



International Professional
Practices Framework

Implementation Guide 2430

Standard 2430 – Use of “Conducted in Conformance with the *International Standards for the Professional Practice of Internal Auditing*”

Indicating that engagements are “conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*” is appropriate only if supported by the results of the quality assurance and improvement program.

Revised *Standards*, Effective 1 January 2017

Getting Started

To conform with Standard 2430, the chief audit executive (CAE) should understand the requirements related to developing and maintaining a quality assurance and improvement program (QAIP) (the 1300 series of standards) and be familiar with the results of the internal audit activity’s current internal and external assessments. The CAE may also consider the board’s expectations for using the statement “conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*” in engagement reports.

Considerations for Implementation

When an internal audit activity reports on an engagement, there is no requirement to indicate whether the engagement was conducted in conformance with the *International Standards for*



the Professional Practice of Internal Auditing (Standards). However, using this statement builds the internal audit activity’s credibility. Standard 2430 prohibits using the statement unless the results of the internal audit activity’s QAIP — including current internal and external assessments — support a conclusion that the internal audit activity generally conforms with the *Standards*. Implementation Guide 1300 — Quality Assurance and Improvement Program provides additional guidance about QAIP requirements.

When an internal audit activity does not conform with the *Standards*, the internal audit activity may choose to state that the engagement was not conducted in conformance with the *Standards*. However, such a statement is not required.

Considerations for Demonstrating Conformance

When engagement reports include the statement “conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*,” the results of the QAIP often are sufficient to demonstrate conformance with Standard 2340. The internal audit activity’s determination of whether to use the statement in final communications may be documented in an engagement report template or other engagement communication records and/or internal audit policies and procedures. Comprehensive review of such documents would indicate whether the statement was used appropriately. Conversely, the internal audit activity may choose not to include a conformance statement in any engagement reports, and documentation of this decision is also acceptable as evidence of conformance with Standard 2430.



About The IIA

The Institute of Internal Auditors (The IIA) is the internal audit profession’s most widely recognized advocate, educator, and provider of standards, guidance, and certifications. Established in 1941, The IIA today serves more than 180,000 members from more than 170 countries and territories. The association’s global headquarters are in Lake Mary, Fla. For more information, visit www.globaliia.org or www.theiia.org.

About Implementation Guidance

Implementation Guidance, as part of The IIA’s International Professional Practices Framework® (IPPF®), provides recommended (nonmandatory) guidance for the internal audit profession. It is designed to assist both internal auditors and internal audit activities to enhance their ability to achieve conformance with the *International Standards for the Professional Practice of Internal Auditing* (*Standards*).

Implementation Guides assist internal auditors in applying the *Standards*. They collectively address internal audit’s approach, methodologies, and consideration, but do not detail processes or procedures.

For other authoritative guidance materials provided by The IIA, please visit our website at www.globaliia.org/standards-guidance or www.theiia.org/guidance.

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