

INTERNATIONAL STANDARDS FOR THE PROFESSIONAL PRACTICE OF INTERNAL AUDITING (STANDARDS)

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*.

Revised *Standards*, Effective January 1, 2017

The International Internal Audit Standards Board (IIASB) released the revision to the *Standards* following consideration and approval by the International Professional Practice Framework Oversight Council (IPPFOC).

2017 *Standards*



[English](#)



[English, marked-up version](#)