The Institute of Internal Auditors (IIA), established in 1941, serves as the internal audit profession’s:

- Membership body and networking association.
- International standard-setter.
- Sole provider of global certifications.
- Principal researcher and educator.
- Chief advocate.

The mission of The IIA is to provide dynamic leadership for the global profession of internal auditing.

The IIA works with the following groups to promote sound corporate governance and ethical practices, and to increase awareness about the value of internal auditing and recognition of The IIA’s *International Standards for the Professional Practice of Internal Auditing*:

- Securities and Exchange Commission (SEC)
- Public Company Accounting Oversight Board (PCAOB)
- U.S. Government Accountability Office (GAO)
- National Association of Corporate Directors (NACD)
- Center for Audit Quality (CAQ)
- American Institute of CPAs (AICPA)
- Financial Executives International (FEI)
- Office of the Comptroller of the Currency (OCC)
- Federal Reserve System
- Consumer Financial Protection Bureau (CFPB)
- ISACA
- Association of Certified Fraud Examiners (ACFE)
IIA members agree to abide by the profession’s accepted Code of Ethics and conform with global Standards promulgated by The IIA.

Internal auditing plays a central role in helping organizations achieve their goals. The IIA’s Global Advocacy Platform and six Pillars of Good Governance capture the value that internal audit assurance and advice bring to management, the board, and other stakeholders (e.g., investors).

The Pillars of Good Governance

1. Governance is essential to organizational success and requires an open, trusting relationship among the board, 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.

Certification: A Commitment to Professionalism

Earning a professional internal audit certification deepens professional competencies and distinguishes auditors among their peers. The premier certification is The IIA’s Certified Internal Auditor® (CIA®) designation.

- The CIA is the only globally accepted internal auditor designation and the standard by which individuals demonstrate their professionalism.

- More than 160,000 professionals to date have earned the CIA in multiple languages around the world.

- Earning the CIA designation is a valuable accomplishment at all career stages, including Chief Audit Executive (CAE)/Head of Audit, audit manager, audit staff, risk management staff, and student.

What are Specialty Centers?

The IIA’s Specialty Audit Centers provide tailored resources specific to the industries of financial services, government, and environmental, health and safety. Each center provides relevant guidance and networking opportunities that allow practitioners to better help with decisions that impact sound corporate governance.

- The Financial Services Audit Center supports practitioners in the banking, asset management, and insurance sectors, as well as enterprises that engage in wealth management and protection.
  www.theiia.org/FSAC

- The Public Sector Audit Center advocates for the profession and its practitioners through timely and relevant thought leadership, communication, collaboration, and education.
  www.theiia.org/PSAC

- The Environmental, Health & Safety Audit Center helps expand the scope of environmental, health and safety (EHS) auditing beyond regulatory requirements to encompass risk mitigation, sustainability, and other areas.
  www.theiia.org/EHSAC