Mission

To establish The IIA’s guidance strategy by setting priorities for the issuance of guidance, coordinating the International Professional Practices Framework (IPPF) processes and disseminating information related to its oversight activities to The IIA’s Board of Directors, various IIA international committees and staff involved with the IPPF, and internal audit stakeholders. This council coordinates the approval and issuance of guidance by its committees to ensure consistency with the IPPF and transparency of the processes. The council responds to emerging guidance needs of the internal audit profession and its stakeholders and is responsible for oversight of the guidance processes and life cycle. This council recommends the strategic approach to address other organizations that provide guidance for internal auditors and related professionals. Activities to support this mission include, but are not limited to:

- Develop and coordinate overall guidance strategy.
- Provide oversight for developing practice guidance (Code of Ethics, International Standards for the Professional Practice of Internal Auditing (Standards), Practice Advisories, Position Papers, and Practice Guides), and ensuring that guidance is being developed to address internal auditing issues in a timely and complete manner.
- Provide visibility of project status through formal reporting to The IIA Board of Directors, professional councils, The IIA Research Foundation, and international committees as necessary, to serve the needs of IIA members and stakeholders.
- Approve the development of practice advisory and practice guides to ensure proper coordination and consistency.
- Oversee the processes of developing, reviewing, and approving position papers.
- Arbitrate substantive differences, if they occur, among Council committees during the final review process for strongly recommended guidance.
- Ensure that the elements are periodically reviewed in accordance with the cycles delineated in the IPPF.
- Ensure that the IPPF is available in IIA’s core languages and a quality assurance process exists for translation.

Guidance-setting and Due Diligence

The IPPF is the conceptual framework that organizes authoritative guidance promulgated by The IIA. The scope of the IPPF is only authoritative guidance developed by an IIA international technical committee following appropriate due process. Technical committees are those committees and boards reporting to the Professional Practices Council (Advanced Technology Committee, Board of Regents, Committee on Quality, Ethics Committee, Internal Audit Standards Board, and Professional Issues Committee). Authoritative guidance comprises two categories:

- **Mandatory** — Compliance is required and the guidance is developed following due process, which includes public exposure. Compliance with the principles set forth in mandatory guidance is essential for the professional practice of internal auditing.
- **Strongly Recommended** — Compliance is strongly recommended and the guidance is endorsed by The IIA through formal review and approval process. It describes practices to implement effectively the Code of Ethics and the Standards.

Due Process

A rigorous process followed by the Professional Practices Council is critical to ensure that the views of those affected by IIA guidance are thoroughly considered. The process outlined below is applicable to the development of all guidance.

- **Research and consultation** — The Professional Practices Council approves and assigns responsibility for development of strongly recommended guidance that may be performed by the technical committees of the Council, another international committee, institute, or any combination of the above. Guidance may be developed and published in partnership with other professional associations or not-for-profit organizations. The assigned group develops its guidance based on appropriate knowledge, research, and consultation.
• **Arbitration** — Should there be any substantive disagreements among committees or boards, then:
  o Mandatory guidance will be arbitrated by The IIA Board of Directors or its designated subcommittee.
  o Strongly recommended guidance will be arbitrated by the Professional Practices Council.
• **Approval** — Approval of final drafts of Position Papers, Practice Advisories, and Practice Guides is made by the affirmative vote of at least two-thirds of the members of the approving body. The IIA’s Executive Committee approves Position Papers and The IIA’s Professional Practices Council approves Practice Advisories and Practice Guides.
• **Review Cycles** — To ensure that the International Professional Practices Framework (IPPF) guidance is current, relevant and timely, guidance is reviewed by appropriate international technical committees in response to any changes in business environment or legislation or coincident with the issuance of a new Common Body of Knowledge. In addition, all authoritative guidance will be comprehensively reviewed by the responsible international technical committee at least once every three years. The review will either confirm the appropriateness of the guidance or identify necessary changes. The review process will be coordinated by the Professional Practices Council to ensure consistency among the IPPF elements.

**Oversight**
The Executive Committee oversees the Professional Practices Council and evaluates the rigor of guidance processes. The objective is to increase stakeholder confidence in the timeliness, transparency, accountability, and oversight of The IIA’s guidance.

**PPC Members**
The PPC comprises the vice chairman of Professional Practices of The IIA Board of Directors and chairmen of the Advanced Technology Committee, the Board of Regents, the Committee on Quality, the Ethics Committee, the Internal Audit Standards Board, and the Professional Issues Committee.

**Achieving Transparency**
Through The IIA’s Web site (www.theiia.org), the Professional Practices Council provides information through the committees that compose the Council.

**About The IIA**
The IIA is internationally recognized as a trustworthy guidance-setting body. Serving members in 165 countries, The IIA is the internal audit profession's global voice, chief advocate, recognized authority, acknowledged leader, and principal educator on governance, risk, and internal control.