

IIA-Exposure

From: Maria Aridi
Sent: Thursday, October 30, 2014 4:46 AM
To: guidance@c.theiia.org; iia-exposure
Cc: PLO Lumumba
Subject: Fwd: Last Chance to Respond: IPPF Exposure Period Closing Soon

Good Morning,

Below are my comments on the IPPF Exposure Draft:

1. Mission of Internal Auditing:

This is a good introduction which clearly articulates the primary purpose and goal of internal auditing. The current mission of internal auditing captures what internal audit aspires to accomplish in organizations.

2. Core Principles for the Professional Practise of Internal Auditing:

The core principles focus attention on key issues that should be focused on by internal auditors. However, as mentioned by the RTF, the principles would require future guidance to be developed in relation to attributes and maturity models to guide practitioners.

3. Implementation Guidance and Supplemental Guidance:

I support the restructure of guidance elements of the IPPF ie Practice Advisories and Practice Guides to become Implementation Guidance and Supplemental Guidance.

4. Addressing Emerging Issues:

The world is dynamic and rapidly changing. Organisations are constantly strategizing and evolving to remain competitive. Emerging issues guidance would enable a responsive approach to this.

Regards,

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