



Internal Audit Ambition Model



Instituut van
Internal Auditors
Nederland

Agenda



Internal Audit
Ambition Model

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 - Doelstelling
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Achtergrond

- **Aanleiding**
- **Opdracht Commissie Professional Practices van het IIA (eind 2014)**
- **Randvoorwaarden**
- **Coproductie IIA en NBA/LIO**
- **Eind 2014 een werkgroep opgestart onder het CPP met leden vanuit het IIA en NBA/LIO**



Aanpak



- **Werkgroep**
 - Els Heesakkers, CZ
 - Joko Tenthof van Noorden, Exact
 - Maureen Vermeij, CZ
 - Marieta Vermulm, LM Wind Power
- **Q4 2015: Herijking noodzakelijk**
- **Q4 2015 – Q1 2016: Terug naar de tekentafel**
- **Q1 2016: 2e feedbackronde**
- **Q2 2016: Goedkeuring van het model door CPP, CKT, bestuur IIA en bestuur NBA/LIO**

Het IA AM - Doelstelling



- **IAF Ambitieniveau in overleg met RvB en bekrachtiging door Auditcommissie**
- **Self Assessment tool**
- **Road map voor ontwikkeling en professionalisering**
- **Dynamisch model**

Het IA AM – De tool

- **De thema's**
 - Services and Role of Internal Auditing
 - Professional Practices
 - Performance Management and Accountability
 - People Management
 - Organizational Relationships and Culture
 - Governance Structures
- **Sub thema's (Service and Role of IA)**
 - Assurance services
 - Advisory services
- **Topics**
 - Role and Authority, Governance and Risk Management, Strategy, Soft Controls



Het IA AM – De tool



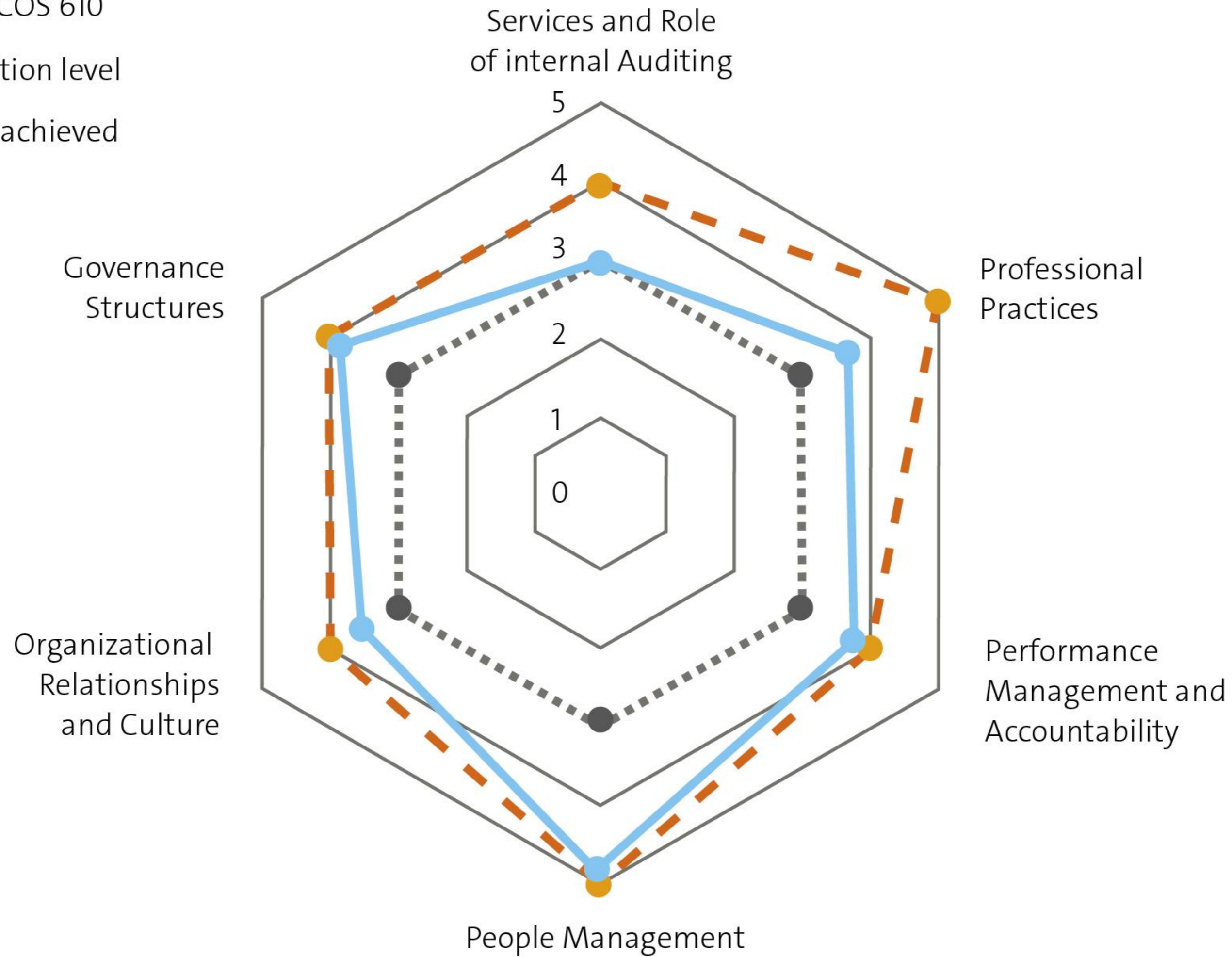
Theme	Subtheme	1 - Initial	2 - Infrastructure	3 - Integrated	4 - Managed	5 - Optimizing
Services and Role of Internal Auditing	Assurance services	Ad hoc services	Compliance auditing	Performance auditing	Performance auditing on a continuous basis Performance auditing on efficiency	Overall assurance on governance, risk management, and control
	Advisory services	No advisory services	Advice as part of assurance services	Advisory services	Overall advisory services on governance, risk management, and control	Internal auditing recognized as key agent of change
Professional Practices	Audit plan	Ad hoc planning	Audit plan based on management/stakeholder priorities	Risk-based audit plans	Audit plan leverages organization's management of risk	Strategic Internal audit planning
	Quality Assurance	Limited audit processes	Professional practices and processes framework	Quality Management framework	Continuous Improvement in professional practices	Continuous Improvement in professional practices for audit innovation
Performance Management and Accountability	Internal Audit Business Plan	Ad hoc IAF business planning	Internal audit activity's department plan aligned with the audit plan and IPPF Internal audit operating budget	Internal audit activity's department plan is aligned with company's risk profile (going concern)	Internal audit activity's department plan is aligned with company's changing objectives and risk appetite	Internal audit activity's department plan is aligned with company's strategic direction
	Reporting	Unstructured reporting	Internal audit management reports	Performance measures	Integration of qualitative and quantitative performance measures	Overall reporting of Internal audit effectiveness
People Management	Professional Development	Ad hoc professional development	Individual professional development	Professionally qualified staff and team building and competency	IA activity supports professional bodies and contributes to management development	Leadership involvement with professional bodies
	HR Planning	Ad hoc HR planning	Skilled people identified and recruited	Workforce coordination	Workforce planning	Workforce projection
Organizational Relationships and Culture	Organizational Relationships and Culture	No structured (internal) communication	Managing within the IA activity	Integral component of management team Coordination with other review groups	CAE advises and influences top-level management	Effective and ongoing (external) relationships Internal auditing recognized as key agent of change
Governance Structures	Reporting line	No separate IAF	Reporting relationships established	CAE reports to top-Level authority (ARC)	CAE has access to the supervisory board (or full board in case of a one-tier board).	Not defined
	Access and awareness	Limited access	Full access to the organization's Information, assets, and people specified in the charter	The-Audit Committee supports the internal audit mandate	Key meetings	CAE participation



Het IA AM – Self assessment

Maturity level per theme

- IPPF/COS 610
- Ambition level
- Level achieved



Het IA AM – Toepassen

- **Showstoppers**
 - Audit charter (Service and Role of Internal Auditing)
 - Audit universe (Professional Practices)
- **Advisory services**



Het IA AM – Een voorbeeld

- **Thema - Service and Role of Internal Audit**
 - Sub thema - Assurance services
 - Topic: Role and authority
 - Topic: Soft controls



Vervolgstappen



- **Self-assessment tool opvragen via ambition@IIA.nl**
- **Presentaties/round tables IA AM**
 - Introductie IA AM in Audit Magazine (september 2016)
 - Round table IA AM Commissie Benchmarking (oktober 2016)
 - Presentatie IA AM aan EIRG (European Institutes Research Group, oktober 2016)
 - Round Table IA AM CKT (november 2016)
- **Ophalen data tot en met Q2 2017**
 - Verwerken data door IIA Commissie Benchmarking
- **Benchmark resultaten zomer 2017**

Vragen

