

# ENHANCING COOPERATION BETWEEN CENTRAL HARMONIZATION UNITS (CHUs) AND IIA FOR EFFECTIVE GLOBAL INTERNAL AUDIT STANDARDS (GIAS) IMPLEMENTATION: INSIGHTS AND PRACTICES FOR GIAS TRANSLATION

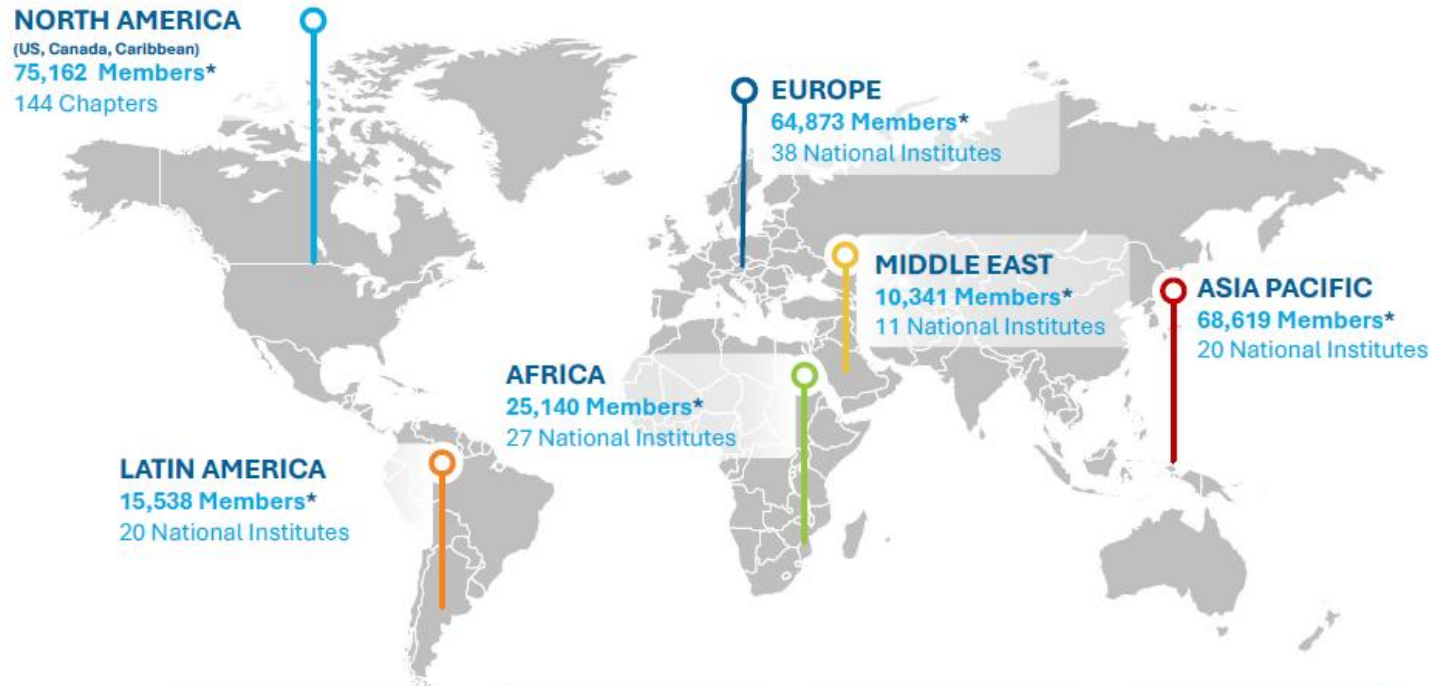
Kat Seeuws CIA, CGAP, CRMA, CFE, CISA  
IIA Global



The Institute of  
Internal Auditors

## GLOBAL FOOTPRINT

### March IIA Global Membership Statistics by Region



**262,328**  
TOTAL MEMBERS

**144**  
NORTH AMERICA CHAPTERS

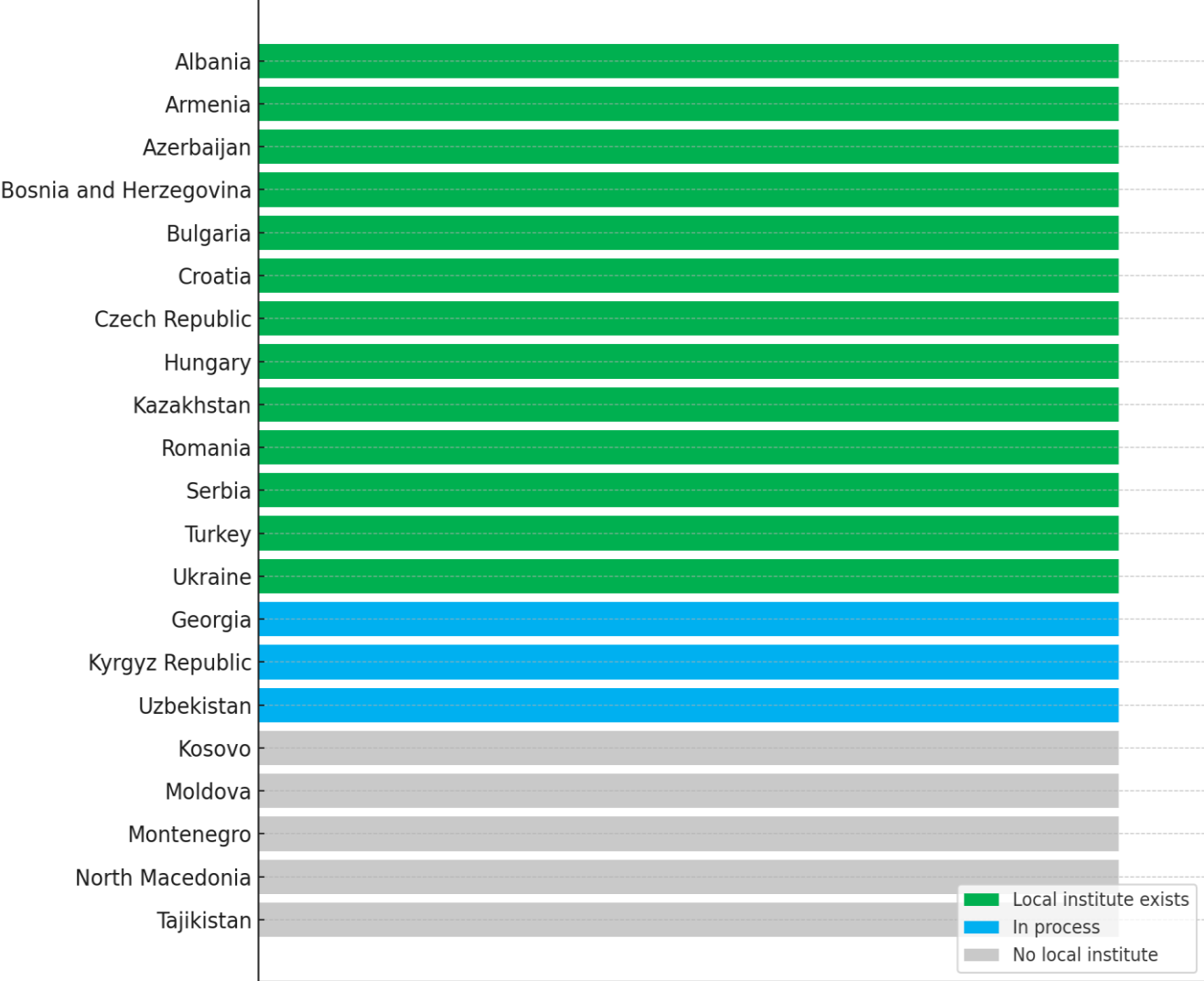
**117**  
NATIONAL INSTITUTES

As of February 2025: \* Membership numbers include Out of North America (ONA) Corporate Members International Members not included in Regional Membership, since not affiliated to any Institutes

# Local Institutes in the ECA Area



Status of IIA Local Institutes in ECA Region

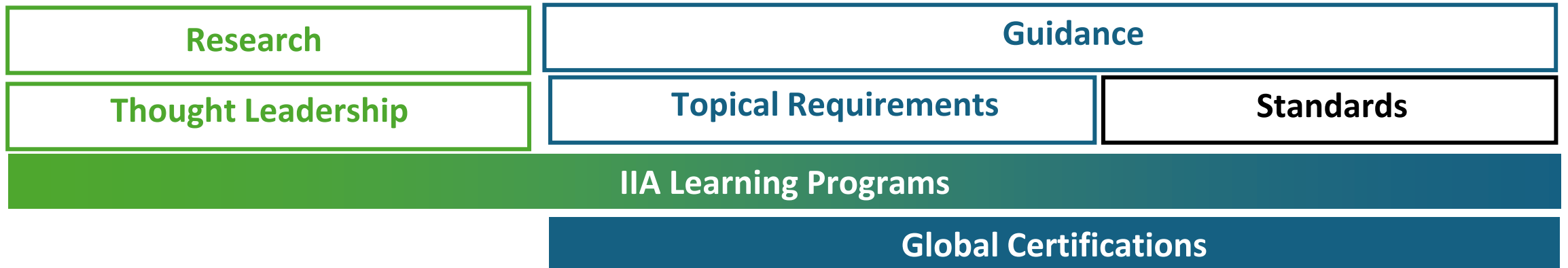
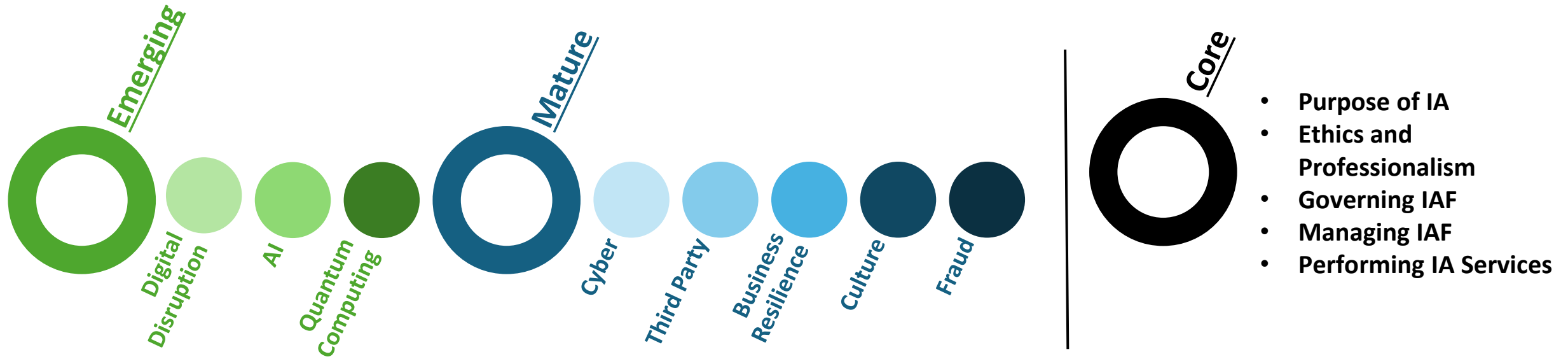


# Our Global Operating Model



Area	The IIA (Global HQ)	Local Institute
Strategy & Promotion	Ensures global strategy and invites feedback on direction.	Aligns strategy with HQ's and promotes IPPF adherence.
Standards & Guidance	Develops and maintains IPPF and related guidance globally.	Promotes IPPF locally and local thought leadership aligned with IPPF.
Certifications	Manages exams, certification requirements, and issues certificates.	Recognizes global certifications and reports candidate data.
Training	Provides access to courses and sets minimum standards.	May offer training locally but aligned with HQ.
Membership	Maintains global membership benefits and forwards local inquiries.	Manages local dues, membership records, and eligibility.
Reporting	Receives and integrates member and institute data.	Submits financials, member lists, and activity reports.
Branding & IP	Owns trademarks and copyrights; grants limited use.	Uses trademarks and materials per brand standards.
Intellectual Property	Grants translation rights and reviews translations.	Requests permission to translate and must ensure accuracy.

# Topic Progression in IIA Content & Services



## 2024 International Professional Practices Framework

### Translations

### Implementation

Translated in core (\*) languages

Effective since January 9<sup>th</sup> 2025

Translated in core (\*) languages

Effective one year after issuance

### Three Parts:

#### Global Internal Audit Standards

Mandatory, containing requirements, considerations for implementation, and examples of evidence of conformance.

#### Topical Requirements

Mandatory, covering governance, risk management, and control processes over specific audit subjects.

#### Global Guidance

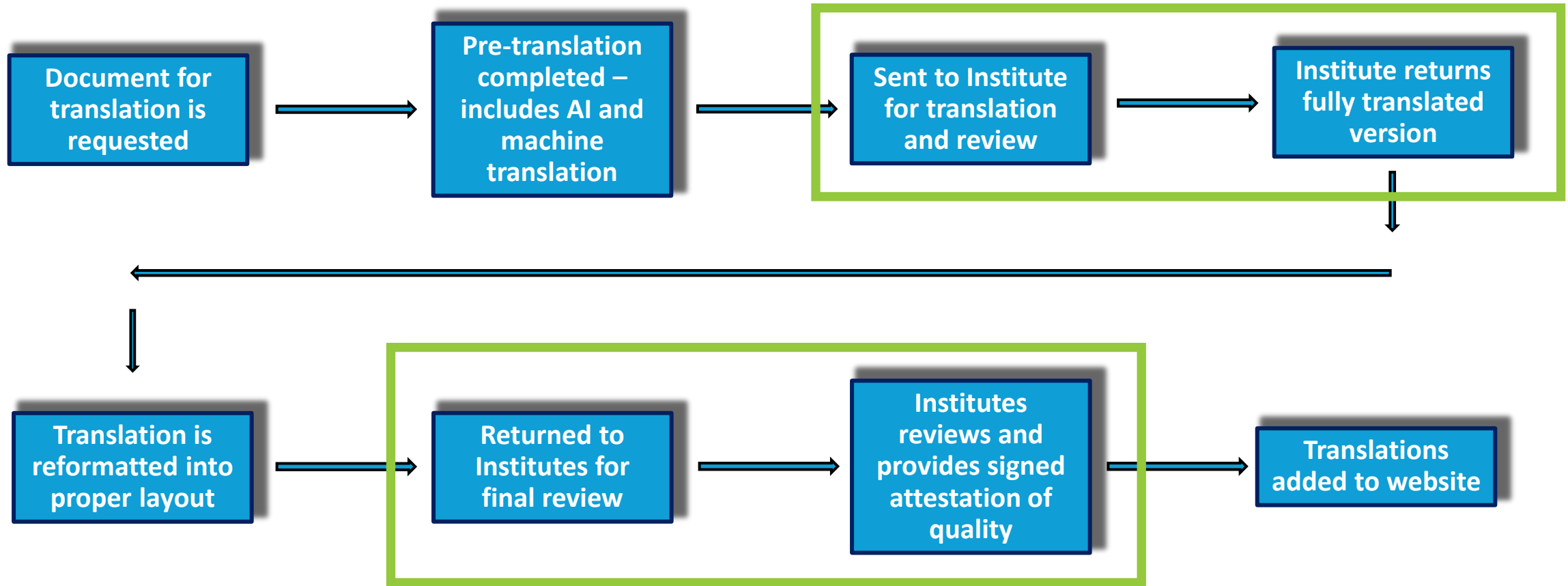
Not mandatory, presenting best practices and detailed explanations (Practice Guides and Global Technology Audit Guides).



International Professional Practices Framework® (IPPF)

(\*) Core languages : Arabic, Chinese, French, German, Japanese, Portuguese and Spanish

# Translation Process



— Local institute involvement

## STAGE 1

Previously translated and approved words and phrases are saved in the **Translation Database** and automatically inserted in the pre-translation

## STAGE 2

Institute performs **review of pre-translation** and completes translation and makes corrections to the pre-translated as needed.

## STAGE 3

All documents are required to be returned with two signed **attestation forms**, affirming the quality and accuracy of translation (\*)

(\*) One must hold a CIA certification

## Shared Strategic Objectives

- **Advocacy** for internal audit's public sector role.
- Creation of tailored, **public sector-specific resources**.
- Promotion of **certification and standards alignment**.
- Increased value and **visibility** for public sector audit professionals.

## Collaboration Initiatives

- **IIA knowledge exchange sessions**.
- PEMPAL contributed to the **development and promotion of the Global Internal Audit Standards**.
- Mutual involvement in **content development**.
- **Integration of volunteers** in committees and task forces.