Professional Practices
Level 2 – Infrastructure
Professional Practices and Processes Framework

Purpose — To help facilitate the performance of audit engagements, with the independence and objectivity, and proficiency and due professional care, envisaged in the internal audit charter and the Definition of Internal Auditing, the Code of Ethics, and the Standards.¹ The professional practices and processes framework includes the policies, processes, and procedures that will guide the IA activity in managing its operations; developing its internal audit work program; and in planning, performing, and reporting on the results of internal audits.

Essential Activities
- Recognize the mandatory nature of the Definition of Internal Auditing, the Code of Ethics, and the Standards in the internal audit charter.
- Develop relevant policies for the IA activity (e.g., human resources, information management, and financial).²
- Develop overall guidance for preparing the internal audit work program.
- Document the actual processes for preparing the work program.
- Document the actual processes for planning, performing, and reporting on the results of individual audit engagements, including communication with management.
- Develop standard methodology, procedures, and tools to be used by the IA activity for planning, performing, and reporting on the results of the audit engagement, including working paper guidelines.
- Implement the processes necessary to assure the quality of the individual audit engagements.

Outputs
- Professional practices manual for the IA activity.
- Standardized guidance, methodology, approaches, and repeatable processes.

Outcomes
- Audit engagements are performed with proficiency and due care.
- Demonstrated consistency in the work of the IA activity and conformance with professional practices and standards.

Institutionalizing Practice Examples
- Visible commitment and action by senior management through supporting the professional nature of internal auditing and providing appropriate resources to create a professional practices and processes framework.
- Internal audit charter recognizes the mandatory nature of the Definition of Internal Auditing, the Code of Ethics, and the Standards.
- Documented internal audit policies, processes, procedures, and methodology.
- Internal audit professional practices manual.
- Internal quality assurance processes, including supervisory review and sign-off of working papers.

¹The Definition of Internal Auditing, the Code of Ethics, and the Standards are considered mandatory guidance and are included in the International Professional Practices Framework promulgated by The IIA.
²The form and content of the policies and procedures are dependent upon the size and structure of the internal audit activity and the complexity of its work.