# Align IA Strategy and Strategic Planning with the Global Internal Audit Standards

**PEMPAL IACOP**

October 20-23, 2025

Chisinau, Moldova


International Professional Practices Framework® (IPPF)

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# Presenter

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Kat Seeuws is Vice President, Standards & Guidance at The Institute of Internal Auditors (IIA) Global Headquarters. Previously CEO of IIA Belgium, Kat has extensive experience in internal control and audit, especially in the public sector. She holds multiple certifications, including CIA, CRMA, CGAP, CFE, RFA, and CICS.

Kat began her career as a tax inspector, later advising on internal control development for the Belgian federal government. In 2018, she joined the European Commission as a national expert, supporting the Public Internal Control Network. Kat has also consulted for Grant Thornton, focusing on audit and quality assessment for public sector clients. Her international work includes projects with the European Commission, OECD, and World Bank, advancing public administration reform.

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# Agenda

- **From Concept to Practice:** Developing an Internal Audit Strategy
- **From Conformance to Practice:** Internal Audit Strategy in the Global Internal Audit Standards
- **From Purpose to Practice:** The Role of Strategy in Internal Auditing
- **Spotlight on IPPF Releases**

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# From Concept to Practice:
Developing an IA Strategy


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# Why Internal Audit Strategy Matters

**Ensures alignment with organizational priorities and risks.**

- Links IA activities to the **mission and objectives** of the organization.
- Keeps the internal audit function **relevant** as risks and strategies evolve.

**Enhances the relevance and impact of internal auditing.**

- Positions the internal audit function as **a trusted advisor**, not just a compliance checker.
- Increases **stakeholder satisfaction** through timely and strategic insights.

**Provides long-term direction for the function.**

- Defines a vision and objectives for the **next 3 to 5 years**.
- Prevents a short-term, engagement-only focus.

**Supports resource planning and quality assurance.**

- Guides **budgeting, staffing, and technology investment**.
- Serves as a basis for QAIP reviews and **demonstrates conformance** with Standards.

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# Internal Audit Strategy versus Internal Audit Plan

| IA Strategy | IA Plan |
|---|---|
| Long-term direction (2–5 years) | Short-term execution (annual, sometimes quarterly) |
| Vision, strategic objectives, initiatives | Specific assurance and advisory engagements |
| Anchored in Purpose of IA & organizational strategy | Derived from risk assessment & strategy guidance |
| Reviewed periodically by board/senior management | Formally approved by the board each year |
| Provides roadmap for long-term positioning | Ensures tactical execution & responsiveness |

## The Link Between Them:

- **Strategy drives the plan**: the plan operationalizes long-term strategy into short-term actions.
- **Plan validates the strategy**: execution results, KPIs, and QA reviews feed back into strategy refinement.
- **Together** they ensure IA is both forward-looking (strategic) and responsive (tactical).
- Without strategy, plans risk being reactive; without plans, strategy remains aspirational.

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# From Conformance to Practice:
Internal Audit Strategy in the Global Internal Audit Standards


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# Internal Audit Strategy in The Global Internal Audit Standards

## Domain IV: Governing the Internal Audit Function.


### *Principle 9 – Plan Strategically*

The chief audit executive plans strategically to position the internal audit function to fulfill its **mandate** and achieve long-term success.

- **Standard 9.1:** CAE must understand GRC processes.
- **Standard 9.2:** IA strategy must include vision, strategic objectives, and initiatives aligned with stakeholders.
- **Standard 9.3:** Methodologies must support the strategy.
- **Standard 9.4:** Annual IA plan must derive from the strategy.
- **Standard 9.5:** IAF must consider Coordination and Reliance on other assurance providers.

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# Standard 9.1: Understanding GRC

**Requirements (Must):**

- CAE must understand the organization's governance, risk management, and control (**GRC**) processes.
- Understanding is **prerequisite** for developing an IA strategy.

**Considerations (How):**

- **Gather info** from board reports, risk registers, policies, regulatory reports.
- **Engage** with board, senior management, and assurance providers.
- Use this knowledge to **align** IA strategy with organizational priorities.

# Standard 9.2: Internal Audit Strategy

## Requirements (Must):

- CAE must develop and implement a strategy that supports **organizational success.**
- Strategy must align with **expectations** of board, senior management, stakeholders.
- Strategy must **include**: Vision, Strategic objectives, Supporting initiatives.

## Considerations (How):

- Vision = desired **future** state (3–5 years).
- Use SWOT, gap analysis, scenario planning to inform **objectives**.
- Objectives must be **SMART** (specific, measurable, achievable, relevant, timely).
- **Supporting initiatives** include tech adoption, competency development, process improvements.

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# Standard 9.3: Methodologies

**Requirements (Must):**

- CAE must **establish methodologies** that guide IA activities and support strategy.
- Methodologies must **align** with the GIAS and organizational needs.

**Considerations (How):**

- **Examples**: risk-based planning, agile auditing, data analytics integration.
- **Document** methodologies in IA manual, templates, processes.
- **Review and adapt** methodologies as risks, technology, or expectations evolve.

# Standard 9.4: Internal Audit Plan

**Requirements (Must):**

- CAE must develop a **risk-based and dynamic IA plan**.
- Plan identifies engagements and services for a **defined period** (typically 1 year).
- Plan and changes must be **approved by the board**.

**Considerations (How):**

- **Derive** plan from IA strategy and risk assessment.
- **Update** regularly as risks, priorities, and resources change.
- **Coordinate** with other assurance providers to avoid duplication and gaps.
- Ensure plan reflects both **assurance and advisory** work.

# Standard 9.5: Coordination and Reliance

**Requirements (Must):**

- CAE must consider opportunities to **coordinate and rely on other assurance providers**.
- Ensure IA services **complement** rather than duplicate other assurance activities.

**Considerations (How):**

- Use **assurance mapping** to identify overlaps and gaps.
- **Communicate** with compliance, risk management, external auditors.
- **Document** reliance on others' work with due diligence.
- Improves efficiency, reduces audit fatigue, **enhances assurance coverage**.

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# Other Related Standards

## Standard 8.3 – Quality (QAIP)

- Strategy defines how IA ensures **continuous improvement**.
- Provides **evidence of alignment** with organizational objectives.
- Forms basis for **board reporting on quality**.

## Standard 10.1–10.3 – Resources

- Strategy determines **financial, human, and technological needs**.
- Guides **budget requests and resource prioritization**.
- Ensures resources match the function's **mandate and vision**.

## Standard 12.2 – Performance Measurement

- Strategy sets **clear objectives and success criteria**.
- KPIs measure IA's progress against its **vision and initiatives**.
- Enables **regular monitoring and adjustment** of the strategy.

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# From Purpose to Practice:
The Role of Strategy in Internal Auditing


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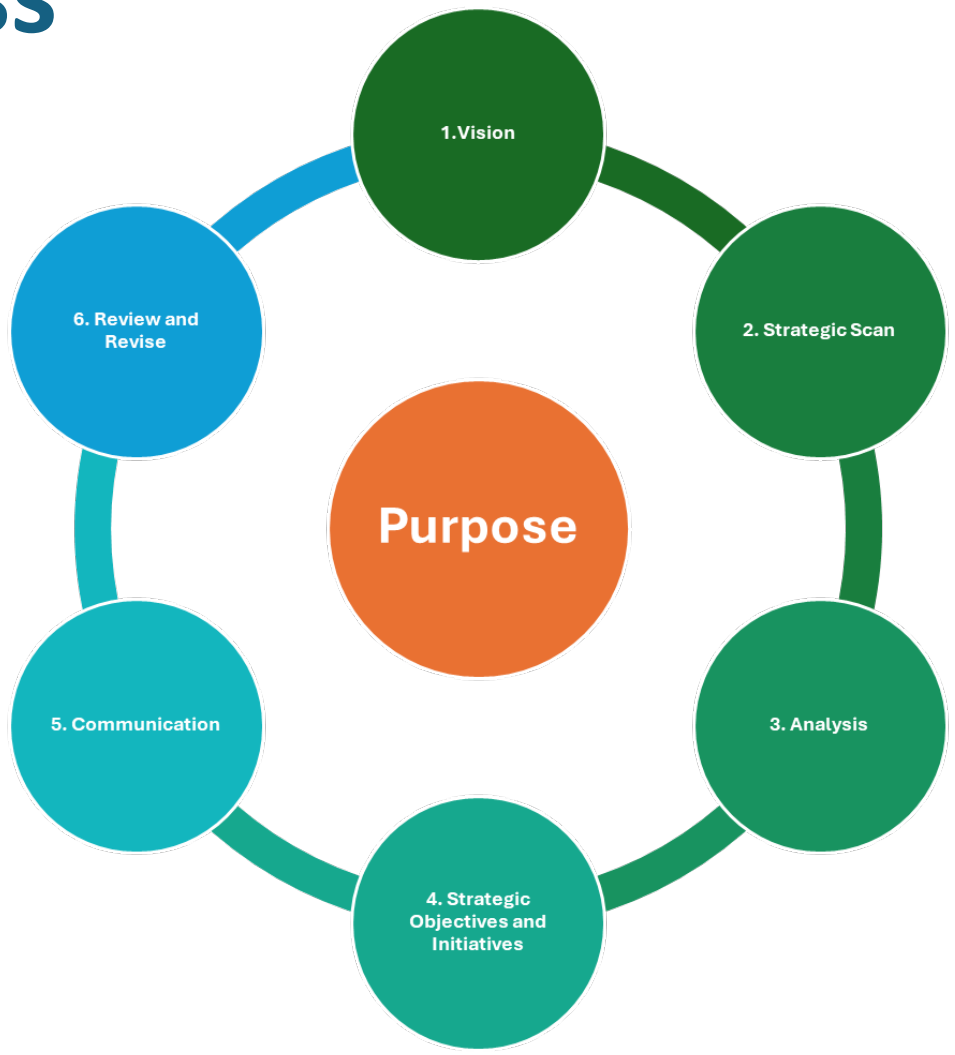
# The Strategy-Setting Process

1. Define **purpose and mandate**.
2. Set **vision** (desired future state).
3. Conduct strategic **scan** (external and internal).
4. **Analyze** (SWOT, gap, scenario).
5. Establish **objectives and initiatives**.
6. **Communicate** to stakeholders.
7. **Implement, monitor, and revise**.

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# Steps 1–3 of the IA Strategy Process

## Step 1: Purpose and Vision

- Purpose anchored in **Domain I**: Purpose of Internal Auditing.
- Vision = **desired** future state (3 to 5 years).
- Example: “The internal audit function will be recognized as a trusted strategic advisor providing foresight and insight.”

## Step 2: Strategic Scan

- **External factors**: PESTEL, industry risks, stakeholder expectations, and regulatory change.
- **Internal factors**: mandate, resources, methodologies, QA results, and maturity.
- **Sources**: board minutes, risk registers, quality assessments, and surveys.

## Step 3: Analysis

- **SWOT**: strengths, weaknesses, opportunities, and threats.
- **Gap Analysis**: current vs. desired state.
- **Scenario Analysis**: multiple possible futures.

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# Steps 4-6 of the IA Strategy Process

## Step 4: Strategic Objectives & Initiatives

- **SMART objectives** (specific, measurable, achievable, relevant, timely).
- **Categories:** performance, innovation, process/resources.
- **Supporting initiatives:** technology adoption, staff training, improved methodologies.

## Step 5: Communication

- Continuous engagement with: board, senior management, IAF, other assurance providers.
- Build transparency and trust.

## Step 6: Review & Revise

- Strategy is not static.
- Review periodically (e.g., annually or upon major changes).
- Adjust for organizational shifts, emerging risks, leadership changes, QA results.

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# Steps 7-9 of the IA Strategy Process

## Step 7: Stakeholder Alignment

- **Engage stakeholders** to align expectations.
- Obtain **input** through surveys, interviews, and workshops.
- **Document** and incorporate stakeholder needs in strategy.

## Step 8: Resource Planning

- Assess financial, human, and technological **needs**.
- **Align** resources with strategic priorities.
- Secure **board support** for required investments.

## Step 9: Methodology Development

- Establish **processes and tools** supporting the strategy.
- Ensure methodologies **align with GIAS**.
- **Update** as risks and technology evolve.

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# Steps 10-12 of the IA Strategy Process

## Step 10: Implementation

- Translate objectives into **action plans**.
- Assign **responsibilities** (RACI).
- Define **milestones and deliverables**.

## Step 11: Monitoring & KPIs

- Use SMART KPIs to **measure progress**.
- Link measures to **strategic objectives**.
- **Report** regularly to the board and management.

## Step 12: Continuous Improvement

- Learn from results and **adjust** strategy.
- **Benchmark** against leading practices.
- Embed **innovation and agility** into the internal audit function.

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# Spotlight on IPPF Releases


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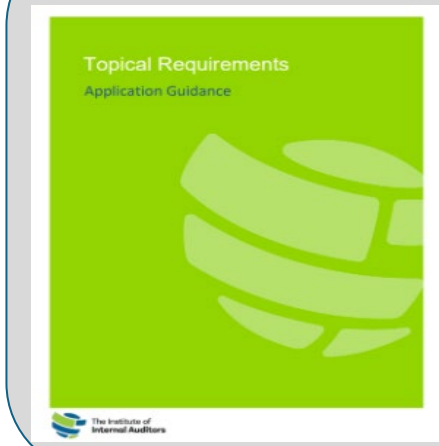
# Topical Requirements

- **Standardize** and raise audit **consistency** in key risk areas.
- Ensure **risk-based** tailoring with **professional judgment**.
- Strengthen the **relevance and quality** of assurance services.
- Provide links to **other useful frameworks and standards**.
- **Complement** audit methodologies and Domain V requirements.




**TR Application Guide**
theiia.org/Topical-Requirements-Application

**TR Organizational Resilience now open for public comment**
theiia.org/comment

**Cybersecurity disposition of public comments**

**Cybersecurity translated and published; Third Party public comment**

**Culture public comment; Third Party disposition of public comments.**

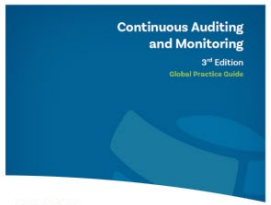
**Third-party published; Organizational Behavior disposition**

**Organizational Behavior to be published Organizational Resilience public comment (due to be published Q1, 2026)**

| Q4 | Q1 | Q2 | Q3 | Q4 |
|---|---|---|---|---|
| 2024 | 2025 | | | |

# Spotlight on IPPF Global Guidance

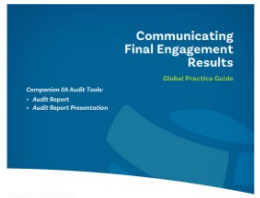
## View the latest guidance releases here!




GUIDANCE

**Continuous Auditing and Monitoring, 3rd Edition**

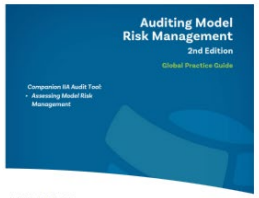
Updated and aligned with the Global Internal Audit Standards.




GUIDANCE

**Communicating Final Engagement Results**

Guidance aligned with the Global Internal Audit Standards.




GUIDANCE

**Auditing Model Risk Management**

Strengthen your model risk management (MRM) framework with this guide and its companion tool.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**GTAG: Auditing IT Governance and IT Management, 3rd Edition**


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**GTAG: Auditing Computing Infrastructure and IT Operations**


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**Developing a Risk-Based Internal Audit Plan**

- Global Guidance
- Global Technology Audit Guides (GTAGs)
- Financial Services Practice Guides
- Public Sector Practice Guides

**www.theiia.org/guidance**

***In the spotlight:***

**Global Guidance**

- Developing an Internal Audit Strategy (4Q2025)
- Internal Auditing and Fraud
- Internal Auditing Competency Framework™
- Quality Assessment Manual

**GTAGs**

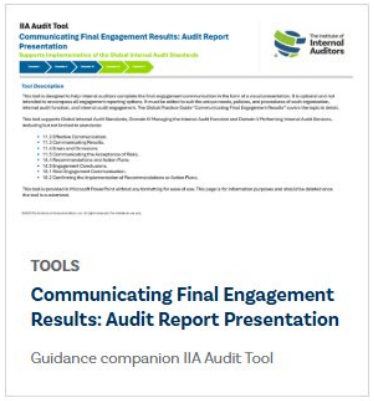
- Auditing Cyber Incident Response and Recovery
- Auditing Cybersecurity Operations: Prevention and Detection

- **Public Sector**
- Unique Aspects of Internal Auditing in the Public Sector

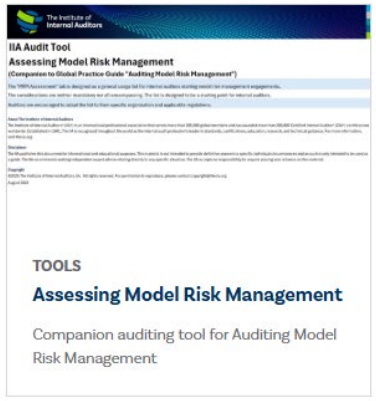
# Spotlight on IPPF Tools in the Standards Knowledge Center

## View the newest tools here!

www.theiia.org/skc





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### Tools by Category

- Ethics and Professionalism
- Governing the Internal Audit Function
- Managing the Internal Audit Function
- Performing Internal Audit Services
- Public Sector

***In the spotlight:***

- Internal Auditing Competency Framework Templates
- Domain III Toolkit
- Model Internal Audit Charter
- Performance Measurement Tool
- Assessing Model Risk Management
- Assessing Sustainability Readiness
- Enterprise and Business Process Risks
- How to Implement the Global Internal Audit Standards in the Public Sector