SmartSuite

Framework / Risk Management / Other

IIA Global Internal Audit Standards (2024 Edition, Effective January 9, 2025)

The IIA's Global Internal Audit Standards are the mandatory, principles-based requirements for the worldwide professional practice of internal auditing, effective January 9, 2025.

What it is

The Global Internal Audit Standards are the mandatory component of The Institute of Internal Auditors' International Professional Practices Framework (IPPF). They guide the worldwide professional practice of internal auditing, are principle-based, and serve as a basis for evaluating and elevating the quality of the internal audit function. The Standards are organized into five domains, Purpose of Internal Auditing, Ethics and Professionalism, Governing the Internal Audit Function, Managing the Internal Audit Function, and Performing Internal Audit Services, and around 15 principles, each supported by standards with requirements, considerations for implementation, and examples of evidence of conformance.

The Institute of Internal Auditors (The IIA) released the Standards on January 9, 2024 after a public consultation that drew nearly 19,000 comments, and they became effective on January 9, 2025 after a one-year implementation period during which early adoption was encouraged. All internal audit functions are expected to conform with them. They are complemented by Topical Requirements, a further mandatory component that sets a minimum baseline for assessing governance, risk management, and control in particular risk areas; Topical Requirements on cybersecurity, third-party management, organizational behavior, and organizational resilience have been issued, each effective twelve months after issuance.

At a glance

PUBLISHER The Institute of Internal Auditors (The IIA)	TYPE Standard	VERSION 2024 Edition
EFFECTIVE January 9, 2025	DOMAIN Risk Management	FAMILY Other
REGION International	ADOPTION MODEL Industry Requirement	IMPLEMENTATION COMPLEXITY Medium

Source: https://www.theiia.org/en/standards/global-internal-audit-standards/

Why it matters

- **One mandatory framework** The Standards bring the profession's mandatory guidance into a single document organized by domain and principle, replacing separate elements of the earlier IPPF.
- **Governance built in** The Governing the Internal Audit Function domain sets out the board's role in authorizing, positioning, and overseeing internal audit, making the function's independence a board responsibility.
- **Strategy and performance expectations** Requirements to plan strategically, manage resources, communicate effectively, and enhance quality raise the management of the function to the same level as its engagements.

How SmartSuite supports IIA Global Internal Audit Standards

Standards and Topical Requirements Library
Hold the five domains, 15 principles, and each Topical Requirement's baseline criteria as reusable assessment sets linked to the audit universe.

Ownership, Cadence, and Accountability
Assign the chief audit executive, engagement leads, and reviewers, schedule the risk-based plan, and route charter and plan approvals to the board.

Evidence Collection and Audit Trail
Attach workpapers, interview notes, and analytics to each engagement procedure with timestamps and supervisory review.

Engagement Planning and Performance
Plan objectives, scope, and programs, track fieldwork and supervision, and document conclusions under Domain V.

Risk and Framework Alignment
Map engagement criteria to COSO, ISO 31000, ISO/IEC 27001, and NIST CSF so one engagement serves several assurance needs.

Board and Quality Reporting
Report engagement results, action plan status, and quality assurance and improvement program findings to senior management and the board.

Common framework mappings

COSO IC 2013 · COSO ERM 2017 · ISO 31000:2018 · ISO 27001:2022 · NIST CSF 2.0 · ISACA ITAF · COBIT 2019 · SOX · PCAOB AS 2201 · ISAE 3000

Official resources

Global Internal Audit Standards
The IIA's main page for the Standards, with the five domains, 15 principles, and links to the free and printed editions.
theiia.org/en/standards/global-internal-audit-standards

Complete Global Internal Audit Standards (free download)
The complete Standards, issued January 9, 2024 and effective January 9, 2025, in more than 40 languages.
theiia.org/en/content/standards/complete-global-internal-audit-standards

Topical Requirements
The IIA's mandatory Topical Requirements, with issued topics, effective dates, and upcoming consultations.
theiia.org/en/standards/2024-standards/topical-requirements

The IIA press release on the effective date
The January 2025 announcement that the Standards took effect on January 9, 2025 and that functions are expected to conform.
theiia.org/en/content/communications/press-releases/2025/january/the-iia-celebrates-the-effective-date-of-the-global-internal-audit-standards

Frequently asked questions

What are the Global Internal Audit Standards?
They are the mandatory component of The IIA's International Professional Practices Framework. Principle-based, they guide the worldwide professional practice of internal auditing and serve as a basis for evaluating and elevating the quality of the internal audit function.

When did the Standards take effect?
The IIA released them on January 9, 2024, and they became effective on January 9, 2025 after a one-year implementation period. Early adoption was encouraged, and all internal audit functions are now expected to conform.

How are the Standards organized?
Five domains, Purpose of Internal Auditing, Ethics and Professionalism, Governing the Internal Audit Function, Managing the Internal Audit Function, and Performing Internal Audit Services, contain 15 principles, each supported by standards with requirements, considerations for implementation, and examples of evidence of conformance.

What are Topical Requirements?

Topical Requirements are a mandatory component of the IPPF that provide a minimum baseline and relevant criteria for assessing governance, risk management, and control in particular risk areas. Functions must apply them when providing assurance on the topic; they are recommended for advisory services and take effect twelve months after issuance.

Which Topical Requirements have been issued?

Cybersecurity (effective February 5, 2026), Third-Party (effective September 15, 2026), Organizational Behavior (effective December 15, 2026), and Organizational Resilience (effective April 30, 2027), with Anti-Corruption and Talent Management to follow.

Do the Standards apply to small functions and the public sector?

Yes. The Standards apply to all internal audit functions and include considerations for the public sector and for small internal audit functions.

How does SmartSuite support the Standards?

SmartSuite holds the charter, strategy, risk-based plan, engagements, workpapers, findings, action plans, Topical Requirement criteria, and quality program results in one workspace so conformance is evidenced continuously and reported to the board.

License included / downloadable: Yes The Global Internal Audit Standards are available free of charge from The IIA in more than 40 languages, and their domain and principle structure is included with the platform.

Full framework page and mappings: smartsuite.com/frameworks/iia-global-internal-audit-standards