

SECTION A-3

THE INSTITUTE OF INTERNAL AUDITORS

The Institute of Internal Auditors is an international association established in 1941, dedicated to the continuing professional development of the individual internal auditor and the internal auditing profession. The IIA serves over 70,000 members in internal auditing, governance and internal control, IT, audit education, and security from more than 100 countries. The world's leader in certification, education, research, and technological guidance for the profession, The Institute of Internal Auditors serves as the profession's watchdog and resource on significant auditing issue around the globe.

The *Professional Practices Framework (PPF)* was approved by The IIA's Board of Directors in June 1999. In general, a framework provides a structural blueprint of how a body of knowledge and guidance fit together. As a coherent system, it facilitates consistent development, interpretation, and application of concepts, methodologies, and techniques useful to a discipline or profession. Specifically, the overall purpose of the PPF is to organize the full range of existing and developing practice guidance in a manner that is readily accessible on a timely basis to internal auditors. By encompassing current internal auditing practice as well as leading future expansion, the PPF is intended to assist practitioners in being responsive to the expanding market for high quality internal auditing services.

The Professional Practices Framework consists of three categories of guidance: Mandatory Guidance; Practice Advisories; and Development and Practice Aids. The first category, Mandatory Guidance, consists of core materials which are included in this section:

- The *Code of Ethics* [Section [A-3.1](#)].
- *Standards for the Professional Practice of Internal Auditing* [Section [A-3.2](#)].

For further information on the PPF, please visit the [Professional Practices Framework section](#) of The IIA web site.

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