1. MISSION OF INTERNAL AUDITING

1.1 To what extent do you support the addition of a Mission of Internal Auditing to the IPPF?
Score: 5
Comments: None.

1.2 To what extent do you agree that the proposed Mission of Internal Auditing captures what internal audit strives and/or aspires to accomplish in organizations?
Score: 3
Comments: The proposed mission is: "TO ENHANCE AND PROTECT ORGANIZATIONAL VALUE BY PROVIDING STAKEHOLDERS WITH RISK-BASED, OBJECTIVE AND RELIABLE ASSURANCE, ADVICE AND INSIGHT." The use of "stakeholders" may need additional clarification. The link with governance (as mentioned in Principle 10) is missing here.

2. CORE PRINCIPLES FOR THE PROFESSIONAL PRACTICE OF INTERNAL AUDITING

2.1 To what extent do you support adding Core Principles for the Professional Practice of Internal Auditing as an element of the IPPF?
Score: 5
Comments: None.

2.2 Do you agree with the three "input-related" Principles as proposed?
Score: 5
Comments: These principles are based on the Code of Ethics. We fully support them. To refer to them as "input related" does not justify fully the importance of what we consider essential prerequisites.

2.3 Do you agree with the six "process-related" Principles as proposed?
Score: 5
Comments: None.

2.4 Do you agree with the three "output-related" Principles as proposed?
Score: 3
Comments: We agree with Principle 10. Principles 11 and 12 are attributes of effective communication (Principle 9). A conflict between Principle 11 (future focus) and Principle 10 (assurance) may exist. It may sometimes be difficult to imagine how IA can provide assurance with a future focus. Defining (measurable) Standards related to Principle 11 could be a challenge.
2.5 Do you agree with the order of the 12 Principles as proposed?
Score: 2
Comments: The idea to group the Principles along input → process → output is logical, but may not reflect the importance of the principles as seen by stakeholders. For instance, Principle 10 “IA Provides Reliable Assurance” should be much higher on the list, for example between principle 3 and 4.

2.6 To what extent do you agree with the view that all Principles must be “present and operating effectively” for an internal audit function to be considered effective?
Score: 3
Comments: We agree with this view under the condition that our remarks (see 2.4) related to the Principles will be addressed.

2.7 Do you agree that the Principles, if adopted, would require guidance to help demonstrate to practitioners what the Principles might look like in practice?
Score: 5
Comments: This is essential. It should be very clear how the Principles are translated into individual Standards and that Implementation Guidance is given for all Standards. Existing Standards without an overarching Principle should be considered for deletion. Also the number of Standards should be reviewed. For example, why do we need seven Standards on the QAIP (1300-1322)?

3. IMPLEMENTATION GUIDANCE & SUPPLEMENTAL GUIDANCE

3.1 To what extent do you support the restructure of guidance elements from “Practice Advisories” to a more comprehensive layer entitled “Implementation Guidance” as part of the framework?
Score: 5
Comments: None.

3.2 To what extent do you support the restructure of guidance elements from “Practice Guides” to “Supplemental Guidance” as part of the framework?
Score: 5
Comments: None.

4. ADDRESSING EMERGING ISSUES

4.1 To what extent do you support the introduction of a new IPPF element to address emerging issues?
Score: 3
Comments: The IIA has an important role identifying emerging issues timely and inform its members about the related risks and suggested actions. However this should be not be given the status of guidance. Therefore we believe that including emerging issues in the IPPF framework should be reconsidered.
4.2 To what extent do you agree that Emerging Issues Guidance, due to its quicker development process, should be less authoritative than Supplemental Guidance as part of the framework?
Score: 5
Comments: See our comments to 4.1. It should be less authoritative and therefore not being included in the IPPF framework.

5. POSITION PAPERS

5.1 To what extent do you support the deletion of “Position Papers” as an element of the IPPF?
Score: 5
Comments: None.

6. REQUIRED AND RECOMMENDED

6.1 To what extent do you support revision of the words “Mandatory” and “Strongly Recommended” to “Required” and “Recommended,” respectively?
Score: 3
Comments: The wording “Mandatory” is perceived stronger than “Required. There is no reason to change this. We agree with the revision into “Recommended Elements”.

7. SUMMARY OF THE ELEMENTS OF THE PROPOSED REVISED IPPF

7.1 Overall, to what extent do you support the changes regarding the IPPF as detailed on the previous page?
Score: 4
Comments: See our comments above.

7.2 To what extent do you agree that the pictorial representation adequately depicts the hierarchy and interrelationships of each element of the new proposed IPPF?
Score: 5
Comments: None.

7.3 To what extent do you agree that the pictorial representation of the proposed new IPPF is visually appealing?
Score: 3
Comments: The text inside the new picture is much smaller. This makes it difficult to use in text books, presentations etcetera. In the old picture the IPPF logo was positioned in the center. In the new one it is placed outside the circle. The new picture is clear for practitioners but may need clarification in the communication with stakeholders. A simplified graphical representation should be considered.