GLOBAL PERSPECTIVES AND INSIGHTS

From Conformance to Ambition: Applying the Internal Audit Ambition Model
# Table of Contents

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1</td>
</tr>
<tr>
<td>Objectives of Model</td>
<td>2</td>
</tr>
<tr>
<td>Background</td>
<td>3</td>
</tr>
<tr>
<td>Development of the Online Tool and Dashboard</td>
<td>3</td>
</tr>
<tr>
<td>Latest Developments</td>
<td>3</td>
</tr>
<tr>
<td>Structure of the Ambition Model</td>
<td>4</td>
</tr>
<tr>
<td>Themes</td>
<td>4</td>
</tr>
<tr>
<td>Levels</td>
<td>5</td>
</tr>
<tr>
<td>How It Works</td>
<td>6</td>
</tr>
<tr>
<td>Input</td>
<td>6</td>
</tr>
<tr>
<td>Output</td>
<td>7</td>
</tr>
<tr>
<td>Benchmarking</td>
<td>8</td>
</tr>
<tr>
<td>2017 Observations Linked to Themes</td>
<td>9</td>
</tr>
<tr>
<td>CAEs Share Experiences Using Model</td>
<td>10</td>
</tr>
<tr>
<td>Finding Performance Beyond Conformance</td>
<td>10</td>
</tr>
<tr>
<td>Communication: Simplify to Maximize</td>
<td>10</td>
</tr>
<tr>
<td>Building Consensus and Coordinating Assurance</td>
<td>11</td>
</tr>
<tr>
<td>Recruiting and Developing Talent</td>
<td>11</td>
</tr>
<tr>
<td>Unifying Objectives, Priorities</td>
<td>11</td>
</tr>
<tr>
<td>Setting Sights on the Future</td>
<td>12</td>
</tr>
<tr>
<td>Global Applicability and Benchmarking</td>
<td>12</td>
</tr>
<tr>
<td>Coordinating with External Assessment</td>
<td>13</td>
</tr>
<tr>
<td>Inspiring Ambition</td>
<td>13</td>
</tr>
<tr>
<td>Promoting the Model</td>
<td>13</td>
</tr>
<tr>
<td>Building on the Momentum</td>
<td>13</td>
</tr>
<tr>
<td>Appendix A. Themes, Subthemes, Topics</td>
<td>14</td>
</tr>
</tbody>
</table>
Introduction

In today’s unprecedented and volatile business environment, organizations face a future that is as difficult to predict as it is open for creativity and innovation. The internal audit activity can play a vital role in helping organizations anticipate, evaluate, and respond to risks and opportunities. And CAEs must effectively demonstrate that value.

CAEs need robust tools to continuously enhance the value that the internal audit activity provides to management and the board. Perhaps equally important, the right tool should enrich the ability to clearly express internal audit’s potential. The Internal Audit Ambition Model seeks to help CAEs achieve those goals.

The Internal Audit Ambition Model may help the internal audit activity:

- Adopt a common approach and consistent criteria for conducting self-assessments of its current (“achieved”) quality.
- Help drive conformance with the The IIA’s International Professional Practices Framework.¹
- Establish a peer benchmark against which to compare itself.
- Create a visualization of its achievements in key process areas.
- Identify the “ambition” level to which it aspires.
- Identify gaps that must be filled to achieve its desired ambition level.
- Communicate with senior management and the board about its achieved level of quality and its level of ambition.

According to the model’s authors, the word “ambition,” distinguishes this model from maturity models because it communicates the CAE’s choice about the level to which the internal audit activity should aspire. The choice takes into account the input of senior management and the board in light of factors such as the complexity of the organization, the size of the internal audit activity, and the industry in which the organization operates. The word “ambition” moves the focus from simply meeting the requirements to inspiring intentionally chosen improvements.

This Global Perspectives and Insights describes the Internal Audit Ambition Model from the perspective of several CAEs who have applied it. Looking toward to its potential applications, the report considers how the model may be used as part of the internal audit activity’s quality assurance and improvement program (QAIP).
Objectives of Model

A QAIP, required by Standard 1300, is one way CAEs measure the efficiency and effectiveness of the internal audit activity and identify opportunities for improvement. After establishing a QAIP and repeating their program successfully several years in a row, some CAEs feel they want to expand to something different that might challenge their internal audit teams and yield new insights to help them grow.

While IPPF guidance for making improvements beyond conformance certainly exists, many CAEs have looked for a simple yet positive, and even persuasive, way to communicate the internal audit activity’s potential and aspirations to senior management and the board.

Recently, CAEs from around the world have begun adopting the Internal Audit Ambition Model, developed by the IIA Netherlands. The model is designed for use as a self-assessment tool to fulfill the requirements of Standard 1311 – Internal Assessments. Together, the model and the tool help the internal audit activity and its stakeholders understand the current level of management, performance, and conformance with the Mandatory Guidance of the IPPF, as well as the potential and desired (ambition) levels.

Additionally, the model may be used as a communication tool, guiding discussions within the internal audit team and with senior management and the board/audit committee about internal audit’s role, scope, and ambition level. Discussing the model increases stakeholder awareness of the elements of effective internal auditing and the capacity of the internal audit activity.

The Internal Audit Ambition Model also may help CAEs identify potential gaps and areas needing further development, improvement, or professionalization, essentially providing the CAE with a road map to move the internal audit activity toward its chosen level of ambition. Because the Ambition Model has been aligned with the requirements of the IPPF, the CAE may refer to it when performing a periodic self-assessment of internal audit’s conformance with the Code of Ethics and the Standards, as required by Standard 1311 – Internal Assessments.²

This self-reflection may serve as a starting point for the mandatory external quality assessments required by Standard 1312 – External Assessments, with the limitation that conformance cannot be claimed unless supported by the results of the QAIP, as described in the Standards. This includes verification by a qualified external reviewer at least once every five years.
Background

Beginning in June 2016, IIA Netherlands introduced the Internal Audit Ambition Model, which was based on the Internal Audit Capability Model for the Public Sector (published by the Internal Audit Foundation in 2009 and with a revised version published in 2017). The models are rooted in the Software Capability Maturity Model, a process-level improvement training and assessment program that was developed at Carnegie Mellon University in 1986 and has been revised many times since then. While the original Internal Audit Capability Model was developed for the public sector, its usefulness to the private sector was soon realized. The IIA Netherlands collaborated with the Members’ Group of Internal and Government Auditors (LIO) of the Royal Netherlands Institute of Chartered Accountants (NBA) to develop the basic model into the one described here. To enhance the previous model, the groups endeavored to align their respective bodies of standards to the model.

Development of the Online Tool and Dashboard

In June 2019, IIA Netherlands developed an online application of the Ambition Model, which simplified entering data and enhanced the “dashboard” reporting tool, a visual overview of the results of the Internal Audit Ambition Model questionnaires in the form of a spider, or radar, chart. This two-dimensional chart allows multiple variables to be represented on axes starting from the same center point and arranged radially.

The IIA Netherlands also began aggregating the data entered by early adopters of the model, with the goal of producing the benchmarking tool. Its first benchmark, produced in 2017, involved strictly respondents from the Netherlands. Since that time, 354 CAEs from 48 countries have registered to participate in the model and online database, which allows data analysis and benchmark comparisons. Although a large majority of the participants are in the Netherlands and the rest of Europe, most areas of the world are now represented, with participants from Africa, Asia and the Pacific, the Middle East, North America, and South America.

Latest Developments

In 2020, the online tool of the Ambition Model has become available in English, French, German, and Spanish. The online tool allows benchmarking in real-time based on the self-reported data of participants. The online tool also allows real-time updates to a benchmark, which allows participating CAEs to compare their performance and ambition to selected peers immediately.

By May 2020, the IIA affiliates actively participating in the online tool of the Ambition Model included those representing Austria, Belgium, France, Germany, Italy, Netherlands, Spain, Sweden, Switzerland, United Kingdom, and Ireland. In addition, the IIA Netherlands says it plans to analyze all participating Dutch companies every two years and to publish the results in the fourth quarter of 2020. The benchmark will be searchable by industry, size, and country.

Users can create reports and print them out for providers of external quality assessment. IIA Netherlands is developing a new functionality that will allow external service providers to import read-only data from the tool into their workpapers. It expects to test the system and have it ready to launch in the fourth quarter of 2020.
Structure of the Ambition Model

The Ambition Model comprises six “themes.” Each theme is broken down into subthemes, topics, and essential activities (Appendix A). The model has five “ambition levels.” For each topic, the achieved and ambition levels must be rated on a scale of 1-5 (with 5 representing highest level). The way that themes, subthemes, topics, and essential activities are implemented characterize each level.

Themes

The six themes categorize key aspects of the internal audit activity that are described in the Mandatory Guidance of the IPPF. The overview below presents the themes and subthemes without the detailed topics and essential activities.

Services and Role of Internal Auditing

This theme represents the provision of assurance and consulting activities based on the organization’s needs and the internal audit activity’s authority, scope, and capacity. Subthemes: assurance services, advisory services.

Professional Practices

This theme comprises the policies, processes, and practices that enable internal auditing to be performed effectively; with proficiency, due professional care, quality, and continuing improvement. Subthemes: internal audit plan, QAIP.

Performance Management and Accountability

This theme explores the information that enables management of the internal audit activity (e.g., internal audit plan and key performance measures). Subthemes: internal audit business plan, reporting.

People Management

This theme covers building, training, and developing individual internal auditors and effective internal audit teams. Subthemes: professional development, human resources (HR) planning.

Organizational Relationships

This theme considers effective organizational structures and relationships between the internal audit activity and key stakeholders. Subthemes: organizational relationships, culture.

Governance Structures

This theme looks at the policies, processes, resourcing, and reporting relationships that support internal audit’s independence. Subthemes: management and oversight of the internal audit activity, access, and awareness.
Levels

This overview of the five levels lists some of the characteristics that define each level. The complete model specifies the expression of the themes, subthemes, topics, and essential activities at each level.

1 Initial
- Internal auditing services are primarily compliance-based; processes are ad hoc, unstructured, inconsistent, and uncoordinated.
- Professional practices are not implemented and followed consistently.

2 Infrastructure
- The internal audit charter, policies, and disciplined process are established to ensure basic internal audit practices and processes are performed regularly and repeatably.
- The internal audit activity may achieve only partial conformance with the Mandatory Guidance of the IPPF.

3 Integrated
- Internal audit management and professional practices are well established and uniformly applied.
- Conformance with the Mandatory Guidance of the IPPF is achieved.
- All relevant policies, processes, and procedures are defined, documented, and integrated.
- The internal audit activity is established firmly as an independent provider of assurance and advisory services that coordinates with other internal and external providers.
- Internal audit’s role and positioning in the organization is agreed in the internal audit charter.
- The CAE actively manages and reports on the operations of the internal audit activity as a whole and on the training and development of internal audit staff.
- Internal auditors understand and use data analysis tools.
- The internal audit activity satisfies the requirements of Dutch Auditing Standards NV COS 610 (originally titled “International Standard on Auditing 610, Using the Work of Internal Auditors”), which allows external auditors to rely on internal audit work accordingly.

4 Managed
- The internal audit activity comprises an integral part of the organization’s governance and risk management, including strategic advising and coordination.
- The alignment between the internal audit plan of engagements and the organizationwide risk management is communicated and clear to senior management and the board.
- The CAE has implemented an audit management system to plan, perform, monitor, review, and report internal audit work.
- The internal activity has a stated vision and plan that aligns with organizational objectives.
- The internal audit activity integrates quantitative and qualitative data to help it achieve its strategic objectives and continuously improve its performance.
Audit services are sufficiently coordinated and comprehensive, allowing for organizationwide assurance.

The audit committee actively involves the internal audit activity in the evaluation of the external accountant.

5 Optimizing

- The internal audit activity’s governance structure is optimized, and the activity has uncompromising independence, power, and authority to determine its scope, perform its work, and communicate its results.
- The activity has the stability and independence to focus on future directions and continuously improving itself and the organization.
- The CAE continually evaluates and improves the efficiency and effectiveness of the internal audit activity and transforms audit processes and communications.
- Soft controls are addressed in the audit plan and working programs. Soft controls are periodically mapped in a structured way and assessed for effectiveness in conjunction with the hard controls.
- The internal audit activity comprises top-level professionals with specialized skills and has sufficiently developed its leadership capacity to provide foresight and serve as a catalyst to achieve positive change in the organization.
- The activity understands the organization’s strategic direction and emerging issues and risks.
- The activity evolves its business requirements, workforce development needs (including resources and skill sets), risk assessment strategies, and processes to meet the organization’s potential future needs.
- The activity conducts sufficient work to support its opinion on the overall adequacy and effectiveness of the organization’s governance, risk management and control processes.

How It Works

Input

Input data is gathered when the CAE or a qualified internal audit manager or supervisor scores the internal audit activity regarding the six themes. Each question is answered from two different perspectives; first, the level that has been achieved, and second, the desired level, or ambition. In total, the levels achieved and the desired (ambition) are assessed relative to 38 “topics.”

The assessment may involve input from multiple sources. The score for the achieved state may be determined by considering the documented policies and procedures and discussing the details among members of the internal audit activity. The ambition level should include input from key stakeholders, such as senior management and the audit committee. Discussing the model increases stakeholder awareness about the elements of effective internal auditing and the capacity of the internal audit activity.
One element unique to the Internal Audit Ambition Model is the graph it produces, called a “dashboard.” Each theme in the dashboard is represented along its own axis. The six axes start from the same center point (zero) and are arranged radially, so that the corners form a hexagon. The self-reported achieved and ambition levels are graphed as points at a distance from the center. Once connected, these plotted points form what may be described as two separate, hexagonal strands of a spider web. The results enable a visual comparison of internal audit’s self-rated current state against its desired state. Level three is graphed as a reference because it is the level at which conformance with the Mandatory Guidance of the IPPF and compliance with NV COS 610 should be achieved.

The dashboard enhances high-level communication about the internal audit activity with senior management and the board as well as other stakeholders. The six themes are simple to describe, and the subthemes, topics, and essential activities provide additional points of discussion that shed light on the gaps between the achieved level and the desired ambition level. Figure 1 shows an example. Additional reporting options include bar charts for each of the topics and a report linking each standard to a topic.

*Figure 1. Internal Audit Ambition Model Spider Diagram*

Benchmarking

After participants complete their self-assessments, they are asked to anonymously upload their data into the benchmark database. With this information, bar charts can be generated to compare the scores of individual internal audit functions against the benchmark group. The charts, like the reports overall, can be filtered by industry, sector, country, and size of internal audit function to produce a tailored output. In addition, each of the participating institutes can compare themselves against the data overall.

Representatives of the IIA Netherlands presented the results of the benchmarking data at the 2017 IIA International Conference, and IIA Netherlands plans to release a second set of results in 2021. The initial benchmark included data from 36 internal audit functions that were members of IIA Netherlands and the NBA LIO. Although the sample size was too small to be conclusive, the results provided preliminary insights into the state and ambition levels of the internal audit functions in the Netherlands.

Figure 2 shows the total respondent population’s average scores on three metrics:

1. The blue line represents the level achieved, according to respondents’ self-assessments.
2. The light orange dotted line represents the self-reported ambition level of the respondents.
3. The dark orange line represents conformance with the Mandatory Guidance of the IPPF and with the standard of the Dutch Chartered Accountants NV COS 610.

**Figure 2. Internal Audit Ambition Model 2017 Benchmark Results**

2017 Observations Linked to Themes

Here is a brief overview of select 2017 observations about the complete group of 36 respondents. Because the sample size was small, this overview does not delve into the report’s further comparisons among smaller subgroups: financial versus nonfinancial industries and small versus large internal audit functions.

Service and Role of Internal Audit

- CAEs who reported that their internal audit functions perform strategy audits rated their levels of achievement significantly higher than did those that do not perform such audits.
- On the topics of strategy and soft controls, the gap between the level actually achieved and the ambition level was notable, indicating an opportunity for guidance and support to help internal audit functions to fulfill their ambitions related to these topics.

Professional Practices

- On average the respondents achieved level three – Integrated, which indicates they have assessed themselves as being in conformance with the Mandatory Guidance of the IPPF, including having risk-based audit plans, a QAIP, a documented internal audit manual, and a methodology to determine internal audit ratings.
- Analyzing data as part of performing engagements appeared to be one of the most challenging areas, with the respondents achieving on average level two, notably lower than the ambition level, which was well past level three.

Performance Management

- The achieved and the desired ambition levels averaged level three in the 2017 benchmark. This means that organizations are:
  - Taking the companies’ risk profiles into account when setting objectives and goals.
  - Experiencing organizational independence with regard to the approval of the audit plan.
  - Implementing a documented performance management system and reporting directly to relevant management and the audit committee.
  - Using primarily quantitative performance metrics focused on basic efficiency and effectiveness.

People Management

- In the 2017 benchmark study, IIA Netherlands identified a notable gap between the level of ambition CAEs express about recruitment and the level the feel they have achieved.
  - The IIA Netherlands and other professional bodies viewed this as an opportunity to bring training and recruitment efforts into universities and other bodies of higher learning.
CAEs Share Experiences Using Model

In interviews with four CAEs who are actively using the Internal Audit Ambition Model, several benefits were reported. CAEs commented that discussing the model with senior management and the board opened subjects including internal audit’s scope, size, and objectives, and how those factors relate to the level of ambition to which the internal audit activity should aspire. The CAEs have incorporated the model into their QAIP in some way. Some CAEs found that using the model led to improvements in the recruitment, cross-training, and the development of skills in specific areas. Others said they found the model encouraged improvements in strategic alignment and the performance of individual internal auditors.

Finding Performance Beyond Conformance

For more than 12 years, Jantien Heimel has been the head of audit for the Netherlands branch of the Swedish-based multinational power company Vattenfall. She started using the Ambition Model four years ago and hosted a workshop for her team, where they discussed what they wanted to achieve and what was realistic. The participants had a follow-up phone discussion to finalize the ideas.

“We used the model to improve the team and see where we could go,” Heimel said. “It was nice to have ideas to prompt thinking about what we wanted to strive for, what would be the next level beyond just conformance with IPPF, which we had achieved years before.”

Heimel explained that the model and benchmark provide a way to consider what other internal audit functions do, such as advanced uses of data analytics. “This makes it easier to raise points of discussion with board and to determine what improvements the board is willing to fund,” she said.

After separate meetings with the CEO, the audit committee, and the internal auditors, an internal audit supervisor compiled the notes and adjusted the model into an easy-to-read action plan. Heimel said that various internal auditors on staff were assigned to implement specific elements. The team revisited the plan quarterly and reviewed their progress against the plan annually.

Communication: Simplify to Maximize

In 2014, Maureen Vermeij-de Vries, the chief audit executive for CZ, the third largest health insurance company in the Netherlands, was looking for a way to evaluate and improve the effectiveness of her internal audit activity beyond conformance with the IPPF and a way to improve communication with the organization’s board. She saw the potential to expand the applicability of the Internal Audit Capability Model for the Public Sector and began to create the Internal Audit Ambition Model. When she implemented the Ambition Model, she found it helped her communicate with not only the board but also with senior management. In addition, Vermeij-de Vries has used the model to help preparation for external assessments.
Els Heesakkers, a senior auditor in professional practices at CZ, helped Vermeij-de Vries continue to expand and improve the Internal Audit Ambition Model. She explained: “It’s important to note that we call it ‘ambition’ and not ‘maturity,’ because the scope, size, and strategic goals of the internal audit activity determine which ambition level the CAE should strive for. Even a mature internal audit activity may choose to remain at level three,” explained Heesakkers, adding that this determination is made with input from stakeholders. “It is important that senior management and the board understand the model,” she said, advising that CAEs arrange the appropriate amount of time on a meeting agenda to explain the model’s themes, subthemes, topics, activities, and levels.

**Building Consensus and Coordinating Assurance**

Vermeij-de Vries set up quarterly meetings with management. The six themes that comprise the model, along with subthemes and topics, drove the conversation and revealed opportunities. The structure simplified communication and improved internal audit’s ability to show alignment with organization’s strategic objectives. Individual leaders seemed interested in adapting the model into a similar self-assessment tool for their departments.

“I first used the model as an exercise to garner management’s support for internal audit,” Vermeij-de Vries said. “We looked at the differences between conformance at level three versus being the best in practice, at level five. The biggest changes involved shifting talent and resources away from simply providing assurance over compliance toward performing more strategic auditing.” This discussion introduced opportunities to clarify the roles of the second and third lines and coordinate work with risk management, she explained.

John Bendermacher, chief internal auditor at Euroclear, found that his ambition around coordinating assurance was greater than the level his team had achieved. He pinpointed opportunities to collaborate with control functions to exercise the right to audit third parties, such as cloud providers.

**Recruiting and Developing Talent**

People management, or HR development, was another area that came into focus. The results helped Vermeij-de Vries recognize certain deficiencies in skills, and she leveraged the findings to catalyze regular dialogue about opportunities for internal auditors to learn on the job. She assigned internal auditors to engagements that would help build their skills in risk management, finance, and data analytics. Vermeij-de Vries also realized that new internal audit recruits needed more education and skill in data analytics, so she changed HR hiring specifications to require those skills.

Bendermacher also found gaps related to the People Management theme. “With some of the HR elements, such as talent development, training, and skills, and also planning, we were below where we wanted to be,” he said. “There were eye openers, and we were able to make adjustments within a few months.”

**Unifying Objectives, Priorities**

Daco Daams, managing director of group business risk and audit at Randstad, a Dutch multinational human resource consulting firm, used the Ambition Model to bring a decentralized global team of internal audit managers into agreement about global objectives. He asked seven regional internal audit managers
to fill out Ambition Model surveys and then meet to present their results to each other. The managers were not aligned around their reported levels achieved and desired for each theme. They discussed each other’s progress in various areas and shared best practices to help one another. While this was useful, Daams told the managers, “We cannot work on 10 items simultaneously.” He asked them to brainstorm about each priority and then vote on the top three issues.

Daams found that the word “ambition” tapped into the internal auditors’ eagerness to learn and achieve. He said the approach encourages a perspective driven by “vision and strategy,” rather than a heavy sense of forced compliance. “You get willful cooperation, hunger, and enthusiasm, with internal auditor managers thinking, ‘I’ve got this ambition and want to be ahead of the game. How we can do better?’” explained Daams.

Setting Sights on the Future

IIA Netherlands seeks to develop the Internal Audit Ambition Model into a multifaceted tool that the CAE may use to:

- Support internal and external assessments of the internal audit activity.
- Benchmark against other internal audit activities.
- Simplify communication and increase the perception of the internal audit activity’s professionalism among stakeholders.

Supporters say the model is flexible and globally applicable and encourages continuous improvement of the internal audit activity and of individual internal auditors. To enhance the model, user groups within all participating institutes will be asked to submit suggestions.

**Global Applicability and Benchmarking**

The IIA Standards and the Internal Audit Ambition Model appeal to Daams because both are principles-based. This makes them flexible enough for global organizations, which may need to implement them slightly differently depending upon the requirements (i.e., laws and regulations) of the various jurisdictions in which an organization operates. Because the model is principles-based, Daams also believes that the Ambition Model can harmonize the IIA’s Mandatory Guidance with the requirements of other professional associations, such as professional accounting bodies.

Bendermacher emphasized that the real payoff of the online tool is the continued development of the global benchmark as the database grows. He says benchmarking facilitates the adoption of internal audit procedures from colleagues and enables rapid and effective improvements in one’s own internal audit activity.
Coordinating with External Assessment

The online application of the Ambition Model allows CAEs to archive the documents used to support the internal (self-) assessments. The record, or trail, of internal audit documentation may be used to support external validation of the internal assessments. The documentation also provides continuity if changes occur in the leadership of the internal audit activity. Vermeij-de Vries and Daams expressed that they would choose quality assurance providers familiar with and able to apply the Ambition Model, including those that perform external assessments.

Inspiring Ambition

Daams believes the Ambition Model also appeals to individual internal auditors and other stakeholders. He says just the word “ambition” taps into a person’s endorphins, desire to learn, and eagerness to accomplish something. He believes a rules-based approach brings resistance, especially once a certain level of satisfactory performance has been achieved.

Daams explained how the model boosted the receptivity of Randstad’s senior management and board:

The word “ambition” does it all, really. If I go to my CFO or my audit committee chair and say “I need more money because I don’t comply with this one rule...,” they say, “yes, but who cares, you’re doing fine as it is.” But if I say “We have this ambition; we want to give you more comfort, and we can do that by improving ourselves to understand the business better and the strategy of the company better, they say, ‘Yes, of course, why aren’t you doing this already?’”

Promoting the Model

The IIA Netherlands launched an initiative called the “Innovation Platform,” which allows IIA Netherlands members to contribute ideas to improve and innovate, based on the Ambition Model’s structure and themes. These ideas promote discussion about the future direction of their individual internal audit activities and the internal audit profession overall.

It also has created a presentation to explain and promote the internal audit profession to university students. With these programs, IIA Netherlands aims to advance the internal audit profession as a whole and help CAEs accelerate their professional development and achieve the ambitions they hold for the internal audit activity they lead. IIA Netherlands has also informed service providers about the model and its use as an internal self-assessment tool and aid to an external quality assessment.

Building on the Momentum

With the online tool available in more languages, The IIA Netherlands expects increased participation from other countries. To participate or get more information, internal audit leaders may e-mail ambition@iia.nl.
Appendix A. Themes, Subthemes, Topics

An overview of the six themes, 11 subthemes, and 38 topics is included below.

<table>
<thead>
<tr>
<th>Theme</th>
<th>Subtheme</th>
<th>Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>Services and Role of Internal Auditing</td>
<td>Assurance services</td>
<td>Role and authority</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Data analytics</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Governance and risk management</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Strategy</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Soft controls</td>
</tr>
<tr>
<td></td>
<td>Consulting services</td>
<td>Scope</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Consulting procedures</td>
</tr>
<tr>
<td>Professional Practices</td>
<td>Audit plan</td>
<td>Audit universe and scope</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Periodicity of evaluating the plan</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Prioritization and approval of the plan</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Follow-up monitoring</td>
</tr>
<tr>
<td></td>
<td>Quality assurance</td>
<td>Compliance with IPPF and other (professional) standards</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Audit procedures</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Performing the audit – Planning</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Performing the audit – Fieldwork</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Communicating audit results</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Quality management reviews</td>
</tr>
<tr>
<td>Performance Management and Accountability</td>
<td>Internal Audit Function Plan</td>
<td>Objectives</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Budget</td>
</tr>
<tr>
<td></td>
<td>Reporting</td>
<td>Measures</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Audience</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Process</td>
</tr>
<tr>
<td>People Management</td>
<td>Professional Development</td>
<td>Staff training (target budget)</td>
</tr>
<tr>
<td></td>
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<td>Performance cycle and remuneration policy</td>
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<td>HR (Human Resources) Planning</td>
<td>Resource allocation (including co-sourcing or outsourcing)</td>
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<td>Resource planning</td>
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<td>Recruitment</td>
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<td>Organizational Relationships</td>
<td>Organizational Relationships</td>
<td>Communication on IAF’s activities</td>
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<td>IAF’s collaborations</td>
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<td>IAF’s collaborations: external auditor</td>
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<td>Governance Structures</td>
<td>Management and Oversight of the IA activity</td>
<td>Reporting line</td>
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<td>3 lines of defense</td>
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<td>Access and Awareness</td>
<td>Access to information, assets, and people</td>
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<td>Awareness of the IA activity</td>
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Notes

1. IIA Global and the International Internal Audit Standards Board have not evaluated the relationship between the Internal Audit Ambition Model and the IPPF. Achieving a certain level of ambition does not guarantee achievement of conformance with the IPPF in an external assessment. For more information, chief audit executives should review Standard 1321 – Use of “Conforms with the International Standards for the Professional Practice of Internal Auditing, International Standards for the Professional Practice of Internal Auditing (Lake Mary, FL: The Institute of Internal Auditors, 2016), 8. https://global.theiia.org/standards-guidance/mandatory-guidance/Pages/Standards.aspx.

2. “Having a score of 3 does not mean that the IAF [internal audit function] automatically generally complies with the IPPF. Professional judgement and a good understanding of the IPPF and ISA standards are necessary to evaluate the results in this context.” Els Heesakkers, Joko Tenthof van Noorden, Maureen Vermeij-de Vries, and Marieta de Vos-Vermulm, The Internal Audit Ambition Model: Overview and Application Guide (IIA Nederland, 2018), 23. https://bit.ly/ambitionmodel (PDF).


4. Koninklijke Nederlandse Beroepsorganisatie van Accountants, The Royal Netherlands Institute of Chartered Accountants, is the professional body for accountants in the Netherlands. Its acronym is NBA.

5. The Internal Audit Ambition Model uses the term “internal audit function” synonymously with “internal audit activity.”
