

IPPF Update

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Madrid

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International
Professional Practices
Framework®
(IPPF)



The Institute of
Internal Auditors

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Presenter

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

Vice President, Standards & Guidance

The Institute of Internal Auditors, Global Headquarters

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.

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.

Agenda

Update: IIA Global Standards and Guidance

- Topical Requirements
- Global Guidance and Tools
- Statements of Position
- International Conference
- Certifications

Topical Requirements

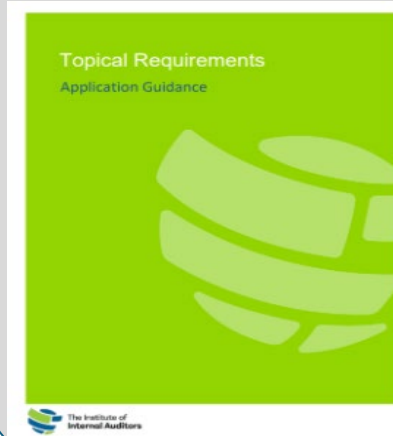


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Topical Requirements

AS A REMINDER... Topical Requirements are:

- ❖ Required when providing **assurance** on a **specific risk area**.
- ❖ Applicable when the topic is identified based on the **risk assessment**. Limitations must be documented.
- ❖ Providing **baseline criteria** when performing engagements in the specific risk area.
- ❖ **NOT** substitutes for risk assessments or **professional judgment**.



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

TR Organizational Resilience to be published end of April.

- Publication: Org. Behavior
- Disposition of public comments: Org. Resilience

- Now Effective: Cybersecurity

- Publication: Org. Resilience
- Public Consultation: Anti-Bribery/-Corruption

- Public Consultation: Talent Management

- Public Consultation: Fraud Risk Management

Q4

Q1

Q2

Q3

Q4

2025

2026

Global Guidance



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Global Guidance (and Tools)

www.theiia.org/guidance



December 2025 Releases

General Practice Guide

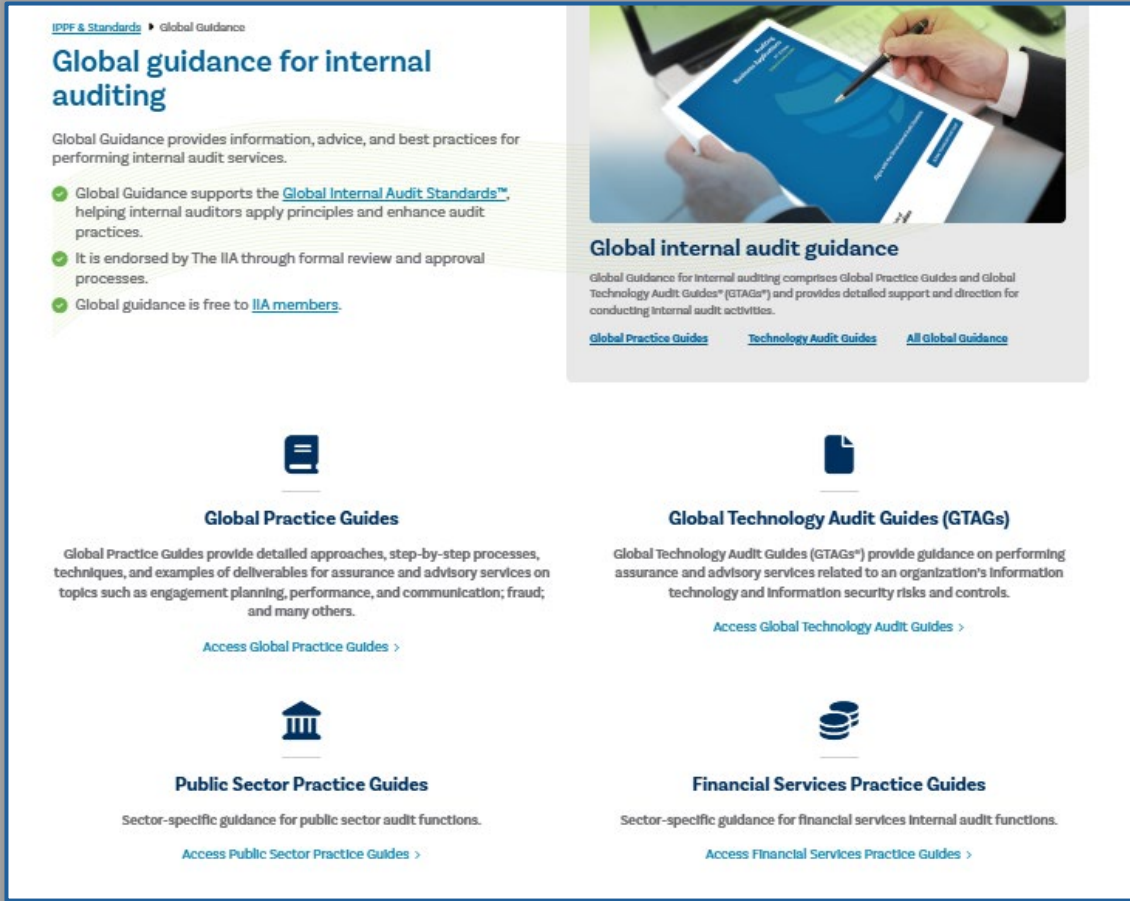
- ***Communicating Results of Internal Audit Services***
Supports implementation of **Standards 11.3 Communicating Results** and **14.5 Engagement Conclusions**. Covers (1) the significance of **assurance engagement findings**, (2) **assurance engagement conclusions**, (3) **advisory engagement conclusions**, and (4) **conclusions across multiple engagements**.
- ***Companion IIA Audit Tool*** provides methodology to promote objective, consistent ratings of findings and conclusions using defined criteria, while still allowing for professional judgment.

Public Sector Practice Guide

- ***Auditing Procurement in the Public Sector***
Deconstructs the **procurement process** into **phases** to provide a deeper look at the **risks, controls, and internal audit considerations** in each phase.
- ***Companion IIA Audit Tool*** provides examples of risks and controls.

Global Guidance (and Tools)

www.theiia.org/guidance



IPPF & Standards ▶ Global Guidance

Global guidance for internal auditing

Global Guidance provides information, advice, and best practices for performing internal audit services.

- Global Guidance supports the [Global Internal Audit Standards™](#), helping internal auditors apply principles and enhance audit practices.
- It is endorsed by The IIA through formal review and approval processes.
- Global guidance is free to [IIA members](#).

Global internal audit guidance

Global Guidance for Internal auditing comprises Global Practice Guides and Global Technology Audit Guides* (GTAGs*) and provides detailed support and direction for conducting internal audit activities.

[Global Practice Guides](#) [Technology Audit Guides](#) [All Global Guidance](#)

Global Practice Guides

Global Practice Guides provide detailed approaches, step-by-step processes, techniques, and examples of deliverables for assurance and advisory services on topics such as engagement planning, performance, and communication; fraud; and many others.

[Access Global Practice Guides >](#)

Global Technology Audit Guides (GTAGs)

Global Technology Audit Guides (GTAGs*) provide guidance on performing assurance and advisory services related to an organization's information technology and information security risks and controls.

[Access Global Technology Audit Guides >](#)

Public Sector Practice Guides

Sector-specific guidance for public sector audit functions.

[Access Public Sector Practice Guides >](#)

Financial Services Practice Guides

Sector-specific guidance for financial services internal audit functions.

[Access Financial Services Practice Guides >](#)

January–March 2026 Releases

General

- **Global Practice Guide: *Engagement Planning: Establishing Objectives and Scope, 2nd Edition*** shows internal auditors how to **prioritize risks**, allocate resources, and meet IIA standards for a **comprehensive approach to planning assurance and advisory engagements**.

Technology

- **Global Technology Audit Guide: *Auditing Insider Threat Programs, 2nd Edition*** Offers a comprehensive **overview of insider threats**, risks, and potential impacts, **including sabotage, data theft, espionage, fraud**, and other criminal acts.

Two Companion IIA Audit Tools:

- ***Internal Audit Threat Key Activities and Controls***
- ***Threat Assessment Using NIST Cybersecurity Framework***

Global Guidance Planned for 2026

www.theiia.org/guidance

General Practice Guides

- *Understanding Data Analytics for Internal Auditors.*
- *Data Analytics Skills for Internal Auditors.*
- *Auditing Privacy and Data Protection Risks, 3rd Edition*
- *Evaluating the Effectiveness of Ethics Programs, 2nd Edition*
- *Assessing the Maturity of the Internal Audit Function*
- *Interaction with the Board, 2nd Edition*
- *Assisting Small Internal Audit Functions with Implementing the Standards, 2nd Edition*

Public Sector Practice Guides

- *Performance Auditing in the Public Sector*
- *Auditing Grants in the Public Sector, 2nd Edition*



IIA Audit Tools

www.theiia.org/audittools

Select a category or language, or search

Featured items are listed first, followed by new items in order of date of release.

Audit Tools | All Languages | Search...

All Document Types | All Topics | All Statuses | All IPPF | RESET FILTERS | Status definitions >

- Examples of Procurement Risks and Controls for the Public Sector**
Audit Tools | IPPF 2024
Issued and Effective
Provides examples of potential risk and control considerations of a public sector organization within the different phases of the procurement process.
Issued: December 19, 2025
Topic: Public Sector
Suite: Auditing Procurement in the Public Sector
ACCESS DOCUMENT
- Planning a Big Data Audit Engagement**
Audit Tools | IPPF 2024
Issued and Effective
Offers a sample baseline work program for big data to be customized on programs that meet the user's organizational needs, regulatory requirements, and stakeholder expectations.
Issued: December 18, 2025
Topic: Technology
Suite: Understanding and Auditing Big Data
ACCESS DOCUMENT
- Determining Results of Internal Audit Services**
Audit Tools | IPPF 2024
Issued and Effective
Designed to help internal auditors determine the significance of findings and assurance engagement conclusions as part of communicating the results of internal audit services.
Issued: December 15, 2025
Topic: Performing Internal Audit Services
Suite: Communicating Results of Internal Audit Services
ACCESS DOCUMENT
- Developing an Internal Audit Strategy for a Global Investment Bank: Case Study**
Audit Tools | IPPF 2024
Illustrates the application of a strategy development.
- Developing an Internal Audit Strategy for a Public Sector Organization: Case Study**
Audit Tools | IPPF 2024
Illustrates how the internal audit function of a public...
- Internal Audit Function's Strategic Plan**
Audit Tools | IPPF 2024
Provides a template that the chief audit executive can use to document the internal audit function's strategy as

Published in Q4 2025

- *Internal Audit Function's Strategic Plan*
- *Developing an Internal Audit Strategy for a Public Sector Organization: Case Study*
- *Developing an Internal Audit Strategy for a Global investment Bank: Case Study*
- *Determining Results of Internal Audit Services*
- *Planning a Big Data Audit Engagement*
- *Examples of Procurement Risks and Controls for the Public Sector*

Planned for 2026

- *Internal Audit Threat Key Activities and Controls.*
- *Threat Assessment Using NIST Cybersecurity Framework*
- *Audit Analytics Maturity Model*
- *IT Auditing*
- *FinTech*
- *IT Essentials*
- *Cryptocurrency*

Statements of Position Planned for 2026

Statements of Position Defined

- Renaming and rebranding The IIA's Position Papers.
- Moved from IIA Global Advocacy to IIA Standards and Guidance.
- Globally important statements articulating **The IIA's official perspective on, interpretation of, or advocacy for** key aspects impacting the **internal auditing** profession.
- **Not part** of the IPPF.
- Based on, align with, or **support IPPF content**.

Titles Planned for 2026

- *Three Lines Model*
- *Internal Audit Function's Role in Enterprise Risk Management.*
- *Fraud and the Internal Audit Function*
- *Internal Audit's Role in Corporate Governance*
- *Why Conformance Matters*

The IIA's International Conference

Transform Internal Audit Around the World

22-24 June 2026

Singapore – Marina Bay Sands

Earn up to 39 CPEs



The IIA's **2026 International Conference** is a truly **global learning and networking experience** that brings together internal auditors, leaders, and influencers from more than **100 countries** and all sectors, **including public sector**. Attendees enjoy immersive education, helping them develop practical solutions and forward-looking insights that address emerging and evolving opportunities globally.

Plus, Pre-Conference Workshop: AI for Audit: Mindset to Mastery, 21 June (Sunday) 1-5 p.m.

Learn more: iiaic.org

Global Certifications



- The **only globally accepted internal audit designation**.
- **Three-part CIA exam**, offered in **14 languages**.
- Active **CPA, CA, and CISA holders** can earn the CIA through the **one-part CIA Challenge Exam**, which is being updated. New program launching in **June 2026**.
- **Updated syllabus and exam align with the Global Internal Audit Standards** and current internal audit practices. All languages have transitioned except Chinese and Arabic (transitioning 2026 Sept. 28).



- Now a **permanent designation**.
- Fulfills **part 1** of the **CIA exam**.
- Designed for students and **entry-level** professionals.
- Cost-effective validation of internal audit competencies.



- The only **certification** designed to validate an internal auditor's ability to provide **assurance on governance, risk management, and control processes**.
- The CIA is not a prerequisite.

All exams must be taken in person at one of the 1100 Pearson VUE Testing Centers worldwide. Find the latest information at www.theiia.org/certifications.



Thank you! Questions?

For general IPPF questions, email
Standards-Guidance@theiia.org

Follow me on LinkedIn:
Katleen Seeuws



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