

# BACKGROUND ON BUSINESS

## Internal Auditing: Professionalism Defined

(NAPSA)—Without integrity, discernment and good judgment, one would not be considered “professional.” But there is much more to professionalism and elements that serve as essential hallmarks of a profession. Ethics, for instance.

Internal auditing is a highly visible example of a profession whose very core is steeped in ethics. Not only do internal auditors have and adhere to a Code of Ethics, but they also serve as an organization’s ethical compass. They monitor the corporate culture, the tone at the top and the internal environment to ensure that the highest of ethical standards are being followed.

Internal audit practitioners also comply with the International Standards for the Professional Practice of Internal Auditing. These standards set the bar for professionalism in regard to the nature of internal audit activity, key components of a charter and annual audit plan, ways of conducting an engagement and communicating results, and criteria for evaluating performance.

Another hallmark of internal audit professionalism is obtaining the Certified Internal Auditor (CIA) designation. Certification sets professional internal auditors apart by documenting their mastery of the field and practice of internal auditing. Becoming a CIA requires extensive preparation, study, knowledge and experience, and indicates a commitment to professionalism.

Quality is another critical element of professionalism. The stan-



**Certified  
Internal Auditor**®  
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**Focusing on ethics and standards is key to maintaining professional integrity.**

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dards address the importance of every internal audit activity having a “Quality Assurance and Improvement Program” in place. Also, to be in compliance with the Standards, an internal audit department must have an external quality assessment (QA) every five years, as well as periodic internal QAs.

And finally, true professionalism requires growth. Taking advantage of continued professional development programs keeps practitioners aware of innovative ideas and best practices. The Institute of Internal Auditors (IIA), the internal audit profession’s acknowledged leader and recognized authority, provides myriad opportunities for growth within the field of internal auditing.

Regardless of your line of work, a clear focus on ethics, standards, certification, quality and growth—along with involvement in your professional association—is critical to maximizing career potential.

For more information, visit [www.theiia.org](http://www.theiia.org).