Mission
To provide timely guidance to the members of the profession on concepts, methodologies, and techniques included in the International Professional Practices Framework (IPPF) and to comment on, or develop positions on other matters that directly or indirectly impact the profession of internal auditing.

Guidance-setting and Due Diligence
The IPPF is the conceptual framework that organizes authoritative guidance promulgated by The IIA. The scope of the IPPF is only authoritative guidance developed by an IIA international technical committee following appropriate due process. Technical committees are those committees and boards reporting to the Professional Practices Council (Advanced Technology Committee, Board of Regents, Committee on Quality, Ethics Committee, Internal Audit Standards Board, and Professional Issues Committee).

Authoritative guidance comprises two categories:

- **Mandatory** — Compliance is required and the guidance is developed following due process, which includes public exposure. Compliance with the principles set forth in mandatory guidance is essential for the professional practice of internal auditing.

- **Strongly Recommended** — Compliance is strongly recommended and the guidance is endorsed by The IIA through formal review and approval process. It describes practices to implement effectively the Code of Ethics and the Standards.

Formal Review and Approval Process
A rigorous process followed by PIC is critical to ensure that the views of those affected by IIA guidance are thoroughly considered. The process outlined below is applicable to the development of all Position Papers and Practice Advisories.

- **Research and consultation** — PIC assigns responsibility for development of a Position Paper or Practice Advisory, which may be performed by another international committee, institute, the Professional Issues Committee itself, or any combination of the above. Position Papers may be developed and published in partnership with other professional associations or not-for-profit organizations. PIC may also be assigned to develop or assist with developing a Practice Guide. The assigned project team develops such guidance based on expertise, research, and consultation.

- **Transparency debate** — Proposed guidance is presented for discussion and debate to PIC and other applicable individuals according to predetermined process flows for each element of the IPPF.

- **Exposure** — Because PIC-developed guidance is not mandatory in nature, drafts are not exposed to the public. However, as appropriate, drafts are distributed to other committees, partners, IIA institutes, and subject-matter experts. This exposure period varies based on the predetermined process flows for each element of the IPPF.

- **Consideration of exposure comments** — The comments received as a result of review by applicable IIA committees, institutes and others are considered by the assigned group and the draft is revised as appropriate. Disposition of comments is archived for reference and made available upon request. The Internal Audit Standards Board and the Ethics Committee are included in the final review process to help ensure all Position Papers, Practice Advisories, and Practice Guides are consistent with the International Standards for the Professional Practice of Internal Auditing (Standards) and Code of Ethics respectively.

- **Arbitration** — Should there be any substantive disagreements among committees or boards, strongly recommended guidance will be arbitrated by the Professional Practices Council.
• **Approval** — Approval of final drafts of Position Papers and Practice Advisories is made by the affirmative vote of at least two-thirds of the members of the approving body. The IIA’s Executive Committee then has final approval over Position Papers and The IIA’s Professional Practices Council has final approval over Practice Advisories and Practice Guides.

• **Review Cycles** — To ensure that the IPPF guidance is current, relevant and timely, guidance is reviewed by appropriate international technical committees in response to any changes in business environment or legislation or coincident with the issuance of a new Common Body of Knowledge. In addition, all authoritative guidance will be comprehensively reviewed by the responsible international technical committee at least once every three years. The review will either confirm the appropriateness of the guidance or identify necessary changes. The review process will be coordinated by the Professional Practices Council to ensure consistency among the IPPF elements.

**Oversight**
The IIA Executive Committee oversees and evaluates the rigor of the Position Paper process. The Professional Practices Council oversees and evaluates the Practice Advisory and Practice Guide processes. The objective is to increase stakeholder confidence in the timeliness, transparency, accountability, and oversight of The IIA’s guidance.

**PIC Members**
PIC consists of a minimum of 10 volunteer members from around the world, two-thirds of whom must be Certified Internal Auditors. The appointment of PIC members follows the nominating due process as described in The IIA Board Policy Manual.

**Achieving Transparency**
Through The IIA’s Web site (www.theiia.org), the following information is provided:
- Annual project plan.
- List of current projects.

**PIC-related Guidance**
- **Position Papers**: IIA statements delineating internal audit-related related roles and responsibilities to assist a wide range of interested parties in understanding significant governance, risk, or control issues.
- **Practice Advisories**: Concise and timely guidance to assist internal auditors in applying the Code of Ethics and Standards and promoting good practices including those related to international, county, or industry specific issues; specific types of engagements; and legal or regulatory issues. Address approach, methodology and considerations, but not detailed processes and procedures.
- **Practice Guides**: Detailed guidance for conducting internal audit activities. Consists of detailed processes and procedures, such as tools and techniques, programs, and step-by-step approaches, including examples of deliverables.

**About The IIA**
The IIA is internationally recognized as a trustworthy guidance-setting body. Serving members in 165 countries, The IIA is the internal audit profession's global voice, chief advocate, recognized authority, acknowledged leader, and principal educator on governance, risk, and internal control.