

IIA Global Internal Audit Standards

New internal audit standards | Summary



International Standards for the Professional Practice of Internal Auditing			
Attribute Standards			
Purpose, Authority, Responsibility	Independence and Objectivity	Proficiency and Due Professional Care	Quality Assurance and Improvement Program
Performance Standards			
Managing the Internal Audit Activity	Nature of Work	Engagement Planning	
Performing the Engagement	Communicating Results	Monitoring Progress	
Communicating the Acceptance of Risks			
IIA Code of Ethics			



Global Internal Audit Standards (2025)				
Domain I: Purpose of Internal Auditing				
Domain II: Ethics and Professionalism				
1. Demonstrate Integrity	2. Maintain Objectivity	3. Demonstrate Competency	4. Exercise Due Professional Care	5. Maintain Confidentiality
Domain III: Governing the Internal Audit Function				
6. Authorized by the Board		7. Positioned Independently		8. Overseen by the Board
Domain IV: Managing the Internal Audit Function				
9. Plan Strategically	10. Manage Resources	11. Communicate Effectively	12. Enhance Quality	
Domain V: Performing Internal Audit Services				
13. Plan Engagements Effectively		14. Conduct Engagement Work		15. Communicate Engagement Results and Monitor Action Plans

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