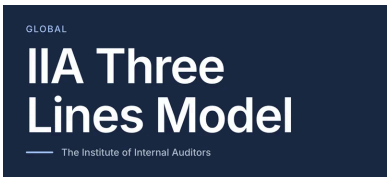
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Framework / Risk Management / Other

Three Lines Model Statement of Position: Assurance and Advice in Support of Effective Governance (The IIA, July 2026)

The IIA's Three Lines Model Statement of Position (July 2026) sets out how the board, management and internal audit share assurance and advice for governance and risk management.



What it is

The IIA's Three Lines Model is The Institute of Internal Auditors' statement of how a board, management and the internal audit function share assurance and advice for governance, risk management, compliance and control. The current text is the Statement of Position Assurance and Advice in Support of Effective Governance: Three Lines Model , published on July 8, 2026. It replaces the 2020 Position Paper (updated September 2024), is addressed mainly to boards, senior management and chief audit executives, and is principles-based rather than a prescribed structure.

The IIA's Global Board of Directors issues Statements of Position. They are not part of the International Professional Practices Framework, because they are written for an executive audience. The 2026 update keeps the model's core structure but sets out five principles (the 2020 paper had six), gives independence, assurance and advice, and coordination and reliance their own sections, and adds guidance for organizations that are not required to maintain separate assurance functions.

At a glance

PUBLISHER The Institute of Internal Auditors (IIA)	TYPE Guidance	VERSION Statement of Position, 2026 (replaces the 2020 Position Paper, updated September 2024)
EFFECTIVE July 8, 2026	DOMAIN Risk Management	FAMILY Other
REGION Global (The IIA)	ADOPTION MODEL Voluntary	IMPLEMENTATION COMPLEXITY Medium

Source: theiia.org/en/resources/statements-of-position/

Why it matters

- **Clear accountability** The board and senior management establish accountability by defining roles and responsibilities (principle 3). Outsourcing an activity does not change its line or the board's accountability for it.
- **Assurance kept apart from advice** Assurance confirms whether governance, risk management, compliance and control processes are adequate and effective. Advice points to emerging issues and improvements. Both are delivered across the lines, with safeguards that vary by line.
- **A defined meaning of independence** The Statement lists five essentials: reporting lines and authority, autonomy over scope and planning, unrestricted access, control over resources, and protection from retaliation or undue influence.
- **Less duplication and fewer gaps** Coordination and reliance, subject to board oversight, reduce overlap and assurance fatigue. An assurance map, shared risk taxonomies or aligned reporting can support them.

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How SmartSuite supports IIA Three Lines Model

Line Roles and Accountability Register

Record first-line owners, second-line specialized roles and the internal audit function for each process, with the responsibilities the board and senior management have defined (principle 3).

Independence Essentials Tracker

Track the five essentials for the internal audit function: reporting lines, autonomy over scope and planning, unrestricted access, resources, and protection from retaliation.

Assurance Map

Link each risk to the assurance provided by management monitoring, second-line roles, internal audit and external providers, so gaps and duplication are visible.

Overlap and Safeguards Log

Document each case where internal audit performs second-line work or the chief audit executive supervises another function, with the justification, safeguards and board approval.

Advisory and Assurance Separation

Record advisory engagements and who held responsibility for a process, so the typical 12-month gap before assurance work can be checked.

Board and Audit Committee Reporting

Report assurance coverage, open findings and any objectivity concerns to the board and audit committee from the same records, with dashboards and Activity History.

Common framework mappings

COSO IC 2013 · COSO ERM 2017 · ISO 31000:2018 · BCBS PSMOR 2021 · BCBS Operational Resilience Principles · APRA CPS 230 · OCEG Red Book 3.5 · USSG §8B2.1 · DOJ ECCP · SOX · COBIT 2019 · IIA Global Internal Audit Standards

Official resources

The IIA's Statements of Position

The IIA's page for the Three Lines Model Statement of Position and the companion statement on internal audit's role in enterprise risk management, both published July 8, 2026.

theiia.org/en/resources/statements-of-position

Three Lines Model Statement of Position (PDF)

The 2026 Statement text: five principles, independence, the role comparison tables, implementation scenarios, safeguards and glossary.

theiia.org/globalassets/site/resources/statements-of-position/tlm_assurance_advice_support_effective_gov_en.pdf

Global Internal Audit Standards

The IIA's 2024 Standards whose glossary the updated model adopts and which govern the third line.

theiia.org/en/standards/2024-standards/global-internal-audit-standards

IIA Standards and guidance

The IIA's standards hub covering the International Professional Practices Framework and related guidance.

theiia.org/en/standards

Frequently asked questions

What is the IIA's Three Lines Model today?

It is the Statement of Position Assurance and Advice in Support of Effective Governance: Three Lines Model , published by The IIA on July 8, 2026. It describes how management (first line), specialized support roles (second line) and the internal audit function (third line) provide assurance and advice to the board.

What changed from the 2020 Position Paper?

The Statement replaces the 2020 paper, which had six principles. The core structure stays, but the 2026 text has five principles, separate sections on independence, assurance and advice, and coordination and reliance, and application guidance for organizations without separate assurance functions. It is aimed mainly at boards.

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What are the five principles?

Boards set purpose, risk appetite and expectations and oversee strategy. Effective oversight needs reliable, balanced information. The board and senior management define roles and accountability. Distinct sources of assurance, including an independent one, give the board confidence. Advisory services complement assurance.

Can the chief audit executive supervise a second-line function?

Yes, for practical reasons such as limited capacity, but the Statement requires safeguards. These include documented allocation of responsibilities, periodic independent review of the area, board approval of the chief audit executive's remit and open communication of objectivity risks. Some regulated sectors prohibit the arrangement.

Is the Three Lines Model mandatory?

The Statement is principles-based and does not prescribe an organizational structure, and Statements of Position sit outside the IPPF. Laws and regulations may still specify roles for some organizations. Internal auditors remain bound by the Global Internal Audit Standards, which are mandatory.

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Full framework page and mappings: smartsuite.com/frameworks/iia-three-lines-model