AMER MORGAN

AUDIT CONSULTANT & GOVERNANCE ADVISOR

IA

PROFESSIONAL

Module 1 of 18

FREE SAMPLE MODULE

01

PROFESSIONAL TRAINING SERIES

INTERNAL AUDIT PROFESSIONAL SERIES

Understanding the Internal Audit Profession

FOUNDATION LEVEL

18 MODULES | 4 LEVELS | GIAS 2024 | THREE LINES MODEL | CIA

AMER MORGAN, CIA · CRMA · CFE

About this free sample

Internal Audit Professional Series · Module 1

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This sample

This is Module 1 of the Internal Audit Professional Series, complete and unabridged, offered free of charge so that you can judge the library before licensing it.

What the full library holds

- 33 modules in each language, Arabic and English
- Internal Audit Professional Series, 18 modules
- AI-Powered Internal Audit Professional Series, 15 modules
- 281 working templates in Arabic and English
- Annual licences for teams, departments and organisations through Saad Professional Training Center, Riyadh

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Source: Amer Morgan, Internal Audit Professional Series.

About This Module

Module 1 of 18 · Foundation level

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What this module does

Explains what internal auditing is for, what auditors actually do, and where the function sits in governance.

- Purpose, IPPF and Three Lines Model
- Assurance versus advisory
- Competence, credentials and stakeholders

How to use it

Work through the six parts in order. Complete the worksheets against your own organisation; they feed the 90-day plan at the end.

Who built it

Amer Morgan, CIA, CRMA, CFE: Group Chief Internal Auditor, executive trainer and author, with more than thirty years in internal audit, risk management and governance across the GCC, Egypt and the United States.

A note on the sources Every slide names its source in the strip at the foot. Examples marked Illustration are teaching cases, not research.

Source: Amer Morgan, Internal Audit Professional Series.

The Series at a Glance

18 modules in four levels

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FOUNDATION LEVEL

The profession, its standards and foundations

1 The Internal Audit Profession ●

2 Global Internal Audit Standards

3 Governance, Risk and Control

4 Ethics and Independence

5 Building the IA Function

CORE PROCESSES LEVEL

The audit cycle, from plan to report

6 Risk-Based Audit Planning

7 Engagement Planning

8 Fieldwork Execution

9 Audit Sampling

10 Audit Findings and Reporting

SPECIALIZED PRACTICE LEVEL

Areas that need specialist knowledge

11 IT Audit Essentials

12 Fraud Auditing

13 Compliance Auditing

14 Operational Auditing

ADVANCED APPLICATION LEVEL

Quality, analytics and leadership

15 Quality Assurance

16 Data Analytics in Audit

17 ESG Auditing

18 Leading Internal Audit

Every module includes Slides with full speaker notes, a documented source at the foot of every slide, and a knowledge check.

Source: Amer Morgan, Internal Audit Professional Series curriculum structure.

Learning Objectives

By the end of this module you will be able to

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01

Explain the purpose

State the Purpose of Internal Auditing in your own words and name the IPPF components.

02

Describe the work

Outline the engagement cycle and the main outputs an internal audit function produces.

03

Apply the Three Lines Model

Map the roles in your organisation and identify gaps and overlaps.

04

Classify services

Decide whether a request is assurance, advisory or one to decline, and record why.

05

Assess competence

Rate yourself against the IIA Competency Framework and choose a credential path.

06

Manage stakeholders

Map stakeholder expectations and explain internal audit's value to each group.

Source: Author's practitioner framework, drawing on The IIA, Global Internal Audit Standards (2024), Domains I to V.

Module Agenda

Six parts, from purpose to practice

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PART	TOPIC	KEY QUESTION
1	What internal auditing is	Why does the function exist?
2	What internal auditors do	What does the work look like week to week?
3	The Three Lines Model	Where does internal audit sit?
4	Assurance and advisory	Which service fits this request?
5	Competence and career	What must I know, and how do I prove it?
6	Stakeholders and value	Who relies on us, and for what?

Practice point Keep one organisation in mind throughout. Every exercise is more useful applied to a real function than to a hypothetical one.

Source: Amer Morgan, Internal Audit Professional Series, Module 1 structure.

How This Module Maps to the Standards

GIAS 2024 standards and frameworks taught here

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STANDARD OR FRAMEWORK	WHAT IT COVERS	WHERE
Domain I	Purpose of Internal Auditing	Part 1
Std 9.4 Internal Audit Plan	Risk-based plan; risk assessment at least annually	Part 2
Three Lines Model (2020); Std 9.5	Roles; Coordination and Reliance	Part 3
Std 2.2, 7.1, 13.3	Safeguarding Objectivity; Independence; Objectives and Scope	Part 4
Std 3.1, 3.2; Competency Framework	Competency; Continuing Professional Development	Part 5
Std 6.3, 11.1, 12.2	Board support; Stakeholders; Performance Measurement	Part 6

Scope Module 2 covers the Standards in full and Module 4 covers Ethics and Independence. Here we introduce only what a new auditor needs first.

Source: The IIA, Global Internal Audit Standards (2024); The IIA, The IIA's Three Lines Model (2020); The IIA, Internal Auditing Competency Framework (2025).

PART 1

What Internal Auditing Is

01

The purpose of the profession and the framework that governs it.

The Purpose of Internal Auditing

Domain I of the 2024 Standards, in plain words

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What it does

Strengthens the organisation's ability to create, protect and sustain value, by giving the board and management independent, risk-based and objective assurance, advice, insight and foresight.

What it enhances

- Achievement of objectives
- Governance, risk management and control
- Decision-making and oversight
- Reputation and credibility
- Service of the public interest

When it works best

Competent professionals conform with the Standards; the function is independently positioned and accountable to the board; auditors are free from undue influence.

Practice point Every engagement should trace back to this purpose. If you cannot say which objective or risk a piece of work serves, question whether it belongs in the plan.

Source: The IIA, Global Internal Audit Standards (2024), Domain I: Purpose of Internal Auditing.

The 2024 IPPF at a Glance

What is mandatory and what is guidance

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COMPONENT	STATUS	WHAT IT CONTAINS
Global Internal Audit Standards	Mandatory	5 domains, 15 principles, 52 standards
Topical Requirements	Mandatory for in-scope assurance	Baselines for specific risk topics
Global Guidance	Recommended	Practice Guides (GPGs) and GTAGs

Inside each standard

Requirements use "must". Considerations for Implementation use "should" and "may". Examples of Evidence show ways to demonstrate conformance.

Topical Requirements so far

Cybersecurity, Third-Party, Organizational Behavior and Organizational Resilience. Each becomes effective 12 months after issue.

Source: The IIA, Global Internal Audit Standards (2024), Fundamentals; The IIA, Topical Requirements web page (checked Nov 2026).

The Standards in Numbers

Structure and timing of the 2024 Standards

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5
domains
The IIA, GIAS 2024

15
principles
The IIA, GIAS 2024

52
standards
The IIA, GIAS 2024

9 Jan 2025
date adoption was required
The IIA, Standards FAQ

Who must conform

Anyone providing internal audit services, in-house or outsourced. The CAE is accountable for overall conformance; each auditor conforms with the standards relevant to the job, mainly Domains II and V.

The 2017 IPPF

Superseded. Its content is kept for research only, so the 1000 to 2600 numbering should not be cited as current.

Source: The IIA, Global Internal Audit Standards (2024), Fundamentals; The IIA, Standards Frequently Asked Questions.

Vocabulary That Changed in 2024

Terms to retire from your reports and workpapers

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OLDER USAGE	CURRENT USAGE	SOURCE
Internal audit activity	Internal audit function	GIAS Glossary
Consulting engagement	Advisory services (also known as consulting)	GIAS Glossary
Code of Ethics, four principles	Domain II: five principles, incl. Due Professional Care	GIAS Domain II
Definition of Internal Auditing	Purpose of Internal Auditing (Domain I)	IIA Standards FAQ
Standard 1100, 2010 and so on	Standards 1.1 to 15.2	GIAS 2024
Three Lines of Defense	Three Lines Model	IIA, 2020

Practice point Update templates, methodology manuals and the charter so that the old terms disappear. Assessors notice when documents still cite the 2017 framework.

Source: The IIA, Global Internal Audit Standards (2024), Glossary and Domain II; The IIA, Standards FAQ; The IIA, The IIA's Three Lines Model (2020).

The Profession in Numbers

Scale of the global internal audit community

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260,000+

IIA members

The IIA, About Us page, 2026

170+

countries and territories with members

The IIA, About Us page, 2026

220,000+

CIAs worldwide

The IIA, CIA page, 2026

1974

year the CIA was introduced

The IIA, CIA page

What this tells you

You are joining a global profession with one set of standards and a shared credential. The IIA also has over 140 chapters and 117 institutes, so local support is usually close.

Reading the figures

IIA pages give slightly different totals at different dates. Quote the page and the date when you use them.

Source: The IIA, About Us and Certified Internal Auditor web pages (checked Nov 2026).

Where the Profession Is Heading

Vision 2035: share of participants giving each response

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Vision 2035 findings



Practice point Based on more than 7,000 practitioners and stakeholders. Only 53% of respondents said their organisations understand the importance of independence, so new auditors should expect to explain it, often.

Source: Internal Audit Foundation, Vision 2035 report and IIA press release (15 July 2024).

PART 2

What Internal Auditors Do

02

The engagement cycle, the work products and the rhythm of a working week.

The Engagement Cycle

Four working stages drawn from Domain V, Principles 13 to 15

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PRINCIPLE 13

Plan

Understand the activity, assess engagement risks, set objectives, scope and criteria, and write the work programme.

AUDIT FOCUS
Standards 13.1 to 13.6

PRINCIPLE 14

Perform

Gather relevant, reliable and sufficient information, compare criteria with condition, and evaluate findings and root causes.

AUDIT FOCUS
Standards 14.1 to 14.6

PRINCIPLE 15

Communicate

Issue the final communication with objectives, scope, findings, conclusions and action plans with owners and dates.

AUDIT FOCUS
Standard 15.1

PRINCIPLE 15

Monitor

Track progress, perform risk-based follow-up and escalate delays that amount to accepting risk.

AUDIT FOCUS
Standard 15.2

Source: The IIA, Global Internal Audit Standards (2024), Domain V, Principles 13 to 15.

A Week in the Life

Illustration: one auditor's week during a mid-size engagement

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SUNDAY

Plan

- Team planning meeting
- Document review
- Request data from the process owner

MON TO TUE

Fieldwork

- Walkthroughs and interviews
- Control testing
- Evidence in workpapers

WEDNESDAY

Analyse

- Data analysis
- Draft potential findings
- Discuss issues with management

THURSDAY

Report and review

- Supervisor review
- Report drafting
- Follow up prior actions

Practice point Block time for each type of work. Without it, fieldwork expands to fill the week and documentation is left until memory has faded.

Source: Author's practitioner framework (illustrative schedule).

What Internal Audit Produces

The main work products and the standards behind them

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OUTPUT	PURPOSE	STANDARD
Internal audit plan	Risk-based coverage, informed by board and management	9.4
Engagement work program	Criteria, tasks, methods and staff for one engagement	13.6
Engagement workpapers	Evidence a prudent auditor could repeat	14.6
Final engagement communication	Findings, conclusions, action owners and due dates	15.1
Follow-up tracking	Status of agreed actions and escalation of delays	15.2
Reports to the board	Plan progress, results, themes and quality results	8.1, 11.3

Practice point Advisory work also ends in a final communication (Standard 15.1). Its format can vary, but the CAE must approve it before it is issued.

Source: The IIA, Global Internal Audit Standards (2024), Standards 8.1, 9.4, 11.3, 13.6, 14.6, 15.1 and 15.2.

What the Audit Plan Must Consider

Standard 9.4: a documented, risk-based plan

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IT governance

How technology is governed and how its risks are managed.

Fraud risk

Where the organisation is exposed to fraud and how it responds.

Compliance and ethics

The effectiveness of compliance and ethics programmes.

Other high-risk areas

Areas identified by the documented risk assessment and stakeholder input.

Dynamic, not fixed

The risk assessment behind it is performed at least annually, and the plan is updated as risks change. Resource limits and any high-risk area left without assurance are reported to the board, with the reason.

Your part

Staff auditors feed the plan: risks spotted in fieldwork are evidence for the next assessment. Record them, do not just mention them.

Source: The IIA, Global Internal Audit Standards (2024), Standard 9.4 Internal Audit Plan.

Exercise: Map Your Time

Estimate how you spent the last month

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ACTIVITY	% OF TIME	REFLECTION QUESTION
Assurance engagements	____ %	Is most of my time on risk-based work?
Advisory work	____ %	Was each request classified and approved?
Follow-up of actions	____ %	Are overdue actions escalated or left open?
Stakeholder meetings	____ %	Do I meet people outside engagements too?
Administration	____ %	What could be automated or dropped?
Learning and CPD	____ %	Am I on track for my CPE requirement?

Practice point There is no standard split. Compare your result with your role description and agree changes with your supervisor.

Source: Author's practitioner framework, drawing on The IIA, Global Internal Audit Standards (2024), Standard 3.2.

PART 3

The Three Lines Model

03

Where internal audit sits among the governing body, management and other assurance providers.

Six Principles of the Model

The IIA's Three Lines Model, 2020

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1
Governance

Needs accountability, management action and independent assurance and advice.

2
Governing body

Sets direction, delegates to management and oversees an independent internal audit function.

3
Management

First and second line roles; owns achievement of objectives and the management of risk.

4
Third line

Internal audit gives independent assurance and advice on governance and risk management.

5
Independence

Accountability to the governing body, unfettered access, freedom from bias and interference.

6
Value

All roles work together, aligned with each other and with stakeholder interests.

Source: The IIA, The IIA's Three Lines Model (2020), Principles 1 to 6.

Who Does What

Roles in the model, not boxes on an organisation chart

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Governing body

Board or audit committee

Accountable to stakeholders for oversight. Establishes and oversees internal audit.

First line

Management

Delivers products and services, including support functions, and manages the risks involved.

Second line

Management

Expertise, support, monitoring and challenge on risk: risk management, compliance, quality.

Third line

Internal audit

Independent, objective assurance and advice, reporting to the governing body.

Common misreading The lines are not sequential barriers and are not structural units. They operate at the same time, and first and second line roles may be blended. External assurance providers sit alongside.

Source: The IIA, The IIA's Three Lines Model (2020), Principles 2 to 4, key roles and introduction.

Mapping Your Organisation

Four steps to see who does what

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STEP 1

List the functions

Operations, finance, IT, HR, legal, risk, compliance, quality and any others.

STEP 2

Classify each role

Owns risk (first), oversees risk (second) or gives independent assurance (third).

STEP 3

Find gaps and overlaps

Risks no one owns; areas tested by three functions in the same quarter.

STEP 4

Record the links

Reporting lines, coordination points and escalation paths to the board.

Practice point One department can hold two roles. IT often runs systems (first line) and sets security policy (second line). Map the role, not the department name.

Source: Author's practitioner framework, drawing on The IIA, The IIA's Three Lines Model (2020).

Three Lines Mapping Worksheet

Illustration: a completed extract

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FUNCTION	ROLE	KEY RESPONSIBILITIES	INTERNAL AUDIT TOUCHPOINTS
Finance operations	First	Transactions, reporting, budgets	Financial controls audits; advice on new systems
Enterprise risk	Second	Risk framework, risk register	Share risk assessment; align themes
Compliance	Second	Regulatory monitoring, policies	Share plans; consider reliance on testing
IT	First and second	Operations; security policy	IT governance in the plan
Internal audit	Third	Assurance and advice	Coordinate with external audit and regulators

Exercise Complete the worksheet for your organisation. Review it each year and whenever the structure changes.

Source: Author's practitioner framework (illustrative example), drawing on The IIA, The IIA's Three Lines Model (2020).

Coordination and Reliance

Standard 9.5: working with other assurance providers

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What the standard asks

The CAE coordinates with internal and external assurance providers and considers relying on their work. The basis for reliance is documented. Internal audit stays responsible for its own conclusions.

Typical touchpoints

- Annual plan: risk, compliance, external audit
- Emerging risks: ongoing with risk owners
- Regulatory change: compliance and legal
- External audit planning: once a year plus interim

Before you rely

Check the provider's competence, objectivity and methodology, then reperform a sample. Reliance without evidence is assumption.

Practice point Coordination reduces audit fatigue for the business. Agree a shared calendar so three teams do not test the same control in the same month.

Source: The IIA, Global Internal Audit Standards (2024), Standard 9.5 Coordination and Reliance; Author's practitioner framework for touchpoints.

PART 4

Assurance and Advisory

04

Choosing the right service for each request, and protecting objectivity while you do.

Two Types of Service

How the Standards treat assurance and advisory work differently

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DIMENSION	ASSURANCE	ADVISORY
Purpose	Independent conclusion on governance, risk and control	Advice and insight requested by stakeholders
Engagement risk assessment	Documented (13.2)	May not need a formal documented assessment
Topical Requirements	Mandatory when topic is in scope	Recommended
Final communication	Findings rated by significance, GRC conclusion (15.1)	Objectives, scope, recommendations, conclusions
Objectives and scope	Set by internal audit, approved by CAE	Agreed with the client, approved by CAE

Practice point The type is decided at planning (Standard 13.3) and recorded. Changing it halfway through confuses stakeholders and weakens the evidence trail.

Source: The IIA, Global Internal Audit Standards (2024), Standards 13.2, 13.3 and 15.1; The IIA, Topical Requirements page.

Protecting Objectivity

The rules that matter most when you give advice

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The 12-month rule

Standard 2.2

Objectivity is presumed impaired if you give assurance on an activity you were responsible for within the previous 12 months.

Non-audit roles

Standard 7.1

Where the CAE holds roles outside audit, those areas need assurance from a party outside internal audit. Temporary roles keep that need for 12 months afterwards.

Disclose early

Standard 2.3

Report any impairment, actual or perceived, promptly to the right parties. The CAE resolves it with management or the board.

Practice point Advise, do not decide. Once you design and run a control yourself, you have taken a management role, and your objectivity is presumed impaired for assurance on it for 12 months.

Source: The IIA, Global Internal Audit Standards (2024), Standards 2.2, 2.3 and 7.1; practice point is the author's.

Assurance or Advisory? Six Questions

A decision aid for incoming requests

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1

Who is asking?

Board or plan item points to assurance; management request could be either.

2

What is the aim?

A conclusion on effectiveness is assurance; help with a decision is advisory.

3

Is a rating needed?

If stakeholders need a rated conclusion, plan it as assurance.

4

Who receives it?

Results for the board usually call for assurance rigour.

5

Assurance due soon?

If yes within a year, weigh the 12-month rule before advising.

6

Would we decide?

If audit would own decisions or controls, decline or restructure.

Practice point Record the answers on the engagement file with the CAE's approval. The record protects you if the classification is questioned later.

Source: Author's practitioner framework, drawing on The IIA, Global Internal Audit Standards (2024), Standards 2.2 and 13.3.

Classifying Real Requests

Illustration: typical management requests

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REQUEST	CATEGORY	REASONING
"Review the new procurement system before go-live"	Advisory	Design advice; plan assurance after go-live
"The board wants comfort on cybersecurity"	Assurance	Rated conclusion; Cybersecurity TR applies
"Help design controls for a new subsidiary"	Advisory	Advise on design; management decides
"Train our managers on risk assessment"	Advisory	Builds capability; no impairment
"Investigate this whistleblowing report"	Per charter	Follow the mandate and investigation protocol
"Vote on our system selection committee"	Decline	Management decision; offer observer role

Practice point Whether internal audit investigates allegations depends on the charter. Check it before accepting, and involve legal counsel early.

Source: Author's practitioner framework (illustrative cases), drawing on The IIA, Global Internal Audit Standards (2024), Standards 6.1, 6.2 and 13.3; IIA Cybersecurity Topical Requirement.

Before You Accept a Request

An engagement acceptance checklist

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Questions to answer

- Is the objective clear and achievable?
- Do we have the competence, or need specialists?
- Any objectivity impairment or recent work here?
- Will it displace higher-risk planned work?
- Does management know what we will not do?

What to document

- Service type and the reason
- Objectivity assessment and safeguards
- Objectives, scope and criteria
- Resources and timeline
- CAE approval (Standard 13.3)

Practice point Turn this into a one-page acceptance form. It gives quality reviewers a consistent trail across every engagement.

Source: Author's practitioner framework, drawing on The IIA, Global Internal Audit Standards (2024), Standards 2.2, 3.1, 13.3 and 13.5.

PART 5

Competence and Career

05

What the profession expects you to know, and the credentials that show it.

The IIA Competency Framework

Internal Auditing Competency Framework (2025): four areas, 28 subcategories

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Internal auditing

IPPF; ethics and professionalism; QAIP; audit methodologies; integrated assurance; reporting results.

Professional

Leadership; communication; negotiation and conflict management; data analysis; project management.

Governance and risk

Governance; strategy; ERM; compliance; fraud; organisational resilience; sustainability.

Operational area

Accounting, finance, IT, cybersecurity, HR, supply chain, sales and other significant functions.

Practice point Standard 3.1 says take on only work you are competent to perform, and the CAE makes sure the team has the full set collectively. Know your gaps.

Source: The IIA, Internal Auditing Competency Framework (Global Practice Guide, 10 July 2025); The IIA, Global Internal Audit Standards (2024), Standard 3.1.

Competency Self-Assessment

Rate yourself honestly, once a year

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COMPETENCY	FOUNDATIONAL	COMPETENT	EXPERT	EVIDENCE OR GAP
Standards and methodology	☐	☐	☐	
Risk and control assessment	☐	☐	☐	
Data analysis and sampling	☐	☐	☐	
Interviewing	☐	☐	☐	
Report writing	☐	☐	☐	
IT and cybersecurity	☐	☐	☐	
Business and sector knowledge	☐	☐	☐	

Scale Foundational: needs supervision. Competent: works independently to quality. Expert: teaches others. Pick the three largest gaps for your plan.

Source: Author's practitioner framework, drawing on The IIA, Internal Auditing Competency Framework (2025).

Professional Credentials

Credentials most relevant to internal auditors

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CREDENTIAL	ISSUER	WHAT IT IS
Internal Audit Practitioner (IAP)	The IIA	Entry credential: CIA Part 1 exam, no degree needed
Certified Internal Auditor (CIA)	The IIA	The profession's global credential; three exam parts
Certification in Risk Management Assurance (CRMA)	The IIA	Single exam; CIA not required
Certified Information Systems Auditor (CISA)	ISACA	Information systems audit
Certified Fraud Examiner (CFE)	ACFE	Fraud examination

Practice point CCSA, CFSA and CGAP are no longer offered by the IIA. Check the issuer's current site for fees and eligibility; both change, and the IIA has announced new pricing from 4 January 2027.

Source: The IIA, Certifications and CIA web pages (checked Nov 2026); ISACA and ACFE credential names only.

The CIA Exam

The 2025 syllabus, aligned to the 2024 Standards

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PART 1

Internal Audit Fundamentals

125 questions · 150 minutes

Foundations; ethics and professionalism; governance, risk and control; fraud risks.

PART 2

Internal Audit Engagement

100 questions · 120 minutes

Engagement planning; information gathering and evaluation; supervision and communication.

PART 3

Internal Audit Function

100 questions · 120 minutes

Operations; the audit plan; quality; engagement results and monitoring.

For Arabic candidates The Arabic exam stays on the 2019 syllabus until 27 December 2026 and moves to the 2025 syllabus on 28 December 2026. Choose study material for the right version.

Source: The IIA, CIA exam syllabus and exam-prep FAQ; The IIA, Certifications page (checked Nov 2026).

CIA Eligibility

Experience and timing rules

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1 year

experience needed with a master's degree

The IIA, CIA page, 2026

2 years

experience needed with a bachelor's degree

The IIA, CIA page, 2026

3 years

to pass all parts after acceptance

The IIA, CIA page, 2026

What counts as experience

Internal audit, quality assurance, risk management, audit or assessment, compliance, external audit and internal control.

The IAP route

Pass Part 1 within two years with no degree. The IAP is permanent and waives CIA Part 1. Active IAP holders without a degree need five years of experience for the CIA.

Source: The IIA, Certified Internal Auditor and Certifications web pages (checked Nov 2026).

A Typical Career Path

Illustration: common progression, which varies by organisation

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EARLY CAREER

Staff auditor

Tests controls, documents evidence, starts CIA study.

NEXT STEP

Senior auditor

Leads fieldwork, drafts reports, coaches juniors.

MIDDLE

Audit manager

Runs several engagements, reviews work, meets the audit committee.

SENIOR

Audit director

Shapes methodology and strategy, manages external relationships.

TOP

Chief audit executive

Accountable to the board for strategy, plan, budget and conformance.

ALTERNATIVE

Rotation out

Many move into risk, compliance, finance or investigations, then return.

Source: Author's practitioner framework (illustrative path); CAE accountabilities from The IIA, Global Internal Audit Standards (2024), Domains III and IV.

Your Development Plan

Standard 3.2: continually develop your competencies

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GAP	ACTIVITY	RESOURCES	BY WHEN	EVIDENCE OF SUCCESS
Example: data analytics	Online course, then apply on next audit	Course, 20 hours	Quarter 2	Analytics used in a workpaper
Example: board reporting	Shadow CAE; draft one section	CAE time	Quarter 3	Section accepted for the pack
Your gap 1				
Your gap 2				
Your gap 3				

Practice point Certified auditors must also meet their credential's CPE rules. Review the plan with your supervisor each quarter.

Source: The IIA, Global Internal Audit Standards (2024), Standard 3.2 Continuing Professional Development; examples are illustrative.

PART 6

Stakeholders and Value

06

Who relies on internal audit, what they need, and how you show the function's worth.

Key Stakeholders

Different groups, different expectations

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Board / audit committee

Independent assurance, candour about limits, early warning.

Chief executive

Insight on enterprise risks and themes; no surprises.

Chief financial officer

Well-planned financial controls work; coordination with external audit.

Business leaders

Practical recommendations and auditors who understand the business.

Risk management

Shared view of risk; findings that inform the risk register.

Compliance

Coordinated testing and no duplicated effort.

External auditors

Coordination on controls work and access to relevant results.

Regulators

A credible function covering regulatory risks.

Practice point Standard 11.1 asks the CAE to build trust through formal and informal contact. Every auditor contributes to that, one meeting at a time.

Source: Author's practitioner framework, drawing on The IIA, Global Internal Audit Standards (2024), Standard 11.1.

What the Board Is Expected to Provide

Essential conditions under Domain III

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Support

Standard 6.3

- Unrestricted access to data, records, people and property
- Approve charter, plan, budget and resources
- Meet the CAE without senior management

Independence

Standard 7.1

- Direct reporting line from the CAE
- Authorise CAE appointment and removal
- Input to CAE evaluation and pay

When conditions are missing

The CAE explains the impact on conformance, documents agreed alternatives and may conclude the function cannot conform.

Practice point Check your charter for unrestricted access. It is the clause you will need on the day a manager refuses a request.

Source: The IIA, Global Internal Audit Standards (2024), Domain III introduction and essential conditions for Standards 6.3 and 7.1.

Explaining Internal Audit's Value

Tailor the message to the listener

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For the board (30 seconds)

"We give you independent, risk-based assurance that governance, risk management and controls work, and we tell you early when they do not."

For managers (1 minute)

"We look at your process with fresh eyes, test whether controls work, and agree practical actions with you. You decide how to fix what we find."

Showing value

Illustration: a duplicate-payment test finds recoverable amounts and a fixed control. Report the amount recovered, the control changed and the risk reduced.

Practice point Quantify only what you can evidence. Estimated losses avoided are judgement; label them as estimates or leave them out.

Source: Author's practitioner framework, drawing on The IIA, Global Internal Audit Standards (2024), Domain I and Standard 11.2.

Measuring Performance

Standard 12.2: objectives agreed with the board

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MEASURE	WHAT IT SHOWS	WATCH OUT FOR
Plan completion	Delivery against the approved plan	Rewards finishing over re-prioritising
Actions implemented on time	Management's response to findings	Closure without evidence
Days from fieldwork to report	Timeliness of communication	Speed at the cost of quality
Stakeholder feedback	Perceived value and professionalism	Low response; friendly bias
Conformance (QAIP results)	Quality against the Standards	Self-assessment without validation

Practice point Pick a few measures the board actually uses, report the trend, and explain movements. A long scorecard nobody reads is not measurement.

Source: The IIA, Global Internal Audit Standards (2024), Standards 12.1 and 12.2; measures are the author's examples.

Pitfalls for New Auditors

Six habits to avoid in your first year

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Acting as the boss

Management owns risks and controls. Recommend; do not instruct.

Policy equals control

A written policy proves design at most. Test whether it operates.

Burying the lead

Put the conclusion first. Background belongs at the back.

No "so what"

Link every finding to impact and likelihood (Standard 14.3).

Softening findings

Honesty and professional courage are required (Standard 1.1).

Taking claims on trust

Apply professional scepticism and seek corroboration (Standard 4.3).

Source: Author's practitioner framework, drawing on The IIA, Global Internal Audit Standards (2024), Standards 1.1, 4.3 and 14.3.

Your 90-Day Action Plan

Turn the module into practice

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PERIOD	ACTIVITIES	OUTPUTS
Days 1 to 30	Map the three lines; list stakeholders; self-assess	Mapping worksheet; competency ratings
Days 31 to 60	Meet three stakeholders; classify recent engagements; join an IIA chapter	Stakeholder notes; classification review
Days 61 to 90	Write your value pitch; agree a development plan; choose a credential	Development plan; exam or course booking

Tools from this module

Mapping worksheet, acceptance checklist, self-assessment, development plan and stakeholder list.

Who to involve

Your supervisor for the plan, a mentor for career choices, and your local IIA chapter for networking.

Review At day 90, note what worked and what did not, and share the result with your supervisor or mentor.

Source: Author's practitioner framework.

Module Summary

Seven points to carry forward

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1
Purpose
Internal audit helps create, protect and sustain value (Domain I).

2
Framework
Standards and Topical Requirements are mandatory; guidance is recommended.

3
Current terms
Function, advisory, Three Lines Model; 2017 numbers are retired.

4
Three lines
Roles, not barriers; internal audit reports to the governing body.

5
Service type
Classify at planning, record why, and never take management decisions.

6
Competence
Know your gaps; the CIA is the profession's global credential.

7
Stakeholders
Build trust deliberately and report value you can evidence.

Source: Summary of this module; The IIA, Global Internal Audit Standards (2024); The IIA, The IIA's Three Lines Model (2020).

Knowledge Check

Answer before moving to Module 2

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Q1

IPPF

Which components of the 2024 IPPF are mandatory, and which are recommended?

Q2

Three Lines

Why is it wrong to describe the three lines as sequential layers of defence?

Q3

Objectivity

You ran accounts payable until eight months ago. Can you lead an assurance audit of it now? Why?

Q4

Classification

A manager asks you to vote on a system selection committee. What do you reply?

Q5

Plan

Name three areas Standard 9.4 says the internal audit plan must consider.

Source: Questions based on this module; The IIA, Global Internal Audit Standards (2024), Standards 2.2 and 9.4; The IIA, The IIA's Three Lines Model (2020).

Sources and References

Primary sources used in this module

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PUBLISHER	TITLE AND DATE	USED FOR
The IIA	Global Internal Audit Standards, January 2024	Purpose, standards, terms
The IIA	Standards FAQ; Topical Requirements page (Nov 2026)	Effective dates; IPPF components
The IIA	The IIA's Three Lines Model, July 2020	Part 3
The IIA	Internal Auditing Competency Framework, July 2025	Competency areas
The IIA	About Us, Certifications and CIA pages (Nov 2026)	Members, credentials, CIA exam
Internal Audit Foundation	Vision 2035 report, July 2024	Profession outlook figures

How to cite Quote the standard number and title exactly as the 2024 Standards give them, and record the date you checked any web page. Pages and figures change.

Source: The IIA (theiia.org) and Internal Audit Foundation; pages checked November 2026.

Coming Next: Module 2

Navigating the Global Internal Audit Standards

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What you will cover

- The five domains in depth
- Principles, standards and their elements
- Essential conditions for the board
- Topical Requirements in practice

Before you start

Download the Standards from theiia.org and read Domain I and the Fundamentals section. Bring your organisation's charter if you can obtain it.

Carry forward Your Three Lines worksheet and service classification notes from this module are used again in Module 2.

Source: Amer Morgan, Internal Audit Professional Series, Module 2 outline.

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