IA-CM Element 6 – Governance Structures

Includes the reporting relationship (administrative and functional) of the CAE, and how the IA activity fits within the organizational and governance structure of the entity.

Includes the means by which the independence and objectivity of the IA activity is assured; for example, through its mandate, legislated authority, and/or oversight body such as an audit committee.

Refers to the policies and processes established to support and resource the IA activity and thus contribute to its effectiveness and independence.