

Standards

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CODE OF ETHICS

STANDARDS

Introduction

Attribute Standards

Performance Standards

Standards Glossary

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](#)
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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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