



**ANNEX 1 - MAPPING OF IIA STANDARDS AND PRACTICE ADVISORIES
TO THIS MANUAL**

Definition, Code, Standards and Practice Advisories	Manual Chapter Ref:
Definition	B
Code of Conduct	C
Standard 1000 – Purpose, Authority, and Responsibility	B
Standard 1000.A1	B
Standard 1000.C1	B
PA 1000-1: Internal Audit Charter	B
Standard 1010 – Recognition of the Definition of Internal Auditing, the Code of Ethics, and the <i>Standards</i> in the Internal Audit Charter	B
Standard 1100 – Independence and Objectivity	B
Standard 1110 – Organizational Independence	B, G.2
Standard 1110.A1	B
PA 1110-1: Organizational Independence	B
Standard 1111 – Direct Interaction With the Board	B
PA 1111-1: Board Interaction	B
Standard 1120 – Individual Objectivity	B
Definition, Code, Standards and Practice Advisories	Manual Chapter Ref:
PA 1120-1: Individual Objectivity	B



Standard 1130 – Impairment to Independence or Objectivity	B
PA 1130-1: Impairment to Independence or Objectivity	B
Standard 1130.A1	B
PA 1130.A1-1: Assessing Operations for Which Internal Auditors Were Previously Responsible	B
Standard 1130.A2	B
PA 1130.A2-1: Internal Audit’s Responsibility for Other (Non-audit) Functions	B
Standard 1130.C1	B
Standard 1130.C2	B
Standard 1200 – Proficiency and Due Professional Care	I.1, I.2
PA 1200-1: Proficiency and Due Professional Care	I.1
Standard 1210 – Proficiency	D.1
PA 1210-1: Proficiency	D.1
Standard 1210.A1	D.1
PA 1210.A1-1: Obtaining External Service Providers to Support or Complement the Internal Audit Activity	D.1, I.3D



Definition, Code, Standards and Practice Advisories	Manual Chapter Ref:
Standard 1210.A2	D.1, H.3
Standard 1210.A3	D.1
Standard 1210.C1	I.1
Standard 1220 – Due Professional Care	I.1, I.2
PA 1220-1: Due Professional Care	I.2
Standard 1220.A1	I.1
Standard 1220.A2	I.1, I.3C
Standard 1220.A3	I.1
Standard 1220.C1	I.1
Standard 1230 – Continuing Professional Development	D.1
PA 1230-1: Continuing Professional Development	D.1
Standard 1300 – Quality Assurance and Improvement Program	J
PA 1300-1: Quality Assurance and Improvement Program	J
Standard 1310 – Requirements of the Quality Assurance and Improvement Program	J
PA 1310-1: Requirements of the Quality Assurance and Improvement Program	J



Definition, Code, Standards and Practice Advisories	Manual Chapter Ref:
Standard 1311 – Internal Assessments	J
PA 1311-1: Internal Assessments	J
Standard 1312 – External Assessments	J
PA 1312-1: External Assessments	J
PA 1312-2: External Assessments-Self-assessment with Independent Validation	J
Standard 1320 – Reporting on the Quality Assurance and Improvement Program	J
Standard 1321– Use of “Conforms with the <i>International Standards for the Professional Practice of Internal Auditing</i> ”	J
PA 1321-1: Use of “Conforms with the International Standards for the Professional Practice of Internal Auditing”	J
Standard 1322– Disclosure of Nonconformance	J
Standard 2000 – Managing the Internal Audit Activity	D.1
Standard 2010 – Planning	G.1
Standard 2010.A1	G.1
Standard 2010.C1	G.1
PA 2010-1: Linking the Audit Plan to Risk and Exposures	G.1



Definition, Code, Standards and Practice Advisories	Manual Chapter Ref:
PA 2010-2: Using the Risk Management Process in Internal Audit Planning	G.1
Standard 2020 – Communication and Approval	G.1
PA 2020-1: Communication and Approval	G.1
Standard 2030 – Resource Management	D.1
PA 2030-1: Resource Management	D.1
Standard 2040 – Policies and Procedures	A
PA 2040-1: Policies and Procedures	A
Standard 2050 – Coordination	G.1
PA 2050-1: Coordination	G.1, H.5
PA 2050-2: Assurance Maps	G.1
Standard 2060 – Reporting to Senior Management and the Board	G.2
PA 2060-1: Reporting to Senior Management and the Board	G.2
Standard 2100 – Nature of Work	B
Standard 2110 – Governance	B, H.1
Standard 2110.A1	B
Standard 2110.A2	B, H.1



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Standard 2110.C1	B
Standard 2120 – Risk Management	H.2
Standard 2120.A1	B, H.2
Standard 2120.A2	H.2
Standard 2120.C1	B, H.2
Standard 2120.C2	B, H.2
Standard 2120.C3	B, H.2
PA 2120-1: Assessing the Adequacy of Risk Management Processes	H.2
PA 2120-2: Managing the Risk of the Internal Audit Activity	D.3
Standard 2130 – Control	B, G.1, H.2
PA 2130-1: Assessing the Adequacy of Control Processes	G.1, H.2
Standard 2130.A1	B, H.1, H.2
PA 2130.A1-1: Information Reliability and Integrity	H.2
PA 2130.A1-2: Evaluating an Organization's Privacy Framework	H.2
Standard 2130.A2	B, H.2
Standard 2130.A3	B, H.2



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Standard 2130.C1	H.2
Standard 2130.C2	H.2
Standard 2200 – Engagement Planning	I.1
PA 2200-1: Engagement Planning	I.1
PA 2210-1: Engagement Objectives	I.1
Standard 2201 – Planning Considerations	I.1
Standard 2201.A1 (Engagements for Outside Parties)	Not applicable
Standard 2201.C1	I.1
Standard 2210 – Engagement Objectives	I.1
Standard 2210.A1	I.1
PA 2210.A1-1: Risk Assessment in Engagement Planning	I.1
Standard 2210.A2	I.1
Standard 2210.A3	B, H.2, I.1
Standard 2210.C1	B, I.1
Standard 2220 – Engagement Scope	I.1
Standard 2220.A1	I.1
Standard 2220.A2	I.1



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Standard 2220.C1	I.1
Standard 2230 – Engagement Resource Allocation	I.1
PA 2230-1: Engagement Resource Allocation	I.1
Standard 2240 – Engagement Work Program	I.1
PA 2240-1: Engagement Work Program	I.1
Standard 2240.A1	I.1
Standard 2240.C1	I.1
Standard 2300 – Performing the Engagement	I.2
Standard 2310 – Identifying Information	I.3A
Standard 2320 – Analysis and Evaluation	I.3A
Standard 2330 – Documenting Information	I.4
PA 2330-1: Documenting Information	I.4
Standard 2330.A1	I.4
PA 2330.A1-1: Control of Engagement Records	I.4
Standard 2330.A2	I.4
PA 2330.A2-1: Retention of Records	I.4
Standard 2330.C1	I.4



Definition, Code, Standards and Practice Advisories	Manual Chapter Ref:
Standard 2340 – Engagement Supervision	J
PA 2340-1: Engagement Supervision	J
Standard 2400 – Communicating Results	I.5
Standard 2410 – Criteria for Communicating	I.5
PA 2410-1: Communication Criteria	I.5
Standard 2410.A1	I.5
Standard 2410.A2	I.5
Standard 2410.A3	I.5
Standard 2410.C1	I.5
Standard 2420 – Quality of Communications	I.5
PA 2420-1: Quality of Communications	I.5
Standard 2421 – Errors and Omissions	I.5
Standard 2430 – Use of “Conducted in Conformance with the <i>International Standards for the Professional Practice of Internal Auditing</i> ”	I.5
Standard 2431 – Engagement Disclosure of Nonconformance	I.5
Standard 2440 – Disseminating Results	I.5
PA 2440-1: Disseminating Results	I.5



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Standard 2440.A1	I.5
Standard 2440.A2	I.5
Standard 2440.C1	I.5
Standard 2440.C2	I.5
2500 – Monitoring Progress	I.6
PA 2500-1: Monitoring Progress	I.6
Standard 2500.A1	I.6
PA 2500.A1-1: Follow-up Process	I.6
Standard 2500.C1	I.6
Standard 2600 – Resolution of Senior Management’s Acceptance of Risks	H.2, I.6