

## **IIA-Exposure**

---

**From:** IIA-Exposure  
**Sent:** Monday, October 13, 2014 7:01 AM  
**To:** iia-exposure  
**Subject:** FW: Last Chance to Respond: IPPF Exposure Period Closing Soon

**From:** ANDREW ROBERTSON  
**Sent:** Monday, October 13, 2014 6:38 AM  
**To:** guidance@c.theiia.org  
**Cc:** IIA-Exposure  
**Subject:** Re: Last Chance to Respond: IPPF Exposure Period Closing Soon

I'm not certain that this is the correct avenue for giving feedback on the document "Potential Enhancements to the IPPF" but I will use this email address as the request for feedback came from this address. The feedback form provided is too regimented.

I have been with the IIA since 1976 so I have some experience in this area. I believe that within this review the IIA needs to focus on 2 main issues and these should be reflected in the IPPF:

1) the guidance issued via the Committees structure is inadequate insofar as the IIA Headquarters takes an excessively long time to actually publish the guidance - described in the document as a "rigorous, well established governance process". There is little point in prescribing the status of guidance, whether it be optional or mandatory, if the guidance itself is not current or is inferior to that issued by other bodies. There are many internal auditors who look to other organisations to provide guidance because the IIA is failing to provide timely and relevant guidance on current topics. Examples include the lack of effective guidance in the financial services area, the public sector and the continuous auditing / continuous monitoring situation. The emerging issues idea is not a substitute for getting the main guidance out in a timely basis. I believe this issue should be addressed within the scope of the current IPPF review.

2) the IIA has evaded the issue of the requirement to report outside of an organisation when the auditor may have information that a regulator or appropriate external party needs to be informed about. There was some work done on a potential standard 2700 - Public Interest Disclosure - and I thought this was a good sign that the IIA was facing up to the major issue of relevance that faces the IA profession today. However this work seems to have been ignored or parked. It is my opinion that the IIA should be addressing issues of this magnitude at this time in the IPPF as well as the other revisions.

I hope these views are of interest. I am happy to discuss or expand on them if the relevant person at the IIA (Hal Gavern?) wishes to do so.

Regards

Andy Robertson  
Member 501467  
FIIA, CRMA and Member of The Professional Issues Committee