



Achieving Quality with the IPPF

The New IPPF – How does this affect my quality assurance and improvement program?

The IIA recently announced the release of the new International Professional Practices Framework (IPPF). As a result, new elements were added to the IPPF including the Mission of Internal Audit and the Core Principles for the Professional Practice of Internal Auditing. Additionally, Implementation Guidance, replacing all existing practice advisories, will be developed on an accelerated timeline to provide practitioners with the most current information as soon as possible.

How do the elements of the new IPPF affect the external quality assessment process of an internal audit activity?

An external quality assessment is and will continue to be an evaluation of conformance to the *Standards*. Evidence suggests that conformance with the *Standards* is indicative of adherence with the Core Principles. As Implementation Guides are released, they will collectively address internal auditing's approach, methodologies, and consideration in applying the *Standards*.

When will the *Quality Assessment Manual for the Internal Audit Activity* be updated to reflect updates to the IPPF?

The current Quality Assessment Manual remains in effect and valid. As the *Standards* continue to be updated, a new Quality Assessment Manual will be published in 2017. It is anticipated that the new manual will provide direction on consideration of the Core Principles and Implementation Guides as part of an external quality assessment.

Insights to Quality are helpful ideas in key areas to assist internal audit activities in establishing or improving their Quality Assurance and Improvement Program (QAIP). IIA Quality Services' mission is to elevate internal audit's professionalism and conformance to the *International Standards for the Professional Practice of Internal Auditing* by providing services (quality assessments) and knowledge resources to internal audit activities.