

2018 CAREER GUIDE

*The Bridge Between a Good Job
and a Great Career*

2018 CAREER GUIDE

The Bridge Between a Good Job and a Great Career

You have worked your whole life to land a good job. Well, you have done it. You are an internal auditor. Now you're asking yourself, what's next? How do I go from holding a good job to pursuing a great career?

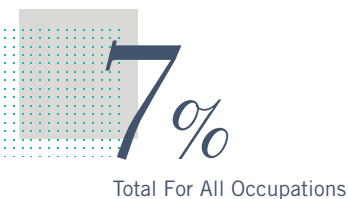
With the unprecedented rate of change within the profession brought on by the combination of rapidly evolving technology, increasingly complex regulatory environments, and the ever-expanding risk landscape, it's not just your daily responsibilities that require continuous monitoring.

It's your career.

Fortunately, those who gravitate toward the profession of internal auditing are not short of determination, innovation, and adaptation. This guide is intended to help you take your natural strengths and



Projected
Job Growth
From 2014–24



Source: U.S. Department of Labor's
Occupational Outlook Handbook, 2016–17
Edition, Accountants and Auditors

turn them into practical actions to tackle the stack of work on your desk and clear a path to even more rewarding work ahead.

Rising to the challenges and opportunities presented by a dynamic and complex business environment is key to growth and success, as The IIA's 2017–18 Global Chairman of the Board's theme “**#PurposeServiceImpact**” suggests. As Chairman J. Michael Peppers, CIA, QIAL, CRMA, explains, “I challenge internal auditors to ‘take a cue from our social media-obsessed culture to identify, unify, and connect around purpose, service, and impact’ in a way that is meaningful to their organizations.”

According to the Global Perspectives and Insights Report: Emerging Trends, the speed of today's business world coupled with the interconnectivity of the globe has put issues such as cybersecurity and big data front and center for today's chief audit executives (CAEs). Additionally, less obvious issues are also registering on CAEs' radars — auditing culture, for one. The skills CAEs are seeking in their staff reflect how seriously they are taking the opportunities and threats these issues present.

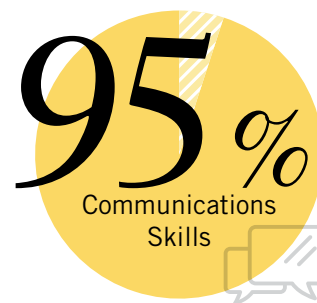
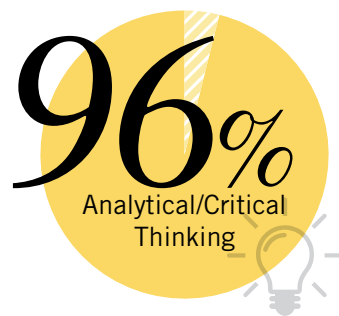
“ I challenge internal auditors to ‘take a cue from our social-media-obsessed culture to identify, unify, and connect around purpose, service, and impact’ in a way that is meaningful to their organizations. ”

*The IIA's 2017–18
Global Chairman of the Board J. Michael Peppers, CIA, QIAL, CRMA*

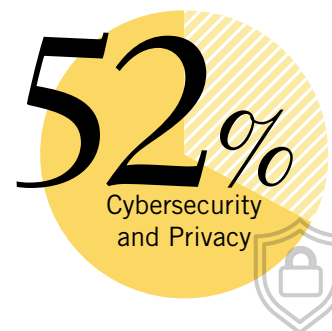
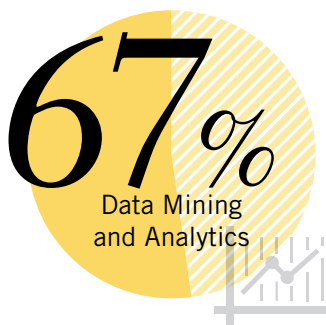
Top Sought Skills and Training Needs *Leaders Are Looking For*

The 2017 Pulse of Internal Audit: Courageous Leadership: Instilling Confidence From Within report focuses on key areas of need in their staff's skills. CAEs are recognizing a need to train and develop skills around emerging risks in areas such as cybersecurity and privacy, and data mining and analytics. This signals that practitioners who want to excel need to not only know what skills CAEs are seeking, but proactively pursue gaining or strengthening these skills on their own, rather than depending on their organizations to do so.

TOP SOUGHT SKILLS CAES WANT IN THEIR TEAM



TOP SOUGHT TRAINING CAES NEED FOR THEIR TEAM



Other Notable Top Rated Skill Needs:

Understanding professional ethics	79%
Understanding the audit process	76%
Persuasion and collaboration	79%
Business acumen	76%

Source: 2017 Pulse of Internal Audit Report: Courageous Leadership: Instilling Confidence From Within

Top Sought Skills

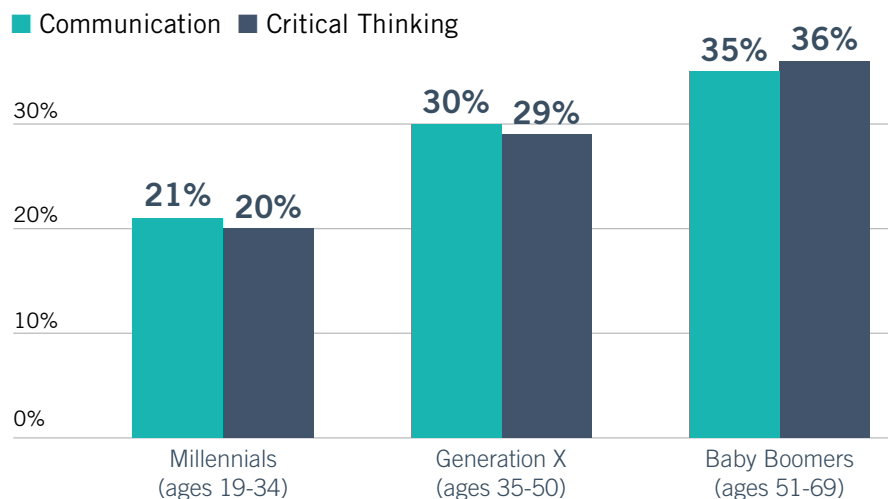
Analytical/Critical Thinking

What makes this skill so sought after? As experts point out, it allows internal auditors to apply their technical knowledge, making it in high demand around the world. As the CBOK report, *The Top 7 Skills CAEs Want*, notes, “Critical thinking is the most sought-after skill by internal audit hiring managers, but generally it is learned on the job through dedicated feedback and coaching from internal audit leaders.” And few organizations even provide professional development for critical and strategic thinking skills, according to Robert Half.

For Angela Witzany, 2016–17 IIA Global Chairman, it is at the core of internal audit’s value proposition. “Approaching our work with an expanded frame of reference involves not just skill sets, but a way of thinking — an integrated mindset. Auditors who see their work through the lens of multiple perspectives will be much better able to appreciate the big picture, providing a valuable asset to the organization.”

“Analytical/critical thinking and communication are personal skills that bring together all the other components of an audit practitioner’s competency set,” the *Pulse of Internal Audit* report states. “They give the internal auditor the ability to apply technical knowledge and then communicate what has been applied to stakeholders.”

Critical Thinking and Communications Skills (Self-Assessed as Expert)



Recommended Courses

Audit Evidence and Professional Judgment: How to Effectively Use Critical Thinking

Creative Problem-solving Techniques for Auditors

Critical Thinking: An Essential Skill for Internal Audit Success

Critical Thinking in the Audit Process

Recommended Readings

Trusted Advisors: Key Attributes of Outstanding Internal Auditors

Assessing and Managing Strategic Risks: What, Why, How for Internal Auditors

Critical thinking is the most sought-after skill by internal audit hiring managers.

Source: 2015 CBOK Report: *The Top 7 Skills CAEs Want*

Top Sought Skills

Communications Skills

It is clear that communication is important to CAEs. However, what is less clear is internal audit's capability in this area. In the report, 2016 North American Pulse of the Profession: Time to Move Out of the Comfort Zone:

- The majority — 95% of survey respondents — said communication skills were important.
- 49% said their staff needs training in communications.
- Persuasion and collaboration was rated the fifth top skill at 79% and communications plays a key role in this area.

Additionally, the assessment of interpersonal skills that go hand-in-hand with communication were less than encouraging, with the report citing, “These skills are essential for all audit activities, but they are particularly important for emerging areas such as auditing the culture of the organization, something Protiviti’s 2016 Internal Audit Capabilities Survey ranked among the top five priorities for internal audit leaders.”

While many argue that as with critical thinking, communication skills can be more challenging to teach than to hire and that these skills improve with age, there are books and courses that can assist practitioners in speeding up the process listed to the right.

Recommended Courses

Communication and Negotiation Skills for the 21st Century Auditor

Communication Basics

Communication Skills for Auditors

Interviewing Techniques for Successful Audits

Recommended Readings

Collaborative Auditing

Conflict Management and Negotiation Skills for Internal Auditors

Practice Guide: Audit Reports: Communicating Assurance Engagement Results

“Audit summary is an art. If staff have weak writing skills, CAEs spend a great deal of time with draft reports that need additional rewrites and changes before they are presented to the client.”

Tomáš Pivonka, CIA, CRMA
CAE, CEZ Group

Top Sought Training Needs

Data Mining and Analytics

Data mining and analytics skills have jumped on the list of top training that CAEs are seeking in The IIA's 2017 Pulse of Internal Audit and Protiviti's 2017 Internal Audit Capabilities and Needs Survey, highlighting the focus on emerging issues including:

- Use of data.
- Accuracy of data.
- Reporting of data.

Protiviti's report cited that two out of three departments utilize analytics as part of their process, and a majority feel they are at the lower end of the maturity scale. It is a skill that is proving challenging to recruit for, requiring some internal audit departments to outsource to fill the gap, which brings inherent risk. Those looking to gain a competitive career advantage might find strengthening their skills in this area time well spent. "The new secret sauce is all about how internal auditors leverage data and advance their use of analytics," says Karl Erhardt, CPA, executive vice president and chief auditor at MetLife.

It's a skill that can be invaluable in a number of areas, including compliance. "It is critical for internal audit to focus on driving value from compliance activities," says Jonathan Blackmore, CA, partner and risk sub service line leader over Europe, Middle East, India, and Africa for EY. "This value may include highlighting trends and anomalies through data analytics." Blackmore points to leading practices for driving efficiencies including leveraging automation and the use of data analytics for:

- Testing.
- Trend analysis.
- Timely detection of errors.
- Real-time compliance monitoring.

Even anecdotal feedback points to a trend worth exploring. In a recent blog post about the rise of "hybrid jobs," Paul McDonald, senior executive director of Robert Half, commented that while attending an internal audit conference, "Several of my fellow attendees mentioned the need within their organizations for finance professionals who have strong backgrounds in technology. Data analytics kept coming up again and again."

“The new secret sauce is all about how internal auditors leverage data and advance their use of analytics.”

*Karl Erhardt, CPA
Executive Vice President
and Chief Auditor
MetLife*

Recommended Courses

Data Analysis and Sampling

Data Analysis for Internal Auditors

Data Analysis Overview

Implementing Data Analytics in Internal Audit

Statistical Sampling for Internal Auditors

Recommended Readings

Data Analytics: Elevating Internal Audit's Value

Global Technology Audit Guide (GTAG): Understanding and Auditing Big Data

Top Sought Training Needs

Cybersecurity and Privacy

In the area of cybersecurity, 52% of CAEs surveyed in 2017 Pulse of Internal Audit state training is needed. Risk is ever increasing and more difficult to address. Many CAEs are focused now on how to manage this inevitable risk. “Management expects internal auditors to be conversant in IT controls and cybersecurity issues and have a reasonable level of knowledge of IT,” says Christine Ong, CIA, CRMA, FCA, senior group general manager of internal audit at IGB Corporation Berhad. “Apart from conducting IT audits, management expects internal auditors to provide advice on system implementation, change controls, and business continuity plans. It also expects internal auditors to use IT tools to enhance the efficiency and effectiveness of their audits.”

As cited in the report Global Perspectives and Insights: Internal Audit as Trusted Cyber Adviser, in 2015 the average total cost of a data breach was \$3.79 million, up 23% from 2013.¹ More disturbing than the rise in costs is that:

- On average, the organizations’ environments were compromised for 205 days before discovery.²
- 69% of organizations learned they were compromised not from staff, but from a third party.²
- In the first half of 2015 alone, nearly 246 million records across 888 disclosed incidents were breached. In half the incidents, the number of breached records was unknown.³

This speaks to the importance of internal auditors strengthening the IT skill sets they bring to the table. According to The IIA’s 2016 North American Pulse of Internal Audit report, 52% of audit leaders reported that a lack of cybersecurity expertise among internal audit staff “very much” or “extremely” affects internal audit’s ability to address cybersecurity risk. Additionally, three of the top five areas of general IT knowledge respondents to the survey for Protiviti’s report identified as “needing improvement” were:

- ISO 27000 (information security).
- Mobile applications.
- NIST Cybersecurity Framework.

The average total cost of a data breach

\$3.79
million

1 IBM and Ponemon Institute, 2015 Cost of Data Breach Study: Global Analysis, based on a study of 350 companies from 11 countries.
2 Mandiant, “M-Trends 2015: A View from the Front Lines,” based on a distillation of Mandiant’s incident response investigations in more than 30 industry sectors.
3 Gemalto, Breach Level Index (BLI), a database that records all publicly reported global breaches.



Pursuing professional development in these areas is an opportunity to stand apart. Whether you simply want an overview with a course such as Fundamentals of IT Auditing or want to do a deeper dive by attending Cybersecurity Auditing in an Unsecure World, The IIA has an entire suite of courses, seminars (both live and on-demand), and books and research reports to get you on track.

Recommended Courses

Cybersecurity Auditing in an Unsecure World

Fundamentals of IT Auditing

Logical Security: Application, Database, and Operating System Layers

Logical Security: The Network Layer

Recommended Readings

Global Technology Audit Guide (GTAG): Assessing Cybersecurity Risk: Roles of the Three Lines of Defense

The Security Intelligence Center – Next Steps: Beyond Response to Anticipation

Global Technology Audit Guide (GTAG): Auditing Smart Devices: An Internal Auditor's Guide to Understanding and Auditing Smart Devices

Management expects internal auditors to provide advice on system implementation, change controls, and business continuity plans.



The Power of Credentials

According to the Internal Audit Foundation's 2017 Internal Audit Compensation Study (Compensation Study), skill-based pay increases continued to rise from 2015 to 2016. The insights gleaned from the Compensation Study stress that now, more than ever, it is critical for internal auditors to enhance their skills and value. Earning an internal audit certification is a way to do both.

Certified Professionals Earn More Money

Across the board, the study reported that those who hold professional certifications earn more, but just how much more should motivate anyone who is on the fence about whether now is the right time to pursue certification. For 2016, the median U.S. salary for an auditor who held:



NO CERTIFICATION
\$64,281



ONE OR MORE CERTIFICATIONS
\$98,290



**THE CERTIFIED INTERNAL AUDITOR®
(CIA®) DESIGNATION**
\$102,925

Considering the average salary increase planned for audit employees among both U.S. and Canada respondents is 2.6%, investing in certification could be a brilliant, lucrative move.

If time is a deciding factor for whether or not to pursue certification, consider the bigger picture in terms of what time does for an internal audit practitioners' salary. The Compensation Study reported the median 2016 U.S. salary by years of experience:

- 1–5 years (\$70,000).
- 6–10 years (\$85,000).
- 11–20 years (\$97,677).
- More than 20 years (\$121,000).

Michael Easterday, CIA, CRMA, CPA, a lead internal auditor for NiSource, a regional energy utility and an accounting instructor for the Ohio University online and professional MBA programs, encourages practitioners to seize the opportunity. "Just like buying a house, getting married, or some other enormous commitment, there's never a 'good' or 'best' time for them. Just take the jump and set a date. You will be amazed at what you can accomplish when you give yourself a hard deadline."

Certified Professionals Gain More Confidence and Credibility

The 2015 CBOK report, Mapping Your Career: Competencies Necessary for Internal Audit Excellence, evaluated the competency self-assessments of more than 10,000 auditors from around the world. The results were telling in terms of the impact professional certification has on a practitioner's confidence level. Those holding a certification — and particularly an IIA certification — rated themselves significantly higher across all 10 competencies. This is likely due to the rigorous preparation the exams require and the focus of exam content on core competencies.

The communication increase is notable, as 98% of the CAEs who responded to the 2016 North American Pulse Survey said that communication skills were “very” or “extremely essential.” However, they expressed far less confidence in their team's abilities when it came to areas that fall under communication skills such as:

- Accounting for the organization's politics.
- Balancing diplomacy with assertiveness.
- Managing conflict.

CIAs RATE THEIR EXPERTISE IN CORE COMPETENCIES



How IIA Certification Holders Rate Themselves Against Others

The 10 Core Competencies	IIA Certification (but no other certification)	No Certification of Any Type	Difference Between Ratings	Percentage of Increase
IPPF®	3.5	2.7	+0.8	+28%
Governance, risk, and control	3.6	3.1	+0.5	+16%
Business acumen (judgment)	3.7	3.2	+0.5	+16%
Internal audit delivery	4.0	3.5	+0.5	+16%
Professional ethics	4.2	3.7	+0.5	+15%
Improvement and innovation	3.7	3.3	+0.5	+14%
Internal audit management	3.7	3.3	+0.4	+13%
Communication	4.0	3.6	+0.4	+13%
Critical thinking	3.7	3.4	+0.3	+9%
Persuasion and collaboration	3.9	3.6	+0.3	+9%

■ Internal Audit Delivery and Innovation ■ Personal Skills ■ Technical Expertise ■ Foundation

Source: 2015 CBOK Study: Mapping Your Career: Competencies Necessary for Internal Audit Excellence

Earning the Certified Internal Auditor® or CIA®, the world's premier internal audit certification, makes a statement to both peers and clients alike, by demonstrating:

- Foundational knowledge.
- Understanding of the *International Standards for the Professional Practice of Internal Auditing*.
- A commitment to excellence.
- High ethical standards.

“There is a level of credibility the CIA carries with it, and whether inside or outside the company, there is a common language shared when interacting with

others in the profession,” says Jepson Fuller, CIA, CPA, director of corporate audit at The Boeing Company.

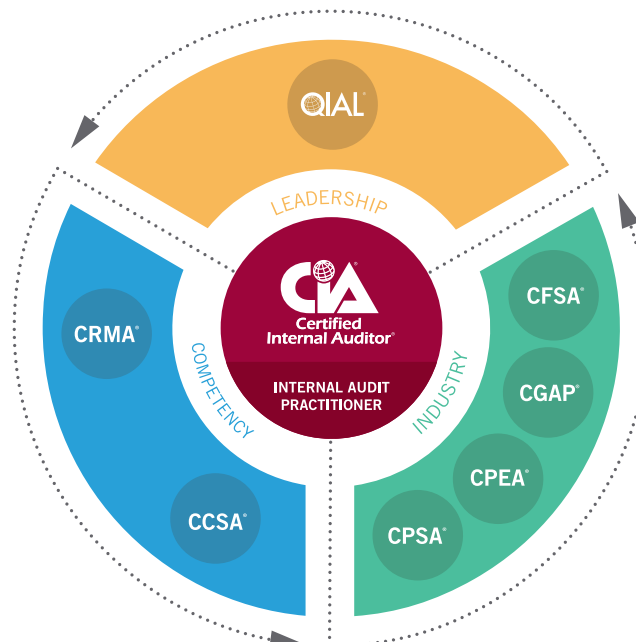
An average of 7,700 candidates have earned the certification annually since 2008. Raoul Ménès, chief audit executive at AV Homes, Inc., knows first-hand how earning the CIA affects perception. “For an employer, at least on paper, I think it reassures them by validating my qualifications, skillset, and knowledge. It speaks on my behalf. As any recruiter will tell you, if two candidates have similar experience and backgrounds their preference will always lean toward the certified candidate.”

Certified Professionals Have Access to More Opportunities

While certification demonstrates a commitment to excellence, not being certified can have negative impacts. With 43% of respondents to the 2015 CBOK survey worldwide saying they hold at least one internal audit certification or qualification, not having a certification may soon put you in the minority, especially if your career plans include an executive path. In the 2006 CBOK survey, 41% of CAEs reported being

certified. That number rose to 53% globally in 2015, with two-thirds of CAEs in North America reporting being certified, the highest of all global regions.

However, it is not only the CIA that practitioners are pursuing. Many practitioners are adding The IIA's specialized designations to the foundational CIA:



The prevalence of specialty certifications is growing, with 15% of 2015 CBOK survey respondents reporting that they hold at least one internal audit specialty certification or qualification. The most popular is the CRMA, which is:

- Held by 9% of 2015 CBOK survey respondents worldwide.
- Held by 16% of CBOK respondents in North America.
- Associated with the highest median salary in the 2017 Compensation Study.

While certifications are generally not formally required — with some notable exceptions including the CGAP, which is required for public sector auditors in Poland and Estonia — there are many organizations that will not consider you for a position or a promotion without it. For Riadh Hajej, CAE at the Arab Tunisian Bank in Tunis, Tunisia, earning the CIA designation is not just important, it is essential for demonstrating the core knowledge of internal auditing. He says his organization’s audit committee has decided that “all audit staff is expected to become certified.”

It is a sentiment shared by Daniel Ramsier, CIA, director of internal audit at Kinder Morgan. “Pursuit of the CIA certification is generally a requirement for personnel in our department.” Ramsier pursued his CIA in part because he wanted to hold himself to the same standard he holds his direct reports. “I am currently considering the CRMA. Risk management is an important concept for companies and covers all aspects of the business, from operations to accounting, from individuals in the field to the chief executives. It is critical for all audit committees and executive management to have quality, trusted advisors.”

Regardless of which professional certification you pursue, your effort will pay dividends in the form of:

- Increased earning potential.
- Higher levels of confidence and credibility.
- More professional opportunities.

The commitment has to come from within, but the support you need to earn a certification is just a click away at the IIA Bookstore. The IIA’s CIA Learning System® or any of the study guides available for each of The IIA’s specialty certifications will put you on track to an accomplishment that you can carry with you throughout your career. Many candidates say they have become more effective internal auditors through the certification study process.

“My certifications validate what I bring to the table.”

*Raoul Ménès,
CIA, CCSA, CRMA
Chief Audit Executive
AV Homes*

5 Steps to Your Next Promotion

Recruit a Mentor and Build a Network

Participate in your organization's mentor program or seek one on your own. Mentors serve as:

- A "how-to" guide to where they are today.
- A resource for niche or general advice.
- An advocate and source of new opportunities.

Additionally, flesh out your network with different professionals. According to Protiviti's 2016 Internal Audit Capabilities and Needs Survey, networking was one of the top personal skill respondents identified as needing improvement. Reach out to:

- Coworkers and mentors past/present, inside/outside your organization.
- Professional organizations such as The IIA, interest groups, and clubs.
- Online communities including LinkedIn, Twitter, and Facebook.

However, sometimes more is not more. In the article, "Do You Have Too Many Facebook Friends?" author Steven Mazie says Facebook users average 338 "friends." However, studies suggest groupings larger than 150 strains your cognitive capacity, meaning...

Make yourself visible within your organization. People tapped for important projects:

- Educate contacts about their experience, skills, and aspirations.
- Show interest in their contacts' experience, skills, and aspirations.
- Ask for advice, referrals, and recommendations and return the favor.

"...You can have a thousand 'friends' but you can't maintain a thousand relationships. So network strategically, regularly, and sincerely for the best results."

Embrace the Good, Acknowledge the Bad, and Learn From the Ugly

Identify and share your strengths. “If you hired an agent, what would he/she say or do?” asks Easterday. “An agent would unapologetically make clear your strengths, qualifications, and the value you bring to the table. Be your own agent and fight for your client!”

Use a “show-not-tell” approach by documenting your achievements, including:

- Putting a weekly reminder on your calendar.
- Including two or three tangible things you accomplished each week.
- Summarizing how each accomplishment impacted overall goals.

This allows you to confidently pursue a promotion and:

- Gauge your current bandwidth.
- Prepare for performance reviews.
- Quickly and easily update your resume.

Tackle your weakest competency first. The three lowest-ranking competencies from 10,000 practitioners who completed Protiviti’s survey were:

- Business acumen (judgment).
- Governance, risk, and control.
- In-depth knowledge of The IIA’s International Professional Practices Framework.

Finally, value failure. While failure seems like an ugly word, sweeping it under the rug does everyone a disservice. Instead step back, evaluate, and take the lessons learned to your next project.



Do More Rather Than Expecting More

In her article, 11 Things That Will Get You Promoted, Libby Kane of LearnVest shares advice from bosses on the do's and don'ts of earning a promotion. One contributor acknowledged she is happy to give advice, but she is "looking to promote people who can think their way out of something on their own." Another cautioned...

"Don't tell me how fantastic you are. Tell me what is wrong and, even more importantly, what you are going to do to fix it."

When you raise an issue, know:

- Why the issue is occurring.
- What resources you need to fix it.
- How you can prevent it in the future.

As the 2015 CBOK report, Mapping Your Career, points out, "Of the 10 core competencies, internal audit delivery and improvement and innovation are the two most highly correlated statistically."

Those with strong innovation skills are more confident in their internal audit delivery. However, John Lees, author of Take Control of Your Career, says be a self-marketer, not a self-promoter. "Self-marketing focuses on the needs of the buyer rather than the qualities and features of the product. What's your employer's biggest challenge? How can you help them overcome this?"

Initiative is a sign of leadership, so:

- Independently pursuing skills you considered as weaknesses in your self-assessment.
- Offering your assistance on a project or issue where you can add value.
- Seeking projects that are out of your comfort zone but within your capability.





Build and Implement a Professional Development Plan

As Christine Ong surmised in the *Internal Auditor* magazine article “Five Trends,” “Internal audit must establish a firm foundation through certification and professional development. The need for learning never stops and their stakeholders’ expectations continue to grow, internal auditors must rise to the challenge — there is no other option.”

With less than half the CAEs surveyed globally in the 2015 CBOK study saying their organization’s training program is “structured and documented,” creating your own professional development plan is critical.

Sixty-one percent of global respondents and 78% of North America respondents to the 2015 CBOK survey reported completing 40 or more hours of training a year. The highest competency ratings for those who self-assessed were those reporting 60 to 69 hours annually.

Professionals compensated at the top end of the scale average 60 to 68 hours of training per year.

Former IIA Global Chairman of the Board Larry Harrington, CIA, QIAL, CRMA, CPA, and vice president of internal audit for Raytheon Co., believes internal auditors should invest far more. He provides his team with 200 hours of training annually and asks them to match it. Start by:

- Present your supervisor with training opportunities that complement departmental goals.
- Identify training opportunities well in advance so your supervisor can work to get it in the budget.
- Pursue critical training on your own if your organization cannot or will not provide it.

Absorb the Bumps in the Road

Focus on your goal, but realize there might be bumps in the road. In the article, “12 Strategies to Help You Get Promoted,” on Career Rocketeer’s website, Margaret Buj offers insights to help absorb them.

She says embrace change rather than moaning about it, as “Research by The Academy of Management found that...

...inability to cope with change makes bosses unwilling to promote otherwise capable employees.”

Prepare for a “no.” Being denied a promotion today does not mean you will be in six months, so:

- Thank the hiring manager for the opportunity to be considered.
- Find out why you were denied the promotion.
- Adjust your skills and/or approach accordingly.

The way you handle the change will impact your ability to be promoted far more than the change itself. Viewing it as an opportunity to problem solve demonstrates critical thinking and adaptability skills managers seek.

There are also factors you can impact if you have the right information. For instance, while the number of women in the internal audit profession continues to rise, only 31% of the 2015 CBOK study CAE respondents were women.

The CBOK report, *Women in Internal Auditing*, offered insights into what factors differ between men and women that may impact career success.

Notably, women tend to self-assess their skill levels lower than men in the first five years of their career. Additionally, men were more likely to diversify their expertise through formal education or certification than women. Pursuing professional development and certification opportunities can help increase women’s confidence and the value they add to their organizations.





Build *Your Bridge*

Excelling in the internal audit profession is a challenge and an opportunity. The dizzying pace of change and evolution of risk can cause professional development and career management to fall by the wayside. However, the most effective way to serve your organization is to gain the knowledge and self-awareness necessary to add value. Think of it as putting yourself in airplane mode — secure your oxygen mask before assisting others.

While this guide covers steps that will help you take control of your success, remember that any strategy takes times to formulate, implement, and refine. By acting on just a few of the suggestions offered here, you are laying the foundation for a plan that will pay dividends for your long-term career success, helping you build a bridge from a good job to a great career.

For more information about any of the professional development opportunities discussed in this guide, please visit www.theiia.org/CareerCenter.



GLOBAL HEADQUARTERS

1035 Greenwood Blvd., Ste. 401, Lake Mary, FL 32746, USA

T: +1-407-937-1111 F: +1-407-937-1101

www.globaliia.org www.theiia.org @THEIIA

© The Institute of Internal Auditors