



The Internal Audit Bureau charter states that internal audit functions will be conducted in accordance with the “*International Standards for the Professional Practice of Internal Auditing*”, promulgated by the Institute of Internal Auditors (IIA).

The IIA defines internal auditing as “*an independent, objective assurance and consulting activity designed to add value and improve an organization’s operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes*”.

The IIA is an international association established in 1941, dedicated to the continuing professional development of the individual internal auditor and the internal auditing profession. The IIA serves over 117,000 members in internal auditing, governance and internal control, IT, audit education, and security from more than 165 countries. As the world's leader in certification, education, research, and technological guidance for the profession, the IIA serves as the profession's watchdog and source of significant auditing issues around the globe.

To support the IIA’s work, the Internal Audit Bureau became a member of the Sustaining Organization Program. Internal audit staff benefit from the body of knowledge articulated by the IIA. For further information on the IIA, please visit their web site.

<http://www.theiia.org>



The Institute of Internal Auditors
Institut des vérificateurs internes
Canada