

IIA Netherlands

The new Ambition Model GIAS



Instituut van
Internal Auditors
Nederland

Ambition Model Committee

June 3th 2025

Introduction Speakers

Ambition Model Committee (IIA Netherlands)



Maureen Vermeij

- Chief Audit Executive at CZ Health insurance
- Founder & chair Ambition Model Committee



Els Heesakkers

- Internal Audit Manager at Achmea
- Founder & Member Ambition Model Committee
- IIA Network Group Sustainability



Floris Stokkers

- Internal Auditor at InAudit B.V.
- Ambition Model Committee
- Young Professionals Committee

Today's Agenda

Agenda:

- The Ambition Model: The Basics
- GIAS 2024 Update & Model Alignment
- Live Demo of the Online Tool
- Access & User Guidelines
- Data Protection & FAQs
- Closing & Stay in Touch!
- Live Q&A

Feel free to submit your questions in the Q&A section or in the chat!



INTERNAL AUDIT
AMBITION
MODEL

Objective:

After this webinar, you'll understand:

- *What the updated Ambition Model is*
- *How it supports your Internal Audit Function (IAF)*
- *How to apply it practically in your organization*

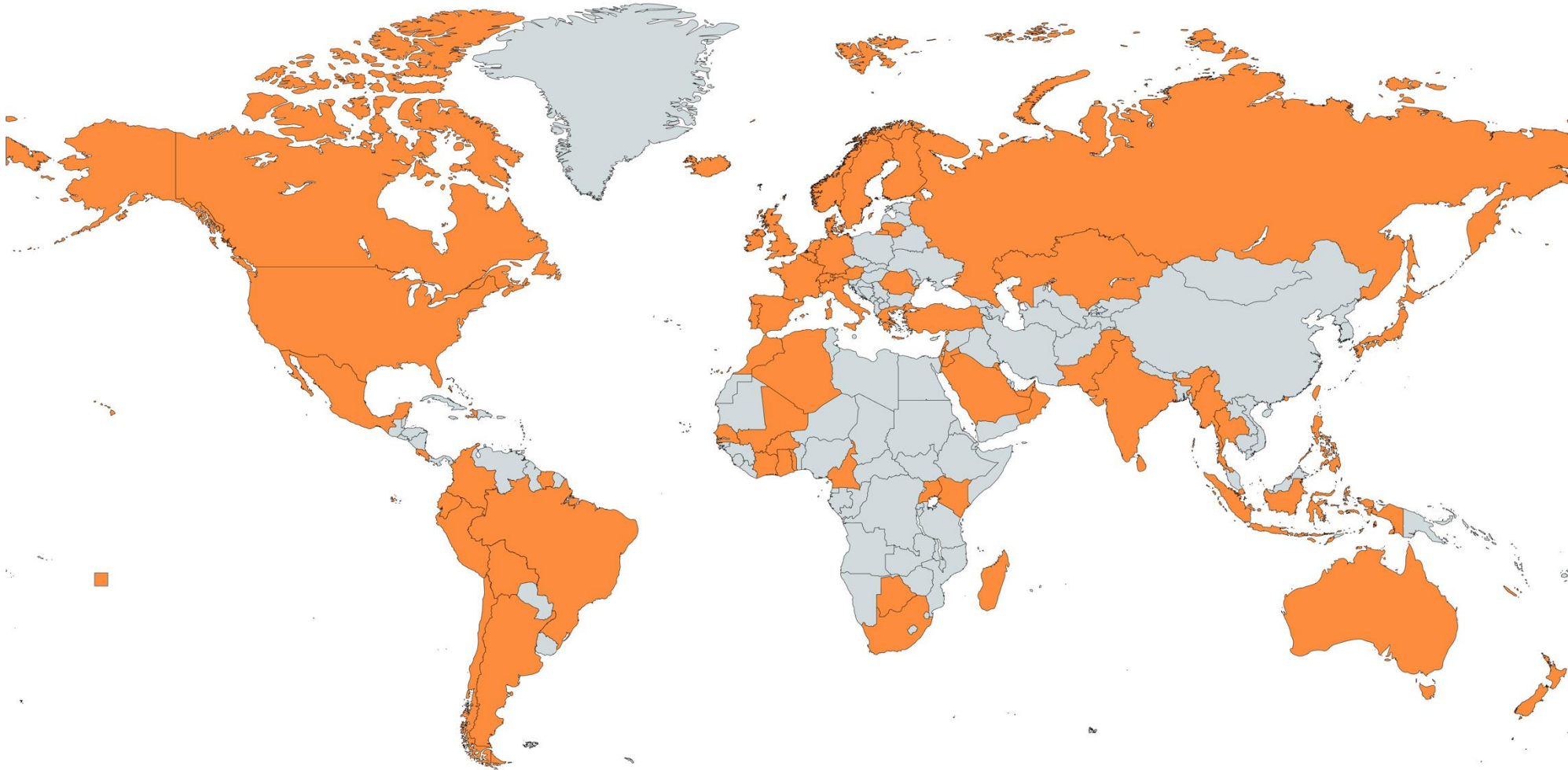


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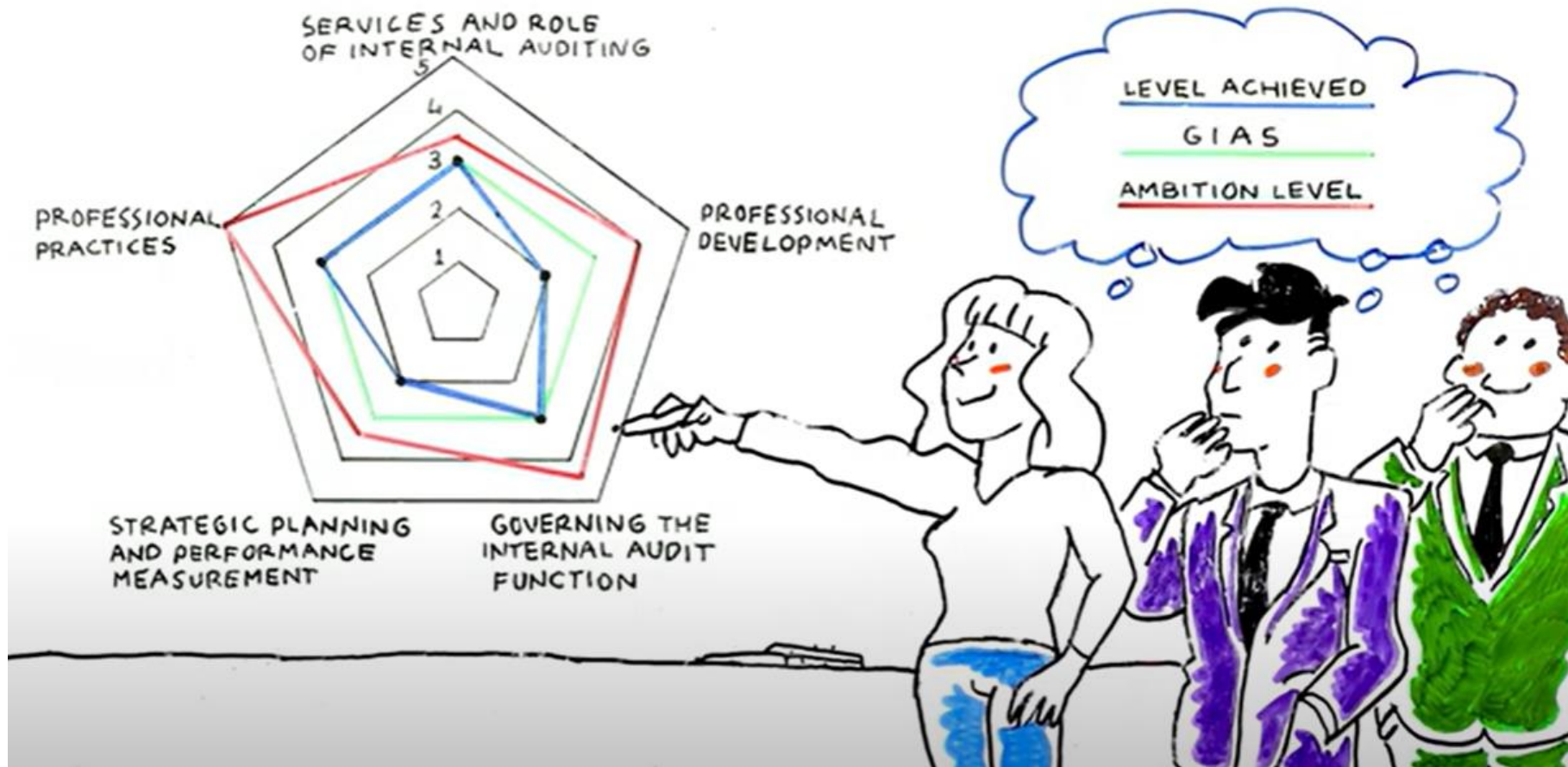
Ten years Ambition Model



Ambition Model users worldwide



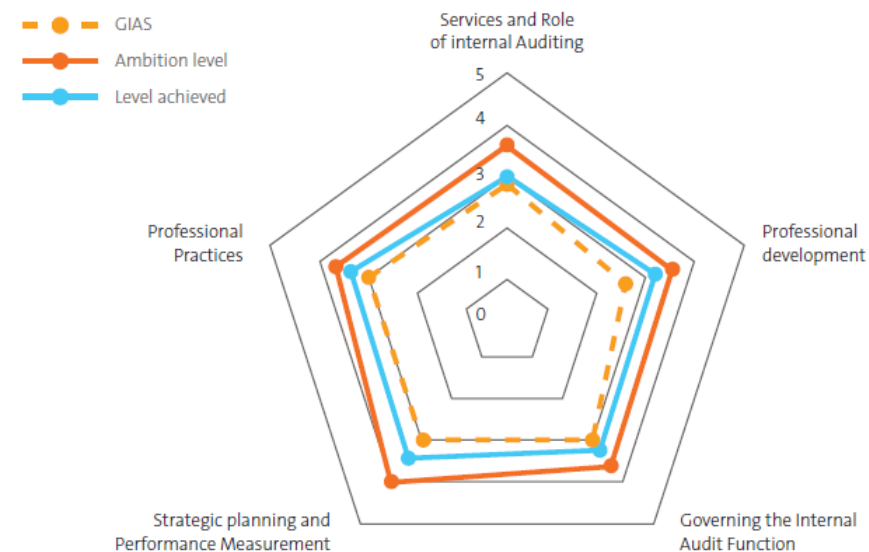
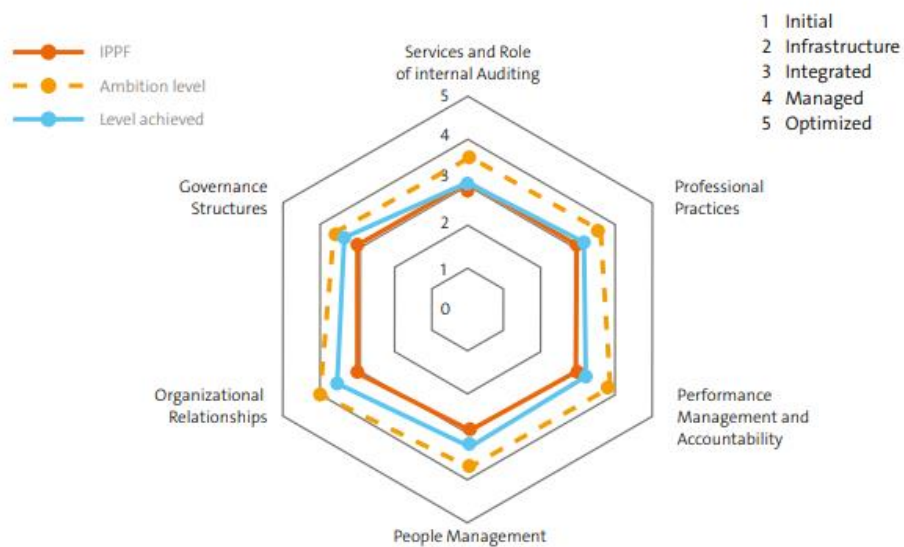
Video: Maria and the Ambition Model



Key messages Ambition Model

- Framework for self-assessment
- Road map for improvement: action plan achieved - ambition
- Communication vehicle with stakeholders
- Dynamic model on themes and topics: we encourage members to share feedback, experiences and good practices

Spiderdiagram from 6 to 5 themes





Report GIAS Compliance

Score table Compliance with GIAS

	Services and Role Internal Auditing	Professional Development	Governing Internal Audit Function	Strategic Planning and Performance Management	Professional Practices	Compliance with GIAS		
Domain I: Purpose of Internal Auditing								
Domain I					Objectives	X	X	
					Communication on IAF's activities	X		
Domain II: Ethics and Professionalism								
Principle 1 Demonstrate Integrity								
Standard 1.1 Honesty and Professional Courage		Team development	V				V	
Standard 1.2 Organization's Ethical Expectations		Staff training (target-budget)	V			Compliance with IPPF and other (professional) standards	X	X
		Team development	V					
Standard 1.3 Legal and Ethical Behavior		Staff training (target-budget)	V				X	
Principle 2 Maintain Objectivity								
Standard 2.1 Individual Objectivity		Staff training (target-budget)	V	Authorized by the Board (audit charter)	X	Compliance with IPPF and other (professional) standards	X	X
Standard 2.2 Safeguarding Objectivity						Compliance with IPPF and other (professional) standards	X	X
Standard 2.3 Disclosing Impairments to Objectivity				Authorized by the Board (audit charter)	X			X
				Reporting line	X			
Principle 3 Demonstrate Competency								
Standard 3.1 Competency		Staff training (target-budget)	V			Compliance with IPPF and other (professional) standards	X	



Action plan

ASSESSMENT

Score table IAAM model 2024

Nr.	Description	Ambition level	Level achieved	Action defined
1.1.1	Artificial Intelligence	3	1	
1.1.2	Cybersecurity	3	2	
1.1.3	Sustainability	3	1	
1.1.4	Strategy	3	2	
1.1.5	Soft Controls	3	2	
1.2.1	Scope	3	2	
1.2.2	Perform advisory services	3	2	
2.1.1	Staff development (target-budget)	3	3	
2.1.2	Team development	3	3	
2.1.3	Professional associations	3	3	
2.1.4	Performance cycle and remuneration policy	3	3	
2.1.5	Technological resources	3	3	
2.2.1	Resource allocation (including co-sourcing or outsourcing)	4	3	
2.2.2	Resource planning	3	2	
2.2.3	Recruitment	3	2	
3.1.1	Authorized by the Board (audit charter)	3	2	
3.2.1	Reporting line	3	2	
3.2.2	Funding of the audit department	3	1	
3.2.3	Oversight of the IAF	3	2	
3.2.4	Governance and Risk Management	3	2	
3.3.1	Access to information, assets and people	3	2	
3.3.2	Awareness of the IA function	3	2	
4.1.1	Objectives	3	2	
4.1.2	Budget	3	2	
4.2.1	Measures	3	3	
4.2.2	Audience	4	4	
4.2.3	Process	3	3	
4.3.1	Communication on IAP's activities	3	2	

Management Report

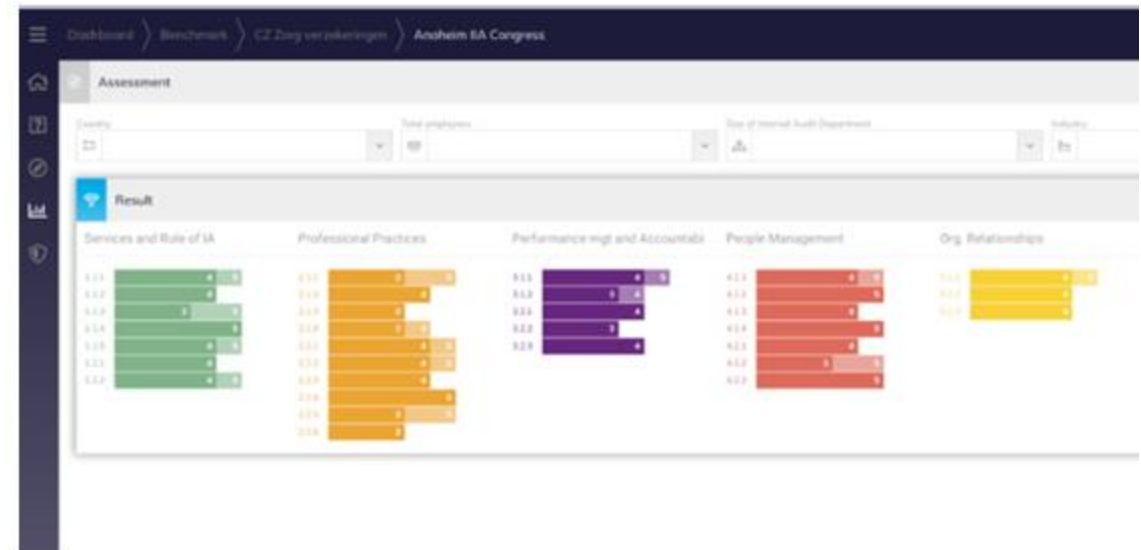
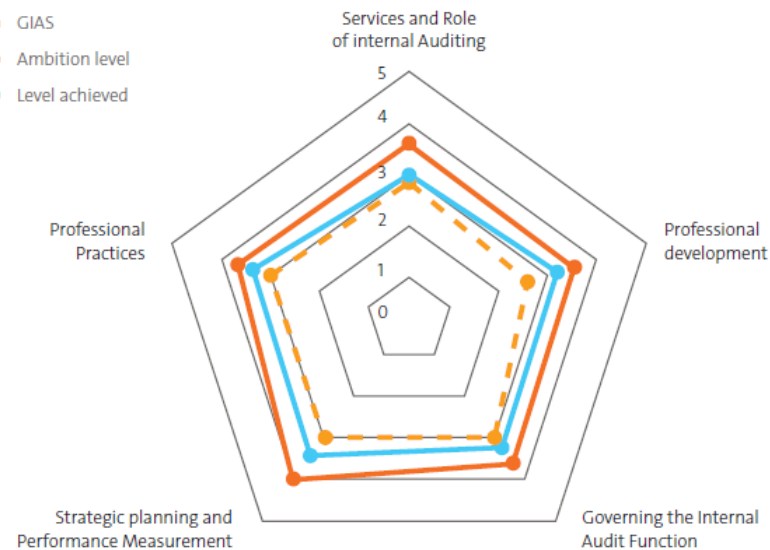
MANAGEMENT SUMMARY

Score tables overview

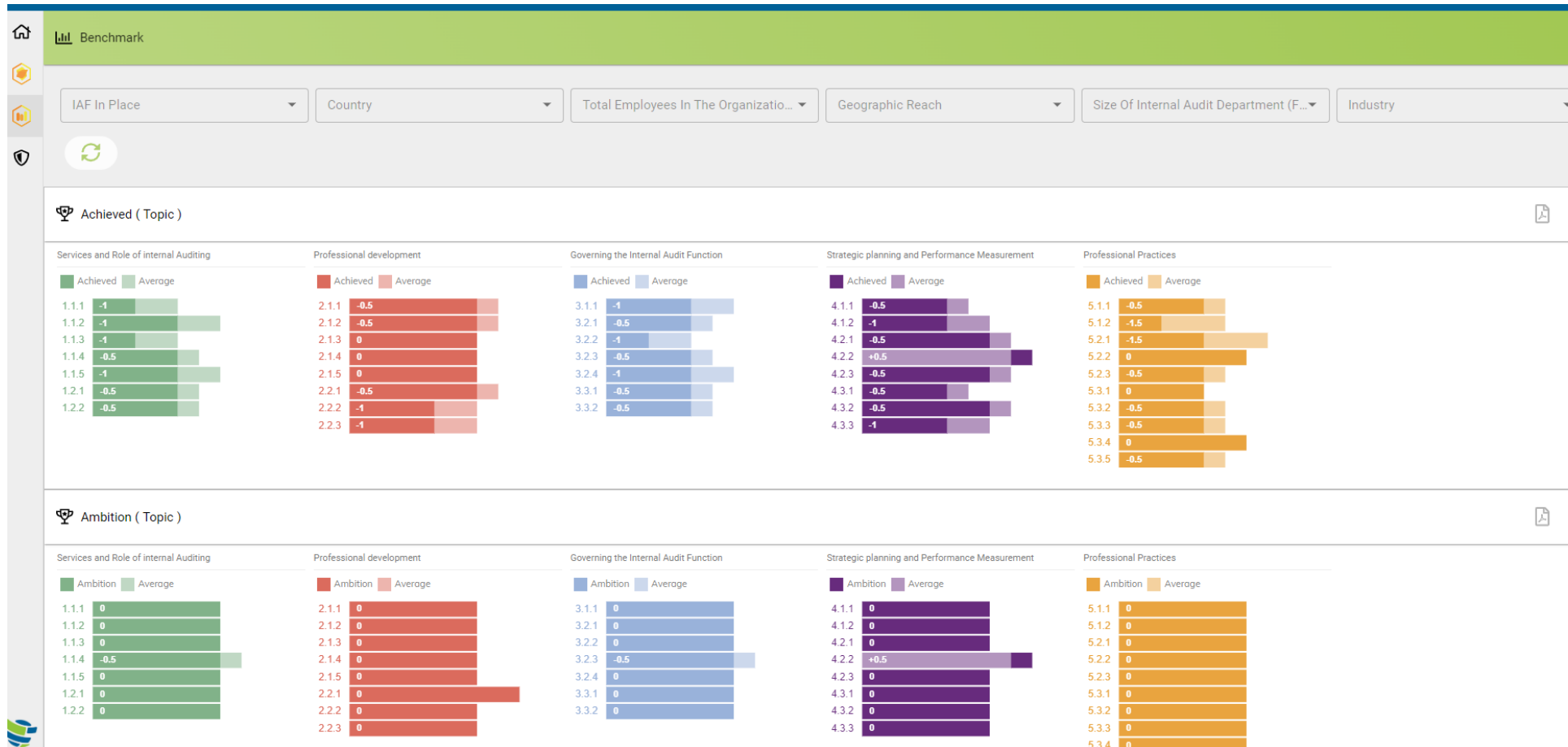
Theme	GIAS	Level achieved	Ambition level
1 Services and Role of IA	3	1,71	3,00
2 Professional development	3	2,75	3,13
3 Governing the Internal Audit Function	3	1,86	3,00
4 Strategic Planning and Performance Measurement	3	2,63	3,13
5 Professional Practices	3	2,10	3,00

Theme	Subtheme	Level achieved	Ambition level
1 Services and Role of IA	1.1 Emerging Topics	1,60	3,00
	1.2 Advisory services	2,00	3,00
2 Professional development	2.1 Manage Resources	3,00	3,00
	2.2 HR Planning	2,33	3,33
3 Governing the Internal Audit Function	3.1 Role and Authority of Internal Audit	2,00	3,00
	3.2 Management and oversight of the IA activity	1,75	3,00
	3.3 Access and Awareness	2,00	3,00
4 Strategic planning and Performance Measurement	4.1 Plans Strategically	2,00	3,00
	4.2 Performance Measurement	3,33	3,33
5 Professional Practices	4.3 Communicates Effectively	2,33	3,00
	5.1 QAIP	1,50	3,00
	5.2 Planning Internal Audit	2,33	3,00
	5.3 Performing internal audit services	2,20	3,00

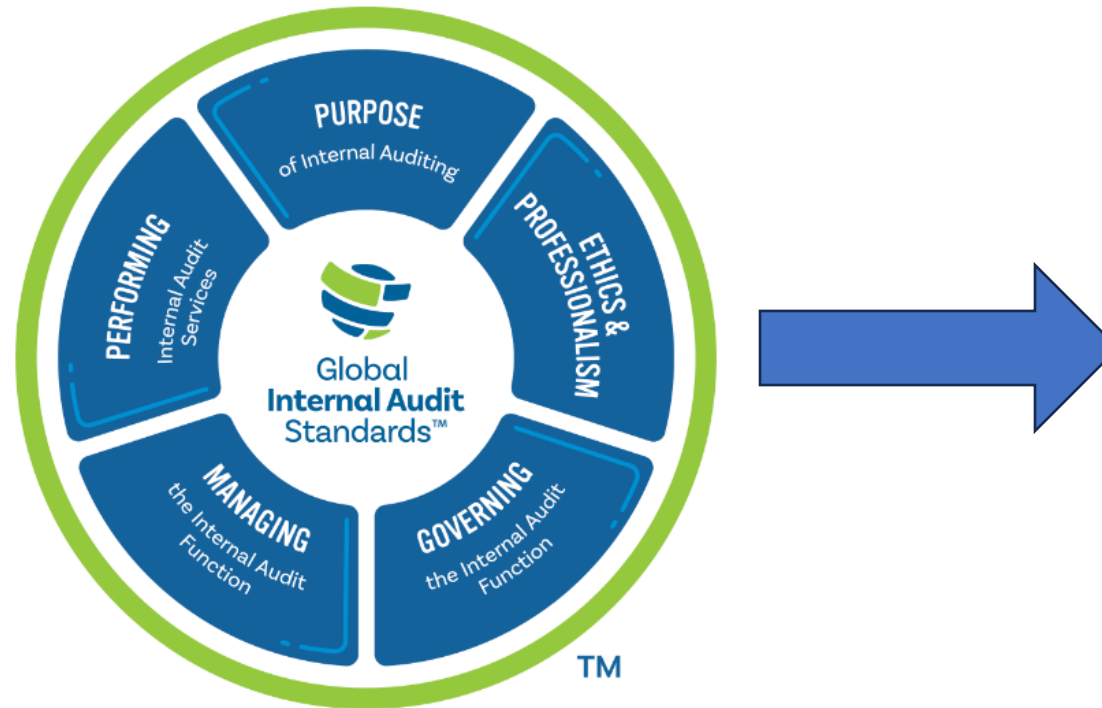
Communication with Board and Senior Management



Benchmark



Ambition Model update GIAS



	Themes	Subtheme
1	Services and Role of Internal Auditing	Emerging topics
		Advisory services
2	Professional development	Manages Resources
		HR Planning
3	Governing the Internal Audit Function	Role and authority of Internal Audit
		Management and oversight of the IA activity
		Access and awareness
4	Strategic planning and Performance Measurement	Plans Strategically
		Performance Measurement
		Communicates Effectively
5	Professional Practices	QAIP
		Planning Internal Audit
		Performing internal audit services

GIAS based and feedback from EQA

- Clear mapping between the Ambition Model and the new GIAS at the level of Domains and Principles
- The Ambition Model provides practical guidance for conformance and adds value to performance with good practices;
- Additions at levels 4 and 5 based on experiences at EQA and through dialogue and feedback
- Levels 4 and 5 mainly contain the add-on for performance. Several pilots have shown that the Ambition Model is suitable for adding value on top of traditional conformance.



INTERNAL AUDIT
AMBITION
MODEL

QA Manual

- Update GIAS and Topical Requirements
- QA Manual: recommended 'Global Guidance' -
- Mandatory EQA for conformance + optional 'maturity assessment'
"for example: Ambition Model"

Planning	Fieldwork	Reporting
A1-A6. Planning Guides		
B1-B2. Surveys		
C1-C3. Interviews		
	D1-D6. Fieldwork Documentation	
	E1-E2. Conclusions	
		F1-F2. Sample Reports
		G1. Gap Assessment



Emerging topics

	Themes		Subtheme	Topic
1	Services and Role of Internal Auditing	1.1	Emerging topics	Artificial Intelligence Cybersecurity Sustainability Strategy Soft Controls
		1.2	Advisory services	Scope Perform advisory services

- Topical Requirements:

Mandatory guidance from IIA global if the topic is on your audit calendar

In the Ambition Model "optional"

Professional Development

	Themes	Subtheme	Topic
2	Professional development	2.1 Manages Resources	Staff training (target-budget) Team development Professional associations Performance cycle and remuneration policy Technological resources
		2.2 HR Planning	Resource allocation (including co-sourcing or outsourcing) Resource planning Recruitment

- Professional Development terminology aligned with GIAS
- Technological resources in accordance with GIAS principle Manages Resources
- Domain II, Standard 1.1 : The concept of professional courage has been added to this. Internal auditors must demonstrate professional courage by communicating honestly and taking appropriate action, even when faced with dilemmas and difficult situations.

Governing the IAF / Strategic planning and Performance Measurement

	Themes	Subtheme	Topic
3	Governing the Internal Audit Function	3.1 Role and authority of Internal Audit	Authorized by the Board (audit charter)
		3.2 Management and oversight of the IA activity	Reporting Line Funding of the audit department Oversight of the audit activity Governance and Risk Management
		3.3 Access and awareness	Access to information, assets and people Awareness of the IA activity
4	Strategic planning and Performance Measurement	4.1 Plans Strategically	Objectives Budget
		4.2 Performance Measurement	Measures Audience Process
		4.3 Communicates Effectively	Communication on IAF's activities IAF's collaborations IAF's collaborations: external auditor

- Domain IV, managing the department: and adapting charter. Added two standards that may be new to many IAFs
 - 1) 9.2 – Establishing a strategy for the IAF to support the organisation's strategic goals in the longer term
 - 2) 12.2 – Performance Management. Great importance is attached to the performance and added value of the IAF. CAE is now expected to develop and measure targets and KPIs for this purpose.

Professional Practices

	Themes	Subtheme	Topic
5	Professional Practices	5.1 QAIP	Compliance with IPPF and other (professional) standards Quality Management reviews
		5.2 Planning Internal Audit	Audit universe and scope Periodicity of evaluating the plan Prioritization and approval of the plan
		5.3 Performing internal audit services	Audit procedures Performing the audit - Planning Performing the audit - Fieldwork Communicating audit results Follow-up monitoring

- In the Ambition Model, QAIP is integrated as a separate sub-theme under Professional Practices;
- Topics, concorm rearranges the definitions of in GIAS;
- Implement changes in the audit plan and IAF handbook.

Example use Ambition Model within Achmea

Top 5 topics to focus the strategic plan

MT session to discuss new topics

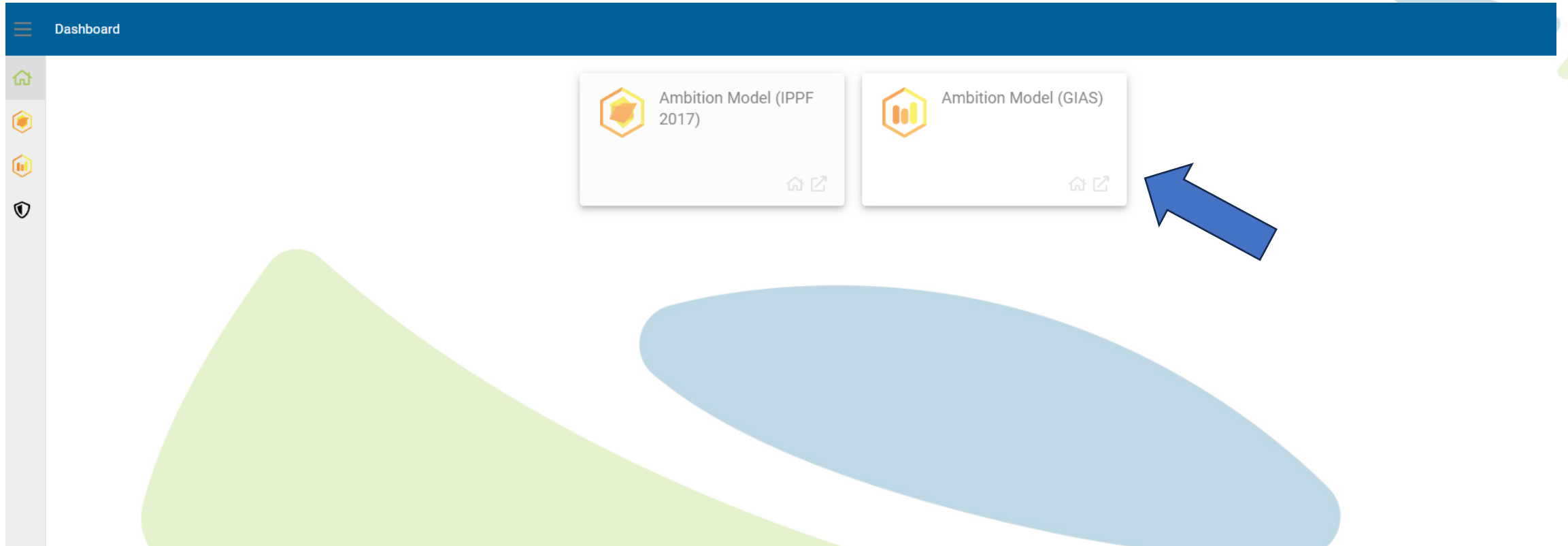
Meeting Achmea Internal Audit Young Professionals

Themes	Subtheme	Topic
1 Services and Role of Internal Auditing	1.1 Emerging topics	Artificial Intelligence Cybersecurity Sustainability Strategy Soft Controls
	1.2 Advisory services	Scope Perform advisory services
2 Professional development	2.1 Manages Resources	Staff training (target-budget) Team development Professional associations Performance cycle and remuneration policy Technological resources
	2.2 HR Planning	Resources Recruitment
3 Governing the Internal Audit Function	3.1 Role and authority of Internal Audit	Authority
	3.2 Management and oversight of the IA activity	Reporting Funding Oversight Governance
	3.3 Access and awareness	Access to Awareness
4 Strategic planning and Performance Measurement	4.1 Plans Strategically	Objectives Budget
	4.2 Performance Measurement	Measures Audience Process
	4.3 Communicates Effectively	Communication on IAF's activities IAF's collaborations IAF's collaborations: external auditor
5 Professional Practices	5.1 QAIP	Compliance with IPPF and other (professional) standards Quality Management reviews
	5.2 Planning Internal Audit	Audit universe and scope Periodicity of evaluating the plan Prioritization and approval of the plan
	5.3 Performing internal audit services	Audit procedures Performing the audit - Planning Performing the audit - Fieldwork Communicating audit results Follow-up monitoring

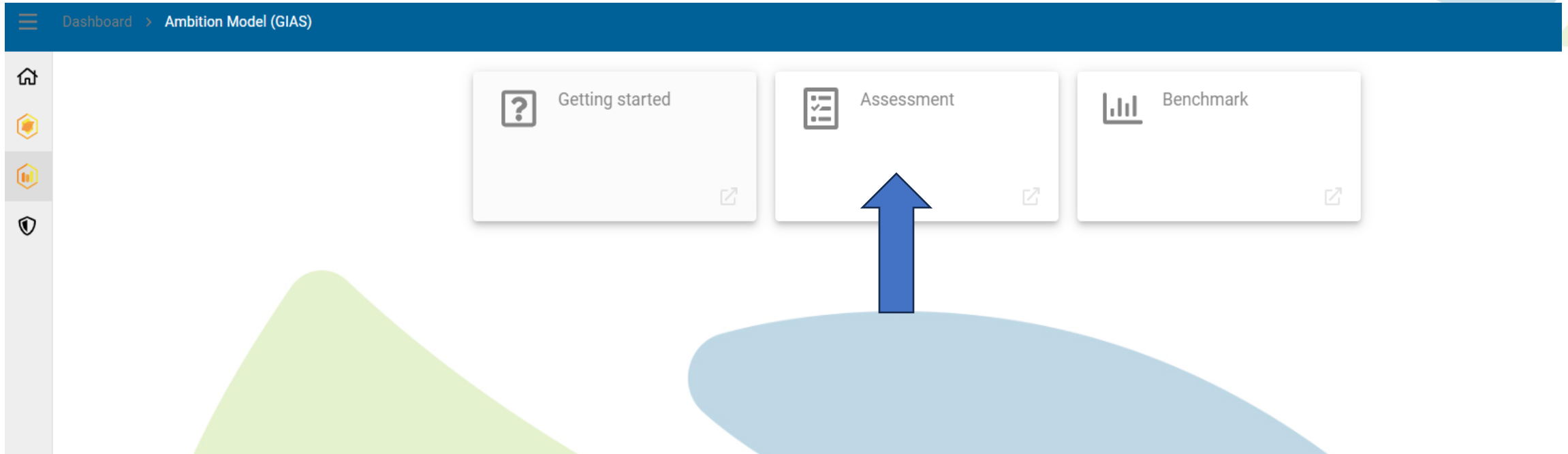
Themes	Subtheme	Topic
Services and Role of Internal Auditing	Emerging topics	Artificial Intelligence Cybersecurity Technological resources
	Manages Resources	
Governing the Internal Audit Function	Management and oversight of the IA activity	Governance and Risk
Strategic planning and Performance Measurement	Performance Measurement	Measures Audience



Demo Tool Ambition Model













Screen 2: select Assessment



Screen 3: create new assessment



Assessment						+ ADD ASSESSMENT			
	Assessment ID	Assessment name	Type	Status	Date				
   	 	13102024	Annelies	Ambition model (GIAS)	Submitted	Su, 13 Oct 2024			
	 	Proefrun	Q3_event2024	Ambition model (GIAS)	Submitted	Th, 15 Aug 2024			
	 	01012024	Test IIA congres	Ambition model (GIAS)	Submitted	Tu, 2 Jul 2024			

Example Self Assessment

3. Governing the Internal Audit Function	
<input type="checkbox"/> Governance structures refers to the positioning (the policies and processes established to provide the necessary authority), oversight, management's support and reporting lines ensuring independence and objectivity of the IAF.	
3.1 Role and authority of internal audit	Next Level
3.1.1 Authorized by the Board (audit charter)	
<div><div>Level achieved</div><div>1 2 3 4 5</div></div> <div><div>Ambition</div><div>1 2 3 4 5</div></div> <ul style="list-style-type: none">• Reflect in the internal audit charter the direct functional reporting relationship of the CAE to the board and the administrative reporting relationship to preferably the CEO.• Include in the internal audit charter:<ul style="list-style-type: none">- the mandate of IAF (authority, roles and responsibilities, nature of assurance services provided to the organization)- the board's responsibilities and expectations regarding management's support of the IAF.• Review and update the charter on a regular basis and obtain senior management and board approval.- CAE job description in appendix, which is also periodically reviewed and approved by the board. <div>Comments and / or actions</div>	<ul style="list-style-type: none">• Include in the internal audit charter the mandate to provide assurance on governance, risk management and control.• The IAF tunes its activities, tone of voice and pace of the recommendations with the culture, ambition and strategy of the company. <p>Good practice:</p> <ul style="list-style-type: none">- Continuous assurance can be a cornerstone in helping internal audit respond effectively to increased expectations. Also, it can help organizations operate more efficiently and more profitably.
3.2 Management and Oversight of IA activity	Next Level
3.2.1 Reporting line	
<div><div>Level achieved</div><div>1 2 3 4 5</div></div> <div><div>Ambition</div><div>1 2 3 4 5</div></div> <ul style="list-style-type: none">• Ensure that the CAE meets regularly and communicates directly with the senior management and the board.• Ensure that the board approves: the appointment and removal of the CAE, the IA charter, the IA plan, budget and resource plan.• Ensure that the CAE reports the audit results to the senior management and the essence of its audit results to the board. The CAE should also inform the external auditor.	<ul style="list-style-type: none">• The CAE reports to the board and has access to the full supervisory board if necessary.• The CAE is involved in determining the board agenda.• The board is actively involved in evaluating the CAE and IAF's performance.



Tool Access

How to Access:

- Only the Chief Audit Executive (CAE) can apply
- One access key per organization (*check with your CAE whether your organization already has access*)
- **Register via the website:**
<https://www.iaa.nl/kwaliteit/ambition-model#access>

What You Need:

- Name, role (CAE/auditor), organization, GAN number, email

Approval Process:

- IIA verifies eligibility
- Access granted upon approval
- Confirmation email sent

The screenshot displays the 'Ambition Model' website interface. At the top, the title 'Ambition Model' is visible. Below it, a paragraph explains the tool's purpose: 'With the Ambition Model (AM) you can: visualize the current quality level of your internal Audit Function (IAF), determine your ambition level to further professionalize your IAF, and compare your quality level with other Internal Audit Functions.' To the right of this text is the 'INTERNAL AUDIT AMBITION MODEL' logo, which features a stylized pentagon with concentric lines inside.

A horizontal navigation bar contains several tabs: 'Introduction', 'Benefits', 'Structure', 'History', 'Access' (which is highlighted in blue), 'Meet the current team', 'Testimonials', and 'Communication and publications'.

The 'Access' section is titled 'Access' and contains the following text: 'The Ambition Model is available free of charge to CAEs who are member of the IIA. If you are a CEA-member of one of the following institutes, please register via your own local institute.' This is followed by a bullet point: '• IIA France'. Below this, it states: 'If you are a member of IIA Netherlands, or a member of an institute other than those listed above, please fill in the details. An access key is provided once per organization.'

The registration form includes the following fields:

- 'First name*' with an input box.
- 'Initials' with an input box.
- 'Inserts' with an input box.
- 'Surname*' with an input box.
- 'Function*' with a dropdown menu showing '- Select -'.
- 'Organization*' with a long input box.
- 'Global IIA account number*' with a long input box.
- 'Email*' with an input box.

Data Protection

Data Protection & Information Security

- **User control:** Logged-in users have access only to the data associated with their own user profile
- **Admin access:** Limited to user lists and submission dates within their own country
- **Data confidentiality:** User inputs and comments are not accessible to other users or administrators. In exceptional cases, a certified system supervisor from Zertic may access data solely for troubleshooting or incident response, in full compliance with GDPR and strict confidentiality protocols
- **Anonymized data:** Only shared with the benchmark database
- **Benchmark results:** Only show averages; individual company data is not identifiable

Security & Hosting

- **SAAS:** Zertic BV [ISO 27001 certificate](#)
- **Hosting:** Leaseweb BV [Security certificates](#)
- **Compliance:** Systems and data hosted in the Netherlands, compliant with GDPR and national laws.

Closing Remarks & Stay Connected!

Teams Channel Access:

Fill out the following form to gain access to the Teams Channel: <https://forms.office.com/e/jbGaY26jsF>

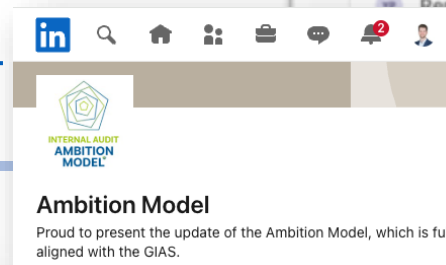
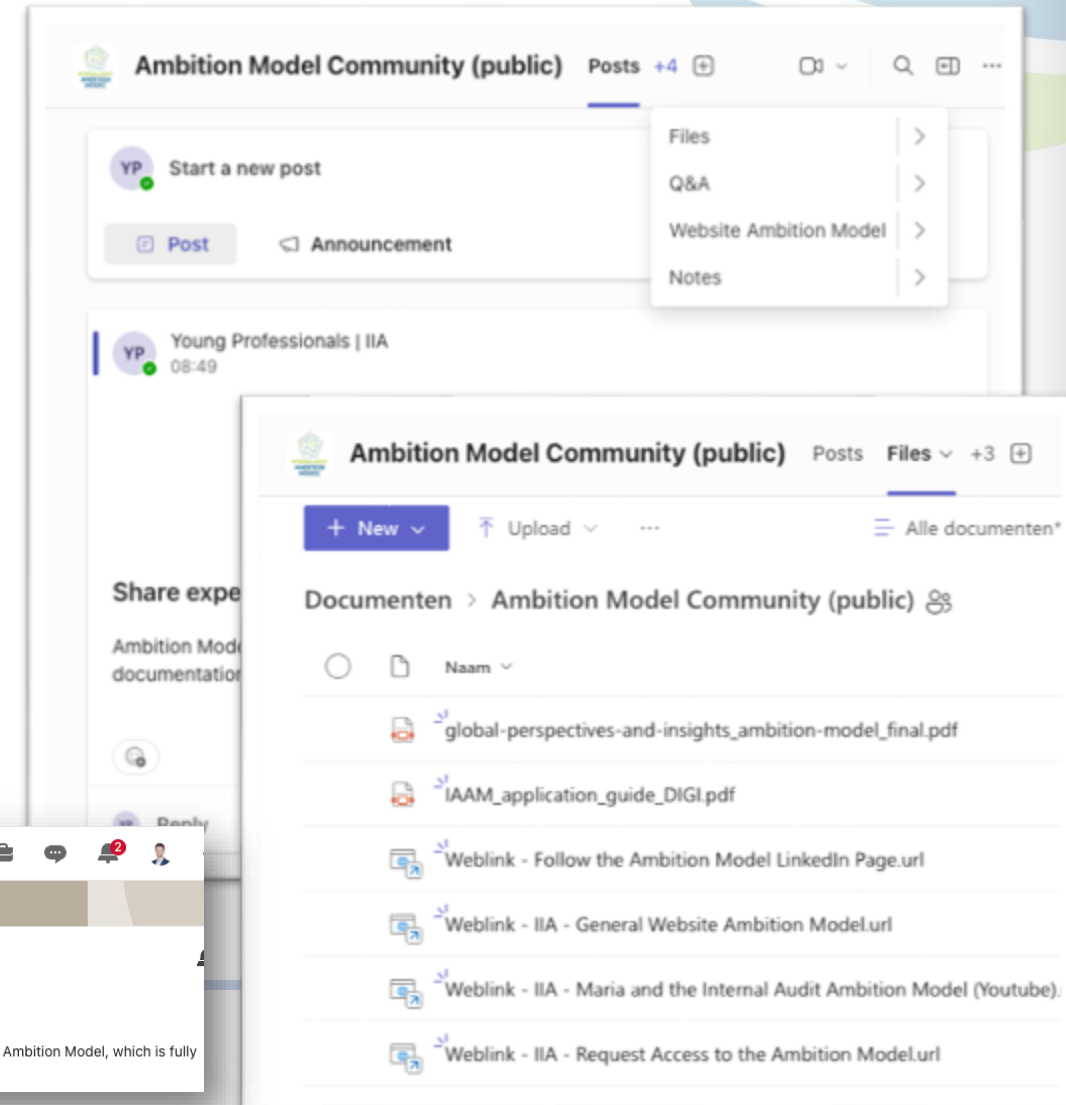
Teams Channel features:

- Discussion forum
- Frequently Asked Questions (FAQs) section
- All available documentation (manuals, updates, etc.)

Follow-up Q&A session on the 1st of July 2025

LinkedIn:

Follow the dedicated LinkedIn page to stay up to date about the Ambition Model and any developments:
<https://www.linkedin.com/showcase/iia-ambition-model>



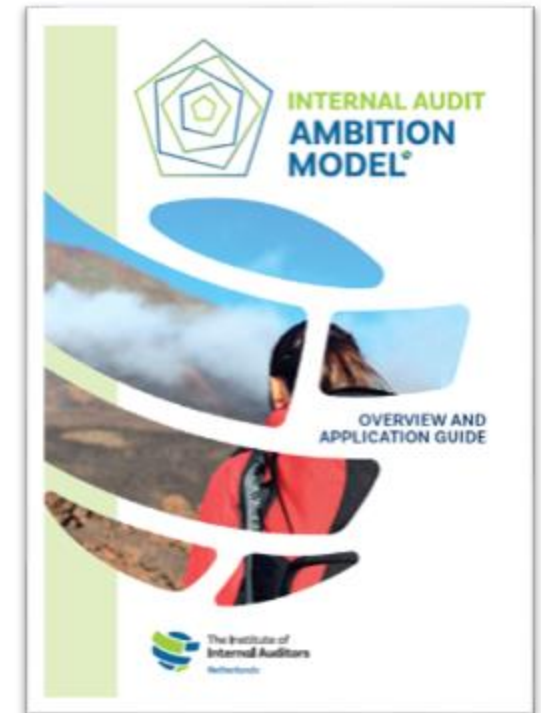
Thank You for Your Participation!

Contact information for further questions:

- General email address: ambition@iia.nl
- Website (access): <https://www.iia.nl/kwaliteit/ambition-model>
- Sign up for Teams Channel: <https://forms.office.com/e/jbGaY26jsF>
- LinkedIn: <https://www.linkedin.com/showcase/iia-ambition-model>

Available Guides and Info:

- Introduction video: [IIA | Maria and the Internal Audit Ambition Model](#)
- Application Guide (2025): <https://www.iia.nl/kwaliteit/ambition-model#communication-and-publications>
- Global Perspectives & Insights Ambition Model 2020: https://www.iia.nl/SiteFiles/global-perspectives-and-insights_ambition-model_final.pdf

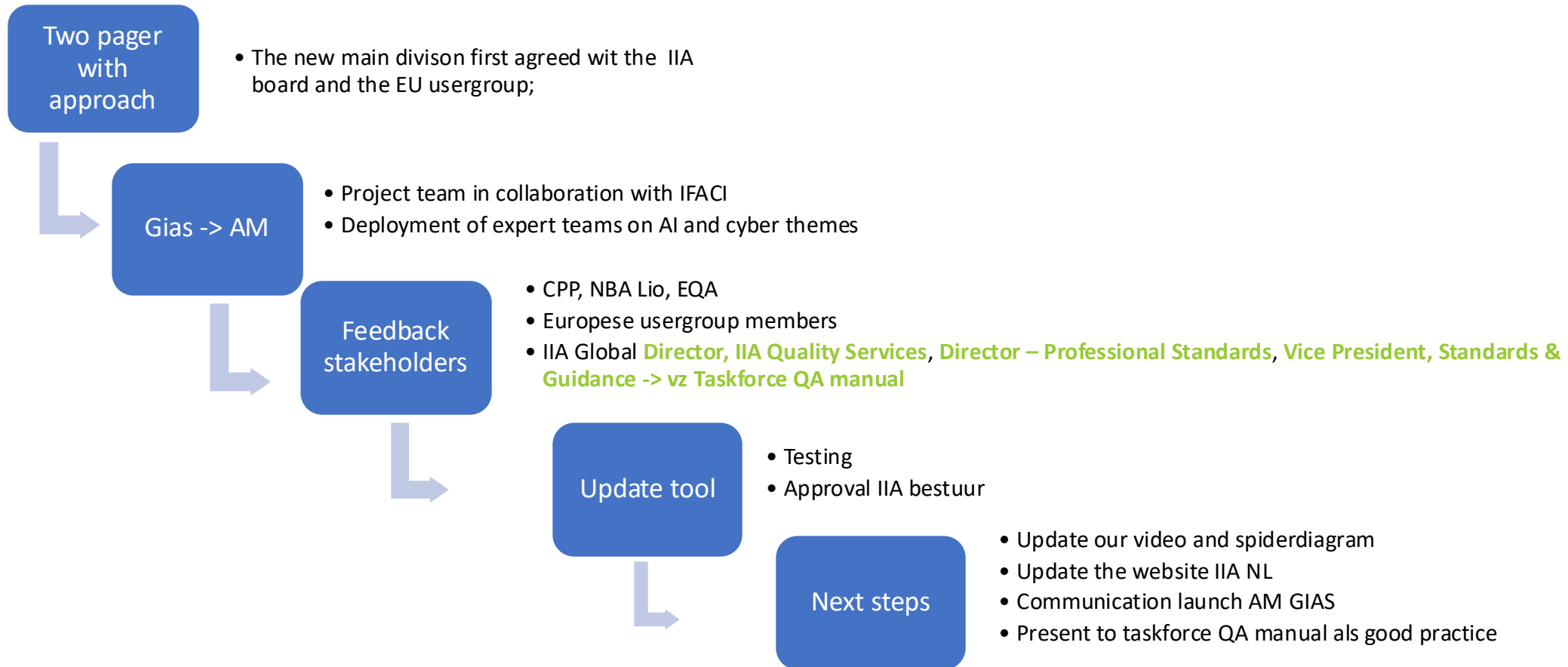


Questions & Answers (Q&A)



**INTERNAL AUDIT
AMBITION
MODEL**

Process updating Ambition model to GIAS



Teasers



GIAS:
5 Domains
Conformance and
Performance

Pitch about
your IAF

Strategic plan

New topics
AM: AI en
Cyber

EQA's
assessment
still in progress

AM Level 3 is
no guarantee



IIA Global: topical requirements more to come

Future Topics and Timeline



Topics Approved by Global Guidance Council, March 2024

1. Cybersecurity (in process – pilot project)
2. Third-party Risk Management
3. Culture
4. Business Resiliency
5. Anti-Corruption / Bribery*
6. People Management*
7. Fraud Risk Management*
8. Sustainability: ESG*

**scope to be refined*

Timeline



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Update AM: 2 versions available in the tool

2017



International Professional Practices Framework



Theme	Sub theme	Topic
Services and Role of Internal Auditing	Assurance services	Role and authority Data Analytics Governance and Risk Management Strategy Soft Controls
	Consulting services	Scope Consulting procedures
Professional Practices	Audit plan	Audit universe and scope Periodicity of evaluating the plan Prioritization and approval of the plan Follow-up monitoring
	Quality assurance	Compliance with IPPF and other (professional) standards Audit procedures Performing the audit - Planning Performing the audit - Fieldwork Communicating audit results Quality management reviews
Performance Management and Accountability	Internal Audit Function Plan	Objectives Budget
	Reporting	Measures Audience Process
People Management	Professional development	Staff training (target budget) Team development Professional associations Performance cycle and remuneration policy
	HR Planning	Resource allocation (including co-sourcing or outsourcing) Resource planning Recruitment
Organizational Relationships	Organizational Relationships	Communication on IAF's activities IAF's collaborations: external auditor
Governance Structures	Management and oversight of the IA activity	Reporting line Funding of the audit department Oversight of the audit activity 3 Lines of defense
	Access and awareness	Access to information, assets and people Awareness of the IA activity

2024



Themes	Subtheme	Topic
1 Services and Role of Internal Auditing	Emerging topics	Artificial Intelligence Cybersecurity Sustainability Strategy Soft Controls
	Advisory services	Scope Perform advisory services
2 Professional development	Manages Resources	Staff training (target-budget) Team development Professional associations Performance cycle and remuneration policy Technological resources
	HR Planning	Resource allocation (including co-sourcing or outsourcing) Resource planning Recruitment
3 Governing the Internal Audit Function	Role and authority of Internal Audit	Authorized by the Board (audit charter)
	Management and oversight of the IA activity	Reporting Line Funding of the audit department Oversight of the audit activity Governance and Risk Management
4 Strategic planning and Performance Measurement	Access and awareness	Access to information, assets and people Awareness of the IA activity
	Plans Strategically	Objectives Budget
5 Professional Practices	Performance Measurement	Measures Audience Process
	Communicates Effectively	Communication on IAF's activities IAF's collaborations: external auditor
5 Professional Practices	QAIP	Compliance with IPPF and other (professional) standards Quality Management reviews
	Planning Internal Audit	Audit universe and scope Periodicity of evaluating the plan Prioritization and approval of the plan
5 Professional Practices	Performing internal audit services	Audit procedures Performing the audit - Planning Performing the audit - Fieldwork Communicating audit results Follow-up monitoring



Instituut van
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Nederland

GIAS applicable from januari 2025

The IPPF Evolution



2017



International Professional
Practices Framework



2024



International
Professional Practices
Framework[®]
(IPPF)



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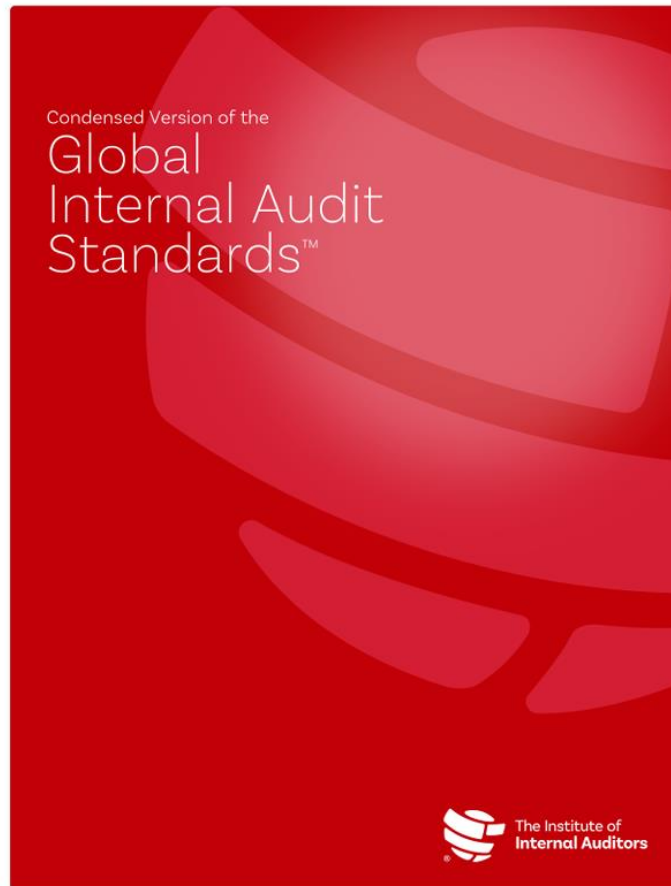
Main changes

Glossary

Significant changes in terminology used compared to the previous iteration of the Ambition Model:		
	2017	2024
IAF	(internal audit) activity	internal audit function
board	audit committee (AC)	The highest-level body charged with governance, such as a board of directors, audit committee, or board of governors.
board	Supervisory board	
senior management	Executive board	The highest level of executive management accountable to the board for executing the organization’s strategic decisions.
advisory services	Consulting services	Services through which internal auditors provide advice to an organization’s stakeholders without providing assurance or taking on management responsibilities.

GIAS: applicable per IAF

Short version GIAS



Bron: www.iaa.nl / www.theiia.org

Standard 6.2 Internal Audit Charter

Requirements

The chief audit executive must develop and maintain an internal audit charter that specifies, at a minimum, the internal audit function's:

- Purpose of Internal Auditing.
- Commitment to adhering to the Global Internal Audit Standards.
- Mandate, including scope and types of services to be provided, and the board's responsibilities and expectations regarding management's support of the internal audit function. (See also Standard 6.1 Internal Audit Mandate.)
- Organizational position and reporting relationships. (See also Standard 7.1 Organizational Independence.)

The chief audit executive must discuss the proposed charter with the board and senior management to confirm that it accurately reflects their understanding and expectations of the internal audit function.

Essential Conditions

Board

- Discuss with the chief audit executive and senior management other topics that should be included in the internal audit charter to enable an effective internal audit function.
- Approve the internal audit charter.
- Review the internal audit charter with the chief audit executive to consider changes affecting the organization, such as the employment of a new chief audit executive or changes in the type, severity, and interdependencies of risks to the organization.

Senior Management

- Communicate with the board and chief audit executive about management's expectations that should be considered for inclusion in the internal audit charter.

Considerations for Implementation

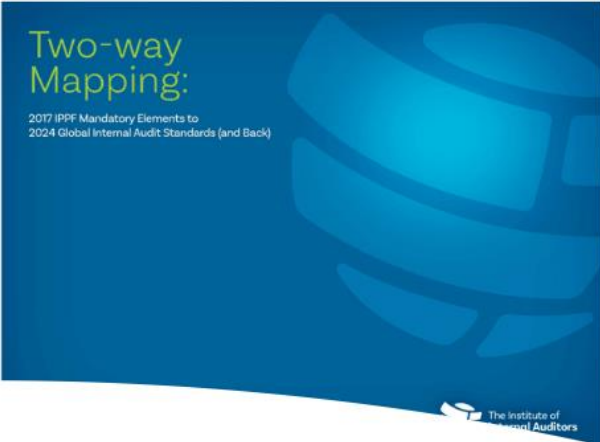
Key requirements for the internal audit charter are outlined in Standards 6.1 Internal Audit Mandate and 7.1 Organizational Independence.

The internal audit charter should describe administrative reporting responsibilities, such as the processes for:

- Approving the internal audit function's human resources administration and budgets.
- Approving the chief audit executive's expenses.
- Reviewing the chief audit executive's performance.

Publicaties IIA Global: apply per IAF

- detailed mapping with requirements and considerations
- GAP analysis



Two-way Mapping:
2017 IPPF Mandatory Elements to
2024 Global Internal Audit Standards (and Back)

STANDARDS

**Two-Way Mapping: 2017 IPPF
Mandatory Elements to 2024
Global Internal Audit Standards...**

The IIA Global has created two tables to help users understand the changes: the first maps the 2017 elements to...



Glossary Comparison:
2024 Global Internal Audit Standards
to 2017 Standards

STANDARDS

**Glossary Comparison: 2024
Global Internal Audit Standards
to 2017 Standards**

Terms included in the 2024 Global Internal Audit Standards™ Glossary are those for which the International...



**Conformance Readiness
Assessment Tool**
Preparing to Conform with the
New Requirements of the
Global Internal Audit Standards

STANDARDS

**Conformance Readiness
Assessment Tool**

Discover which Standards requirements are new.

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