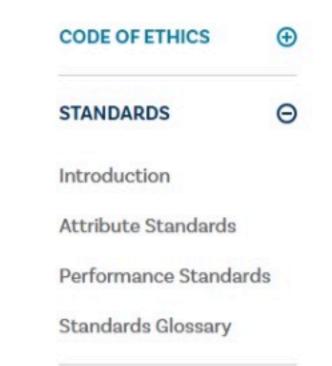
Standards





International Standards for the Professional Practice of Internal Auditing

The 2017 Standards are principle-focused and provide a framework for performing and promoting internal auditing. The Standards are mandatory requirements consisting of:

- · Statements of basic requirements for the professional practice of internal auditing and for evaluating the effectiveness of its performance. The requirements are internationally applicable at organizational and individual levels.
- Interpretations, which clarify terms or concepts within the statements.
- Glossary terms.

It is necessary to consider both the statements and their interpretations to understand and apply the Standards correctly. The Standards employ terms that have been given specific meanings as noted in the Glossary, which is also part of the Standards.

View the 2017 Standards Online

- View the Current Standards Available in Multiple Languages
- Introduction to the Standards
- Attribute Standards
- Performance Standards
- Glossary

International Internal Audit Standards Board (IIASB)

Mission

To serve the public interest by developing, issuing, maintaining, and promoting the International Standards for the Professional Practice of Internal Auditing (Standards) on a worldwide basis.

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