

Leiðbeiningar IIA (The Institute of Internal Auditors)

Global Guidance Contributor

Aukin áhersla á tilmæli til fjármálafyrirtæka

Félag um innri endurskoðun á Íslandi (The Institute of Internal Auditors Iceland)
17. janúar 2019





Leiðbeiningar sem IIA mælir með til stuðnings innri endurskoðun

Supplemental Guidance,

Standards IIA

Standards & Guidance

Standards & Guidance - IPPF
IPPF Oversight Council

Mission of Internal Audit

▣ Mandatory Guidance

▣ Recommended Guidance
Implementation Guidance
Supplemental Guidance

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▣ Topics and Resources

Position Papers
Global Public Sector Insights
Sarbanes-Oxley
UK Financial Services

Responses to Regulators

Reprint and Translate

Recommended Guidance

The [International Professional Practices Framework \(IPPF\)](#)® is the conceptual framework that organizes authoritative guidance promulgated by The Institute of Internal Auditors. A trustworthy, global, guidance-setting body, The IIA provides internal audit professionals worldwide with authoritative guidance organized in the IPPF as [mandatory guidance](#) and recommended guidance.

Recommended guidance is endorsed by The IIA through a formal approval process. It describes practices for effective implementation of The IIA's [Core Principles](#), [Definition of Internal Auditing](#), [Code of Ethics](#), and [Standards](#). The recommended elements of the IPPF are:

- [Implementation Guidance](#) — assist internal auditors in applying the *Standards*.
- [Supplemental Guidance \(Practice Guides\)](#) — provide detailed processes and procedures for internal audit practitioners.

<https://na.theiia.org/standards-guidance/recommended-guidance/Pages/Strongly-Recommended-Guidance.aspx>

Flokkun á stöðlum

1

Almennar leiðbeiningar (Practice Guides general)

- Útgefnar á tímabilinu 2009 – 2018 (30)

2

Fjármálaþjónusta (Financial Services)

- Útgefnar 2017 og 2018 (3)

3

Félög tengd almannahagsmunum (Public Sector)

- Útgefnar 2017 og 2018

4

GTAG – Leiðbeiningar um innri endurskoðun UT

- Útgefnar 2009 og 2018

5

GAIT – leiðbeiningar um áhættumat UT

- Útgefnar (3)

6

Aðrar leiðbeiningar

- Útgefnar 2016-2017 (2)

Dæmi:

Other Supplemental Guidance

Title	Date
Applying The IIA's International Professional Practices Framework as a Professional Services Firm	August 2016
Model Internal Audit Activity Charter	March 2017

Þátttaka í gerð leiðbeininga á vegum IIA Global Guidance Contributor

Hvaða kröfur er gerðar til þeirra sem taka þátt í gerð leiðbeininga á vegum IIA

- Að minnsta kosti þriggja ára reynsla af innri endurskoðun eða sambærileg ráðgjafarþjónusta.
- Reynsla af notkun Alþjóðlegra staðla um innri endurskoðun.
- Sérfræðipækking á bestu framkvæmd ákveðinna verkþátta/viðfangsefna.
- Að viðkomandi hafi tíma til að taka þátt í starfinu utan hefðbundins vinnutíma.

Hvernig sækir þú um?

- Sækir um rafrænt á heimasíðu IIA. <https://forms.theiia.org/volunteer-guidance-contributor-form>

...og hvað græðir þú á þessari vinnu? HAFA ÁHRIF!

- 10 tíma framlag yfir 12 vikna tímabil.
- Þú færð að láta ljós þitt skína.
- Þú ert að vinna með hópi sérfræðinga um allan heim.
- ...og rúsína í pylsuendanum – 5 endurmenntunareiningar

Stöðug þekkingarleit sem nýtist í daglegum verkefnum innri endurskoðunar.

Dæmi um auknar kröfur til fjármálafyrirtækja

- Viðmiðunarreglur EBA um útlánaáhættu
- Ýmsir tæknilegir staðlar
- Reglur um eðlilega og heilbrigða viðskiptahætti
- Könnunar og matsferli
- Upptaka viðmiðunarreglna um EBA um stjórnarhætti fjármálafyrirtækja.
- Peningaþvættislöggjöfin
- Persónuverndarlöggjöfin
- O.sv.frv.



Yfirlit yfir almennar leiðbeiningar ofl.

IIA General Guidance			GTAGs		Financial Services Guidance
Auditing Anti-bribery & Anti-corruption (2014)	Business Continuity Management (2014)	Quality Assurance and Improvement Program (2012)	GTAG: Understanding and Auditing Big Data (2017)	GTAG: Auditing IT Projects (2009)	Model Risk Management (March 2018)
Auditing Privacy Risks (2012)	Coordinating Risk Management and Assurance (2012)	Interaction with the Board (2011)	GTAG: Assessing Cybersecurity Risk (2016)	GTAG: Fraud Prevention and Detection (2009)	Third Party Risk Management (General – October 2018)
GTAG: Identity and Access Management (2009)	Reliance by Internal Audit on Other Assurance Providers (2011)	Independence and Objectivity (2011)	GTAG: Auditing Smart Devices (2016)	GTAG: Management of IT Auditing (2013)	Data Aggregation, Governance & Quality (2019?)
Evaluating Ethics-related Programs & Activities (2012)	Auditing External Business Relationships (2009)	Assisting Small Internal Audit Activities in Implementing the IPPF (2011)	GTAG: Auditing IT Governance (2012)	GTAG: Data Analysis Technologies (2011)	Capital Adequacy and stress Testing for Banks May 2018
Assessing Organizational Governance in the Private Sector (2012)	Engagement Planning: Establishing Objectives & Scope (2017)	CAEs – Appointment, Performance, Evaluation & Termination (2010)	GTAG: IT Risks & Controls (2012)	GTAG: Developing the IT Audit Plan (2009)	Auditing Liquidity Risk December 2017
Auditing the Control Environment (2011)	Audit Reports: Communicating Assurance Results (2016)	Evaluating Corporate Social Responsibility/Sustainable Development (2010)	GTAG: Change and Patch Management Controls (2012)	GTAG: Continuous Auditing (2009)	Auditing Liquidity Risk December 2017
Auditing Executive Comp & Benefits (2010)	Talent Management (2015)	Assessing the Adequacy of Risk Management Using ISO 31000 (2010)	GTAG: IT Outsourcing (2012)		FS regulation and governance - in progress
Engagement Planning: Assessing Fraud Risks (2017)	Integrated Auditing (2012)	Measuring Internal Audit Effectiveness and Efficiency (2010)	GTAG: Auditing User-developed Applications (2010)		Aspect of Managing the FS Internal Audit Function- in progress
Internal Audit and the 2 nd LOD (2016)	Developing the Internal Audit Strategic Plan (2012)	Formulating and Expressing Internal Audit Opinions (2009)	GTAG: Business Continuity Management (2009)		Risk Governance practice Guide - in progress
	Selecting, Using and Creating Maturity Models (2012)		GTAG: Auditing Application Controls (2009)		

- Operational Risk
- Compliance Risk
- Conduct Risk
- Other

Næstu skref

Alþjóðnefnd FIE

- Alþjóðanefnd vinni frekar með fjármálahópum
- Alþjóðanefnd og fjármálahópur vinni saman að því að þýða þær reglur sem þegar hafa birst auk þeirra sem eru væntanlegar.
- Efling á UT hóp í að skoða hvernig nýta megi betur GTAG leiðbeiningar IIA við innri endurskoðun á upplýsingaöryggismálum.

Evrópskar kröfur

- Sjáum töluverðar breytingar
- Með þátttöku aðila um allan heim má stuðla að því að IIA leiðbeiningar taki til viðtækra krafna.

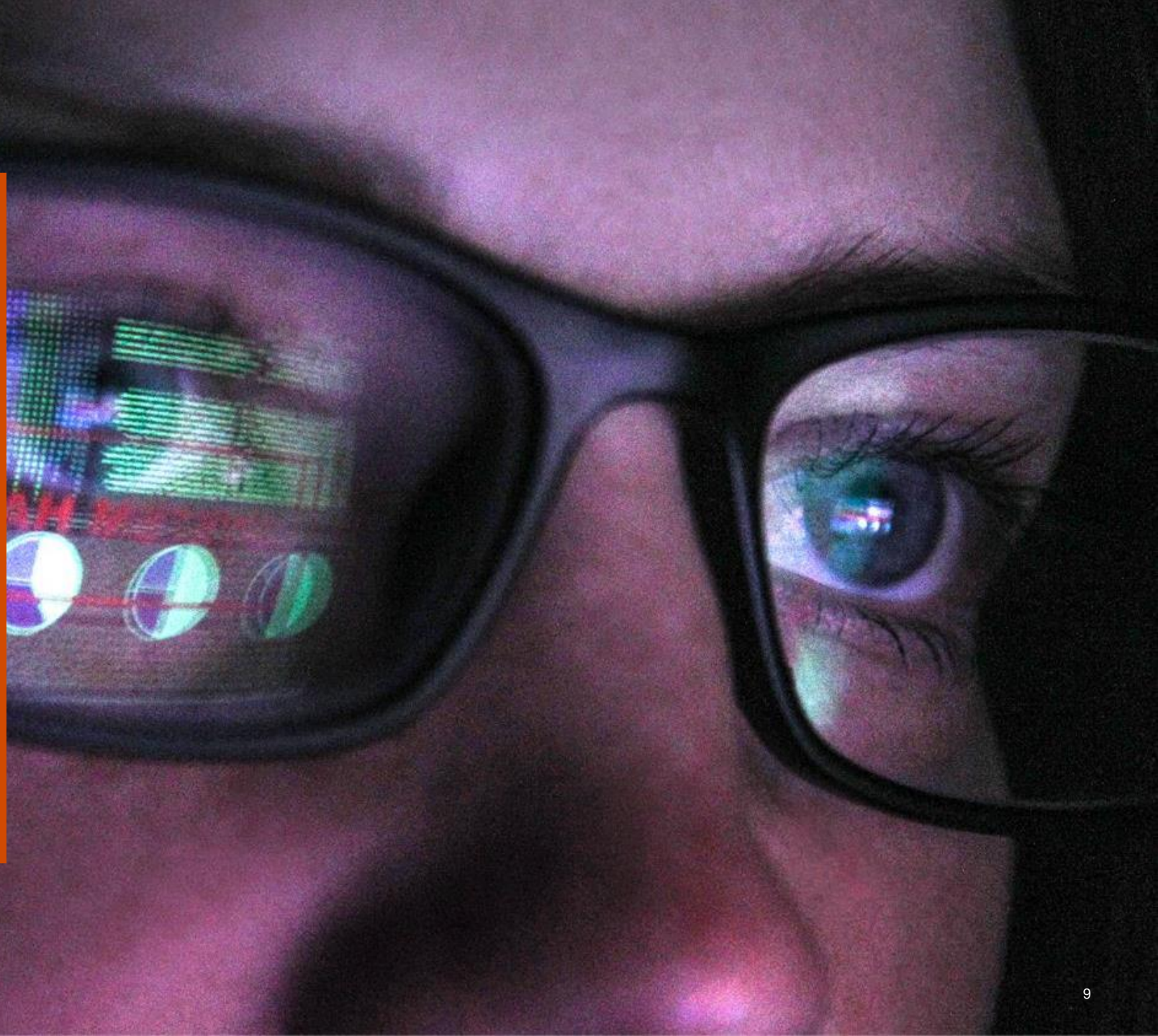
Samskipti við Nordic – Baltic

- Samvinna við gerð leiðbeininga um Risk Management Guidance.

Áhættustýringarhópur

- Að lokum varpa ég fram þeirri spurningu hvort áhugi sé fyrir því að stofna sérstakan hóp um áhættustýringu.

Spurningar?



Með þökk!

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