the annual North American Membership Meeting, held in April/May.
2) Recommendations received for international officers, Board of Directors and Internal Audit Foundation Trustees are submitted to the Global Nominating Committee which selects a slate of nominees to be presented and voted on at the Annual Business Meeting in June/July (2018 will be in May). After the slate of board nominees is selected, the nominee for Chairman of the Board works with the nominees for Vice Chairmen of the Board and the individual committee chairmen to review candidates for international committees.

The nominee for North American Board Chairman likewise reviews the candidates for committees reporting to the North American Board.

Approximately one-third of the committee positions become available each year. Efforts are made to ensure that each committee has a broad cross-section of members, taking into account certification, geographical representation, industry, experience, skills, and any specific requirements of the committee. The chairman of the committee recommends the committee composition to the incoming Chairman of the Board or North American Board Chairman who issues invitations to new and continuing members and thank you letters to retiring and unappointed potential new members.

New members are appointed by April 1 to fill terms beginning in April or June/July. New members are invited to join the committees for their June or July meetings, usually held immediately following The IIA’s International Conference (2018 will be in May). Reappointment of members with current or previous committee service is dependent on satisfactory past contribution to the committee work.
INSTITUTE YEAR AND TERMS OF OFFICE
The IIA’s fiscal year runs from January 1 through December 31. Terms of all elected and appointed Board and international committee members, however, officially begin in June or July (2018 will be in May), effective with the Annual Business Meeting held in conjunction with The IIA’s International Conference. The terms for committee members are normally three years, although some committee members may be appointed to complete unexpired terms, and all appointments are contingent upon active participation and contribution to the tasks of the committee. Individuals may be reappointed for consecutive terms on all IIA committees but it is encouraged that members roll off after three years so that others will have the opportunity to serve.

COMMITTEE MEMBER EXPENSE POLICY
It is the general policy of The IIA that committee members provide their services, together with associated travel cost, as a contribution to the advancement of the internal audit profession. The IIA will normally provide lunches and certain other meal functions during committee meetings.

VOLUNTEER/STAFF RELATIONSHIP
The committees and The IIA staff work in partnership to develop strategies, objectives, and programs to move The IIA forward. Each committee is assigned a staff liaison to ensure logistical support for the committee’s initiatives and to facilitate communications with other areas of The IIA. Staff can often provide needed background and budgetary information to ensure the programs being worked on fit into the overall IIA framework of priorities and programs.

ADVISORY COUNCILS
Most international committees are grouped into five advisory councils: Global Services, Professional Certifications, Professional Guidance, Professional Practices, and Research. Each council is headed by a Vice Chairman of the Board and is composed of the chairmen of the committees assigned to that council. A staff liaison is also assigned to each advisory council.

The advisory councils are designed to facilitate communications to and from the Board of Directors, Executive Committee, and the committees of The IIA. The councils meet immediately following the committee meetings in order for committee chairmen to share action plans and review accomplishments which might impact or overlap the work of other council members.
COMMITTEE MEMBER’S ROLE

Being selected as a committee member is both an honor and a privilege as you have been selected to represent your fellow auditors and to develop programs and strategies for the good of the entire profession. Since every attempt is made to keep committees to a manageable size and to diversify the composition of all committees, it is essential that you make every attempt to attend every meeting and to participate fully in the proceedings.

Even when their nominations are endorsed by a chapter or institute, committee members do not represent their own organizations but work for the interest of the global membership at large. If any situation creates a conflict of interest, the committee chairman should be promptly notified.

Most committee members spend an average 10–50 hours per year devoted to IIA activity outside of the meetings themselves. Your individual time commitment is dependent not only on the type of committee you’ve chosen, but also on your dedication, willingness to accept responsibilities and carry out assigned tasks.

Responsibilities:

- Know the specific responsibilities of your committee.
- Participate actively in all scheduled meetings.
- Contribute your knowledge and points of view based on your experience.
- Be willing to accept tasks and accomplish tasks assigned on a timely basis.
- Be prepared by studying the agenda and any advance material or gathering viewpoints from colleagues on topics that may be controversial or broad in scope.
- Be open to all points of view and willing to make and support group decisions that benefit the majority of IIA membership. Do not be afraid to disagree, but keep comments relevant and respect the viewpoints of others.
- Stick to the agenda during the meeting.
- Respect confidentiality of working documents. Drafts should not be distributed outside the committee without consent of committee chairman. The IIA holds sole ownership rights to the work products of committees.
- Disclose any actual or perceived conflicts of interest and do not vote in such committee matters or misuse committee knowledge for outside gain. All committee members are asked to sign an annual Code of Business Conduct and Ethics for Volunteers Awareness and Compliance Certification and Assignment of Interest.
COMMITTEE CHAIRMAN’S ROLE

The committee chairman is responsible for keeping the committee focused and in alignment with the strategic plan and the priorities of The IIA. The chairman must guide, facilitate, and mediate discussions and ensure that the committee achieves meaningful, tangible results that will provide general satisfaction to committee members.

A committee chairman should have three critical attributes:

1. Ability to set an organizational agenda, setting goals and objectives, and fit committee’s role within overall goals and priorities of The IIA.
2. Ability to lead, to achieve results through group interaction and consensus building.
3. Ability to make decisions.

Responsibilities:

- Planning. The chairman consults with the appropriate Vice Chairman of the Board, IIA staff and key members of the committee in planning the committee’s objectives and activities. The work program should be thoroughly reviewed so that major initiatives align with The IIA’s strategic plan. The chairman, working with the staff liaison, should also prepare an orientation program for new committee members to help them understand background issues and make a more informed contribution to the meeting.

- Conducting meetings. The chairman directs the committee in reviewing and achieving the committee objectives and stimulates group thinking, encourages and channels discussion, and seeks out decisions. The chairman also determines if additional meetings are needed due to special projects underway, responsibilities with special activities of The IIA, or special issues to be addressed.

- Maintaining records and information. The chairman ensures that accurate minutes are kept, motions recorded, necessary reports prepared, and records of committee work maintained.

- Producing results. The chairman must motivate members toward active participation and involvement and assign meaningful tasks to committee members. The chairman should follow up on assignments to ensure objectives are understood and deadlines met. The chairman works closely with IIA staff to develop and implement programs.

- Reporting results. The chairman is a member of the Advisory Council and meets with the appropriate Vice Chairman of the Board and other chairmen to review proposed resolutions and discuss areas of action and potential overlap. The chairman may also meet with the full Executive Committee to report on special activities or obtain guidance on critical issues.

- Evaluating members. The chairman is asked to evaluate committee members each year as to participation, contribution, and potential for future leadership positions, either on the current committee or in another role. The chairman is also asked to seek out qualified individuals for The IIA’s committee and Board positions. This function is essential for successful succession planning.
**STAFF LIAISON’S ROLE**

Each committee is assigned a staff liaison. The staff liaison is usually one of the senior staff and as such is in an ideal position to know how activities considered by the committee will interact with other IIA projects and will contribute to the overall goals of The IIA. The staff liaison should also be considered a valuable resource to enhance the effectiveness of committee actions.

Each of the five Advisory Councils is also assigned a staff liaison.

**Responsibilities:**

- Maintain ongoing, close contact with the committee chairman to discuss needed actions and provide assistance as needed.
- Assist committee chairman in developing agendas and background information.
- Assist committee chairman in developing and implementing an orientation program for new members.
- Notify chairman and members of activities which affect the committee.
- Ensure prompt completion and distribution of minutes and action dockets.
- Work with committee to develop proposals or implement approved courses of action.
- Advise Vice Chairman on activities concerning the council committees if liaisons to an Advisory council assist in gathering reports for executive committee meetings.

**PROCEDURES FOR MOVING PROJECTS FORWARD**

Committees should be conducted under *Robert’s Rules of Order Newly Revised*. Projects may move forward in several ways. Committees may assign small task forces to work between meetings to develop proposals, accomplish tasks, or gather information. Committees may refer items outside their purview to other committees or to the Executive Committee for guidance. Committees may also work with staff for assistance in carrying out the detailed activities or implementing a program.

Any committee action which requires funding or a change to the *Board Policy Manual* or *Bylaws* must be approved by the Board of Directors or the Executive Committee acting on the Board’s behalf. Such proposals should be submitted in the form of a standard resolution to the appropriate Vice Chairman of the Board. The resolution should include complete information on background, cost breakdown, and estimated potential revenue, if applicable. Since the Board needs time to consider and properly assess any complicated resolutions, it is hoped that most resolutions would be submitted well in advance of any regular board meeting.

Resolutions that significantly impact North American members or require substantial investment of IIA funds must also be submitted to the North American Board for consideration. *See Appendix C for procedures on preparing resolutions.*
PROCEDURES FOR RECORDING MEETING ACTIVITIES

The committee chairman is responsible for maintaining a record of committee meeting actions. To keep consistency in the minutes taken, The IIA has adopted formal procedures and forms for recording minutes. It is recommended that the committee chairman and staff liaison decide whether a committee member or staff is in the best position to take minutes. Draft minutes should be circulated to committee members within two weeks of each meeting. Final minutes should be provided to the appropriate Vice Chairman within 30 days.

Minutes of all committees are distributed to all committee chairmen within 60 days after the meeting. Committee chairmen also receive a brief summary of all committee actions. These summaries are suitable for passing on to all committee members if desired. See Appendix D for procedures on recording of committee minutes.

COMMUNICATIONS AND REFERENCE

Each committee chairman should be familiar with and have available the following materials:

- Bylaws
- Board Policy Manual
- Strategic Plan
- Minutes of all committees
- Previous minutes of particular committee

All committee and Board members have access to a special committee section on The IIA’s websites (www.theiia.org or www.globaliia.org). General information on the site includes The IIA’s strategic plan, Board Policy Manual, and recent minutes of all committees. Each committee also has a password protected section for keeping past minutes, working documents, meeting calendar, and other material unique to that committee.

Most semiannual committee meetings begin with a general session. All committee members should attend those sessions, to acquaint themselves with current priorities, financial statements, and significant developments that might affect committee discussions. All committee members are also invited to attend the Board meetings as guests in order to keep current on IIA activities.
COMMITTEE SUMMARIES

DESCRIPTION OF POSITIONS AND RESPONSIBILITIES
The primary function of IIA committees is to develop strategies and programs to achieve the goals and objectives of The IIA and to provide advice and counsel to the headquarters staff. Terms are usually for three years, with one-third of the members’ terms expiring each year. Members may be dropped annually if not effectively contributing to committee work. Following are brief summaries of the committee missions and composition and any special requirements for participation in addition to the two meetings per year.

Note: Committees may be reassessed and merged or discontinued. The IIA will consider candidates for other committees if they select a committee that will be discontinued.

ACADEMIC RELATIONS COMMITTEE
Mission: To forge relationships among students, academics, practitioners, administrators, and others to promote the role of internal auditing and internal audit education within college/university curricula globally.
Composition: Members represent both academe and practitioners.

AUDIT COMMITTEE
Mission: To provide assistance to the Executive Committee and the Board of Directors in the fulfillment of their oversight responsibilities for The IIA’s financial reporting process, system of internal control and the audit process. Oversees The IIA’s Internal Audit program. Provides oversight of practices designed to ensure compliance with legal, risk management, and regulatory requirements.
Composition: Three to five members of the Board of Directors.

CHAPTER RELATIONS COMMITTEE**
Mission: To assist chapter leadership as a resource and liaison to The Institute in enabling chapters to meet their objectives: that the professional practice of internal auditing is effectively promoted through a full range of quality services to members; and that effective strategies are developed to address issues and opportunities at the chapter level.
Composition: Restricted to elected District Representatives and District Advisors. Must be CIAs.
Special Note: Terms for this committee are two year terms. Approximately half the committee are elected each year. Terms for this NA committee begin April 2018.

COMMITTEE OF RESEARCH AND EDUCATION ADVISORS
Mission: To provide the internal audit profession with the information needed to anticipate and react to important external and internal factors that could have a material impact on the practice of internal auditing.
Composition: Members representing a cross-section of IIA membership.

EXAM DEVELOPMENT COMMITTEE
Mission: To ensure that the content of The IIA’s certification exams is continuously aligned with and reflects the current global practice of internal auditing, including the International Professional Practices Framework.
Composition: Must be CIAs; two or more designations preferred.

FINANCE COMMITTEE
Mission: To review the internal reporting of the budget and financial policies and procedures of The IIA and the IIA Internal Audit Foundation to ensure that the reporting of revenue and expenses of operations and assets and liabilities of the organizations are based on acceptable accounting practices, and accounting processes provide necessary and timely information for decision-making.
Composition: Two to four members of the Board of Directors and the treasurers of The IIA, The IIA Internal Audit Foundation, and the North American Board.

FINANCIAL SERVICES GUIDANCE COMMITTEE
Mission: To strategically direct the development of IPPF guidance in support of financial services auditors globally by identifying, prioritizing, commissioning and ultimately approving topical guidance specifically geared to the financial services sector.
Composition: Members representing a cross-section of the financial services industry, with a particular weight given to banking. CIA/CFSA strongly preferred. CAE or Director with at least 10 years of internal audit experience at a supervisory level required.

GLOBAL ADVOCACY COMMITTEE
Mission: To provide thought leadership, guidance, and operational assistance to The IIA in the implementation of its global advocacy strategy, supporting The IIA’s vision to advocate and promote the value of internal auditing.
Composition: Members representing a cross-section of IIA membership with global regional representation desired. CIAs preferred.
GLOBAL PROFESSIONAL DEVELOPMENT COMMITTEE

**Mission:** To promote and enhance the global development of high-performing internal audit professionals, indispensable to their organizations.

**Composition:** Members will consist of internal audit, academic, and other professionals representing a cross-section of the global membership. The number of committee members and mix of capabilities will be determined based on the strategic and operational needs of the committee.

INTERNATIONAL INTERNAL AUDIT STANDARDS BOARD

**Mission:** To develop, issue, and maintain the International Standards for the Professional Practice of Internal Auditing; and, to strategically direct the development of IPPF implementation guidance in support of the Standards by identifying, prioritizing, commissioning and ultimately approving guidance specifically geared to helping internal audit practitioners achieve conformance with the Standards.

**Composition:** Members representing a broad range of experience at senior levels of an internal audit function. CIA required.

GLOBAL NOMINATING COMMITTEE

**Mission:** To recommend a strong leadership team that will define and promote the mission, strategic directives, and objectives of The IIA.

**Composition:** Appointed by the Board of Directors. Shall be composed of three members from North America, three members from outside North America, the Chairman of the Board, and the Immediate Past Chairman of the Board.

GUIDANCE DEVELOPMENT COMMITTEE

**Mission:** To strategically direct the development of general IPPF guidance in support of internal auditors globally (exclusive of financial services, public sector and information technology guidance), by identifying, prioritizing, commissioning, and ultimately approving guidance specifically geared to the unique needs of auditors servicing the public sector.

**Composition:** Members with a broad range of expertise and experience that is globally diverse and representing a cross-section of industry sectors. CIA strongly preferred. CAE or Director with at least 10 years of internal audit experience at a supervisory level required.

INFORMATION TECHNOLOGY (IT) GUIDANCE COMMITTEE

**Mission:** To strategically direct the development of information technology-related IPPF guidance by identifying, prioritizing, commissioning, and ultimately approving guidance specifically addressing information technology-related matters.

**Composition:** Members with a detailed understanding of information technology representing a cross-section of industries. CIA strongly preferred. IT Audit Director or IT Audit Supervisor with at least 10 years of internal audit experience at a supervisory level required.

GUIDANCE DEVELOPMENT COMMITTEE

**Mission:** To strategically direct the development of general IPPF guidance in support of internal auditors globally (exclusive of financial services, public sector and information technology guidance), by identifying, prioritizing, commissioning, and ultimately approving guidance specifically geared to the unique needs of auditors servicing the public sector.

**Composition:** Members with a broad range of expertise and experience that is globally diverse and representing a cross-section of industry sectors. CIA strongly preferred. CAE or Director with at least 10 years of internal audit experience at a supervisory level required.

INFORMATION TECHNOLOGY (IT) GUIDANCE COMMITTEE

**Mission:** To strategically direct the development of information technology-related IPPF guidance by identifying, prioritizing, commissioning, and ultimately approving guidance specifically addressing information technology-related matters.

**Composition:** Members with a detailed understanding of information technology representing a cross-section of industries. CIA strongly preferred. IT Audit Director or IT Audit Supervisor with at least 10 years of internal audit experience at a supervisory level required.

LEARNING SOLUTIONS COMMITTEE**

**Mission:** To promote an understanding of, and to identify ways to promote the importance of, the professional responsibilities of practicing internal auditors, certificate holders and certificate candidates, to include adherence with the Code of Ethics and conformance with the International Standards for the Professional Practice of Internal Auditing.

**Composition:** Members representing a broad range of experience at senior levels of an internal audit function. CIA required.

INSTITUTE RELATIONS COMMITTEE

**Mission:** To promote and facilitate the development and maintenance of a global strategy that fosters good communication, collaboration, and cooperation among The IIA and all Institutes; to oversee the global presence and expansion of The IIA.

**Composition:** Number of members as needed to ensure a balanced committee with global expertise and representation from all areas of the world.

NORTH AMERICAN NOMINATING COMMITTEE

**Mission:** To select a slate of candidates to serve on the North American Board or as District Representatives or Advisors.

**Composition:** Appointed by the North American Board.

PROFESSIONAL RESPONSIBILITY AND ETHICS COMMITTEE

**Mission:** To promote an understanding of, and to identify ways to promote the importance of, the professional responsibilities of practicing internal auditors, certificate holders and certificate candidates, to include adherence with the Code of Ethics and conformance with the International Standards for the Professional Practice of Internal Auditing.

**Composition:** Members representing a broad range of experience at senior levels of an internal audit function. CIA required.
PUBLIC SECTOR GUIDANCE COMMITTEE

*Mission:* To strategically direct the development of IPPF guidance in support of public sector auditors globally by identifying, prioritizing, commissioning, and ultimately approving guidance specifically geared to the unique needs of auditors servicing the public sector.

*Composition:* Members representing a cross-section of local, state/provincial and national government activities. CIA/CGAP strongly preferred. CAE or Director with at least 10 years of internal audit experience at a supervisory level required.

Special Note: This committee replaces the former Public Sector Committee. Terms begin July 2016.

REGIONAL CONFERENCE COMMITTEE**

*Mission:* To provide oversight, support, and technical expertise to the committees of the chapter(s) hosting regional conferences each year.

*Composition:* Members with experience in hosting conferences with significant volunteer leadership development. Open to North American members only.

*Special Note:* Terms for this NA committee begin April 2018.

PUBLICATIONS ADVISORY COMMITTEE**

*Mission:* To advance the knowledge of internal audit professionals by ensuring that IIA publications are relevant and meet high professional and technical standards.

*Composition:* Members representing a cross-section of IIA North American membership.

*Special Note:* Members usually also serve on the Editorial Advisory Board of *Internal Auditor* and review articles for possible publication. Terms for this NA committee begin April 2018.

Note: The size of committees varies from five to 35 members, depending on the scope of the activities of the committee.

** These committees report to the North American Board.
APPENDIX C

Resolution Process

1. Types of resolutions
   a) Major changes to existing Board Policy Manual (BPM) policies
   b) Addition of new policy to BPM
   c) Formation of new committee (charter)
   d) Administrative directives (Executive Committee approval only)
   e) Annual budget
   f) Strategic plan
   g) Funding not in budget
   h) International conference site selection (Executive Committee approval only)
   i) Creation or dissolution of an institute
   j) Lifetime achievement award selection
   k) Other resolutions that impact the governance of The IIA

2. Resolution preparation process
   a. Committee chair and committee members determine the need for a resolution
   b. Committee chair and staff liaison prepare resolution
      • Reference existing BPM Section if appropriate
      • Use Resolution Template and related instructions
      • Review for correct grammar and format.

3. Resolution review process (Staff liaison is charged with moving resolution forward)
   a. Committee Chair – approves content
   b. Vice Chairman of the Board of appropriate Council approves content
   c. Executive Committee - Resolution is forwarded to Executive Committee for inclusion on its agenda
   d. Board of Directors

4. Timing
   a. Conventional resolutions (charter changes, policy changes) may take 3 to 6 months for approval unless urgent.
   b. Resolutions requiring quick action (new affiliates, approval of international conference sites, budget actions, etc.) should be approved by appropriate officer and then forwarded to Executive Committee and Board for consideration

5. Appendix: Resolution Template and related instructions
RESOLUTIONS FOR THE
IIA EXECUTIVE COMMITTEE OR BOARD OF DIRECTORS

Preparation Procedures

All resolution proposals for The IIA Executive Committee or for the Board of Directors will be prepared on a standard form (attached).

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<thead>
<tr>
<th>Resolution #</th>
<th>Omit the number. It will be inserted when the meeting agenda is prepared.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date</td>
<td>The date of the meeting of the Executive Committee or the Board of Directors.</td>
</tr>
<tr>
<td>Submitted by</td>
<td>The name of the international officer who is functionally responsible for the designated committee (e.g., first name initial, last name, Vice Chairman-Professional Guidance).</td>
</tr>
<tr>
<td>For</td>
<td>The committee sponsoring the proposed resolution.</td>
</tr>
<tr>
<td>Chairperson</td>
<td>The chairperson of the sponsoring committee (first name initial, last name).</td>
</tr>
<tr>
<td>Staff Liaison</td>
<td>The staff person assigned or acting as liaison to the sponsoring committee (first name initial, last name).</td>
</tr>
</tbody>
</table>
| Subject of Resolution | A brief, informal description or purpose for the resolution. If a change or addition to the Board Policy Manual, the appropriate Section should be referenced (e.g., Revisions to “BPM VI.B. Executive Committee Charter”)
| Background   | A concise description of events leading up to and/or supporting the proposed resolution. Clarity, brevity, and accuracy are key features. Supporting data, analysis, or commentary may be attached on separate sheets. If changes are being made to an existing document (e.g., a committee charter, board policy statement), the background should state the reason for the change, and should be followed on separate pages by (1) the current text showing tracked changes, and (2) a clean document with the final version. |
| Resolution   | A formal statement of the proposed resolution as it will appear in the minutes of the meeting. Keep in mind that when the documents are presented, the International Secretary will read the Resolution portion and begin with the phrase “Mister/Madame Chairman, I move...” Therefore, each resolution should begin with “That”. Example: “That a task force is appointed to evaluate...” Resolutions requiring Bylaws or Board Policy Manual (BPM) changes should note the document affected. Example: “That revisions to the Executive Committee Charter as attached are approved for inclusion in the BPM.” |
| Financial Impact and Resource Requirements | Expected revenue and cost outlay based on best available estimates or quotes, plus estimated staff time. Consult financial guidelines (attached) for new or revised services with financial impact over $10,000. Complete financial plan as appropriate |
| Process      | For all resolutions requiring approval by the Executive Committee and/or Board resolutions should go directly to Executive committee using established format. |
| Timing       | Conventional resolutions (charter changes, policy changes) may take 3-4 months for approval unless urgent. Resolutions requiring quick action (new affiliates, approval of IC site) should be approved by appropriate officer and then forwarded to Executive Committee. |
RESOLUTION #
IIA EXECUTIVE COMMITTEE / BOARD OF DIRECTORS

DATE:
SUBMITTED BY (Executive Committee Officer):
FOR: (Committee)
SPONSORING COMMITTEE CHAIRPERSON:
STAFF LIAISON:

SUBJECT OF RESOLUTION

BACKGROUND

RESOLUTION

FINANCIAL IMPACT AND RESOURCE REQUIREMENTS
(See below for new or revised services with financial impact exceeding $10,000)
Financial Guidelines for New or Revised Services (over $10,000)

Background
IIA maintains a broad range of member services that fully deploys current resources. During the past several years IIA greatly expanded its services, both within North America and internationally, without sufficient increases in member dues revenue to pay for the expanded services. The IIA has funded new or upgraded services primarily through increased professional development revenues and investment returns. IIA believes that professional development revenues are peaking and investment returns will not continue at current rates.

It is essential that all new or updated services be developed with a funding plan. Services that cannot fund themselves will be considered for allocation of general membership dues with the approval of the Executive Committee.

Financial Planning – New and Updated Services
IIA’s policy is to provide continuously improving services to its members at competitive dues and user fee rates. Financial returns have been at breakeven on average for the past several years, and there is little potential to fund additional non-revenue generating initiatives. Still, members’ needs change and IIA must continue implementing new and updated services to keep the internal auditing profession vital. All IIA committees, action groups, task forces and staff should observe the following guidelines in developing plans for new or updated service initiatives. These guidelines do not apply to incremental charges in current programs/services with a financial impact less than $10,000.

1. New or updated initiatives, that require IIA funding, should be presented to the Executive Committee in a comprehensive strategic plan that identifies the objectives, specific initiatives, expected results and financial strategy.
2. The financial strategy should include a detailed plan of the expected revenues and expenses, including capital expenditures, and initial three-year outlook.
3. Revenues should be described in terms of unit prices and expected volumes each year, for the first three years.
4. Expense should be detailed by specific line item and include both direct expenses as well as an allocation for overhead. Typically, these expenses include product/service development, production and distribution costs, promotional design, printing, mailing and advertising expenses.
5. Most initiatives will require re-allocation of staff resources, or additional staff complement. These costs must be included in the financial plan. Staff costs should be estimated based on the number of hours forecasted for each direct staff person assigned to produce the services multiplied by the average staff labor hour cost for the specific service, including 30 percent for payroll burden and 35 percent for general and administrative expenses. A pro forma financial planning document is presented on page 21.
6. Strategic plans for new or updated initiatives should be approved by a majority of the committee, action group or task force and concurred by the staff liaison.
7. Strategic plans should include alternate actions should objectives not be realized within the projected time frame, including an exit strategy.
8. Strategic plans are to be submitted to the IIA President for inclusion in the Executive Committee meeting agenda. Initiatives may be submitted at any time, but non-emergency initiatives should be submitted to the staff liaison by June 30th and reviewed with the Executive Committee during the regular budget meeting in September for January 1st funding. Emergency initiatives may be submitted at any time.

The Executive Committee member assigned as liaison to the submitting group will notify the committee, task force or action group of the Executive Committee’s action on the initiative within 30 days.
Sample

IIA Service Initiative – Financial Plan

Summary of initiative:

Financial Plan

<table>
<thead>
<tr>
<th>Year 1</th>
<th>Year 2</th>
<th>Year 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>N units @ Y$</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Expenses:

Staff Labor
N hours @ Y$ x (1.65)

Purchased Services:
- Design
- Production
- Delivery

Marketing
- Promotional design
- Printing
- Mailing
- Advertising

Depreciation

Other: (Specify)

Contribution
Net Contribution
APPENDIX D

The Institute of Internal Auditors
Guidelines and Template for Committee Minutes

Recording meeting minutes ensures that decisions and actions from a meeting aren’t lost or forgotten. This document includes best practices to help in taking useful minutes and a suggested template to provide consistency across all committees.

**Best practices**

1. Minutes should include name of committee, type of meeting, date and time, location, name of the chair, persons present (including staff and guests) and whether they were present by teleconference or attended only portions of the meeting, members absent, main topics and the time of adjournment. Minutes should also include approval of previous minutes and all resolutions.

2. Minutes should include issues discussed, major points raised and decisions taken. It is not necessary to provide a lengthy, verbatim transcript of the discussion. Best practice is to provide differing levels of detail depending on the importance of the topic.

3. Minutes should not include who said what. They should however, note who presented the topic, particularly if by outside parties. However, minutes may attribute a comment to a specific member if so requested by that member.

4. Minutes do not have to reflect the actual chronological order of the discussion. If a topic is discussed at various times during the meeting, the minute-taker may combine the discussions for better flow.

5. It is not necessary to paraphrase separate documents that are distributed at the meeting. If relevant, and depending on importance, refer to the documents in the minutes, attach them to the minutes, or retain with the official copy of the minutes.

6. Action items should be noted in the minutes and tracked in a separate action docket, noting date of origin, issue, target date for completion, and lead.

7. Be objective. Avoid inflammatory or personal observations.

8. Minutes should be completed while your memory is fresh (within two weeks of meeting). The minutes should be approved by the chairman before distributing them to the members. All members (even those not present) should have an opportunity to comment on discussion items. Minutes can be approved at the following meeting.

9. Completed minutes should be submitted to the Manager/Director of Governance no later than four weeks following the meeting. Minutes will be compiled into a single document for the benefit of the board and the committee chairs.

10. Template attached should be used for recording minutes.
THE INSTITUTE OF INTERNAL AUDITORS
MINUTES OF MEETING (OR TELECONFERENCE)

Committee:

Date and Location of Meeting:

Chairman:

Members present:

Staff and Guests present (note title and if partial):

Members absent:

1. **Call to order:** The meeting was called to order at (time) by (person).

2. **Review of agenda and action docket:** The agenda was reviewed and approved (amended).

3. **Approval/ratification of minutes:** The minutes of (date) were approved (approved as amended).

4. **Item one – topic and lead presenter:**
   End with any Action item and assignment
   
   Resolution (if any): xxxxxxxxxxxx. Motion passed (defeated). *(If split vote, may indicate number for and against and well as number of abstentions)*
   
   or
   
   Action (if any): xxxxxxxxxx, lead (name)

5. **Item two – topic and lead:**
   Continue as in 4 above for each item under discussion

6. ...

7. ...

8. **Future agenda items:**
   Include any items tabled for next meeting, action items, etc.

9. **Adjournment:** The meeting was adjourned at (time)

Submitted by: ________________________________
(usually staff liaison or committee (acting) secretary)
<table>
<thead>
<tr>
<th>Tracking Number</th>
<th>Date of origin-reference</th>
<th>Topic</th>
<th>Issue</th>
<th>Lead</th>
<th>Priority</th>
<th>Target Report Date</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016-1</td>
<td>GC-7-15 minutes</td>
<td>Resolution process</td>
<td>Re-engineer resolution process for greater clarity/consistency/accuracy. Review which resolutions need to be brought to EC/Board</td>
<td>Staff</td>
<td>H</td>
<td>12/16</td>
<td></td>
</tr>
<tr>
<td>2016-2</td>
<td>GC-7-15 minutes/strat plan initiative</td>
<td>International participation on committees</td>
<td>Increase global participation on committees</td>
<td></td>
<td>L</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2016-3</td>
<td>GC-7-15 &amp; GC-5-15 minutes 12-14 Exec Action Docket</td>
<td>Global nomination process</td>
<td>Enhance nomination process for maximum input and transparency. Develop best practices on nominating process. Guidelines on appointments to GNC</td>
<td>J. Jones</td>
<td>M</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2016-4</td>
<td></td>
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