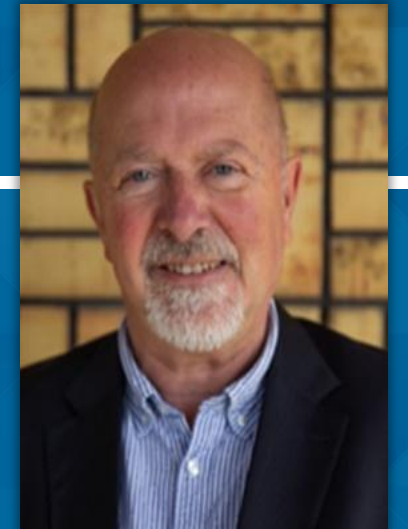# Aligning the PEMPAL Internal Audit Methodology with the Global Internal Audit Standards
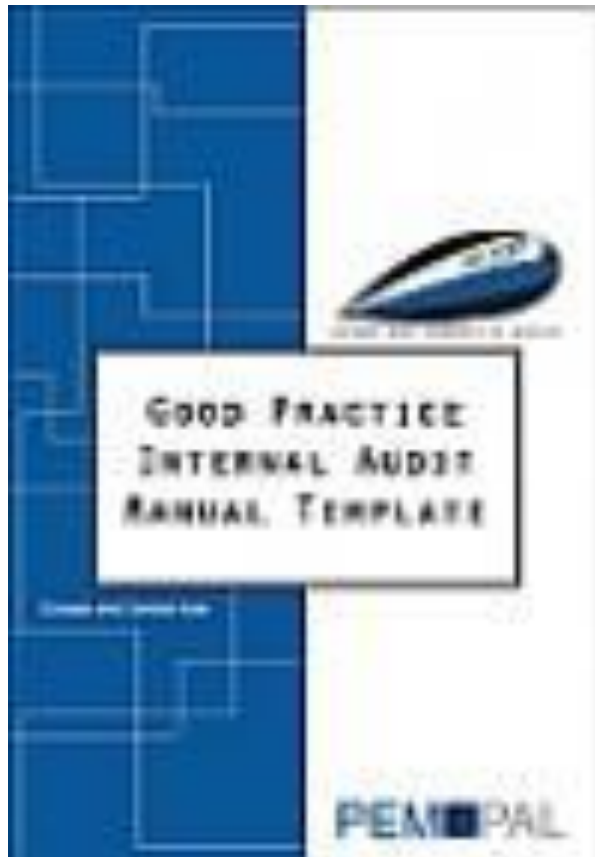
IACOP Thematic Day, 27 March 2025

Jean-Pierre Garitte, Audit Committee Chair, Past Chairman IIA Global

Aligning the IA Methodology with GIAS

PEMPAL Internal Audit Manual Template

Global Internal Audit Standards

Good Practice Internal Audit Manual Template

Europe and Central Asia

M⊕PAL

CONTENTS

PEMPAL Internal Audit Manual

CONTENTS

Domain 1

Domain 2

Domain 3

Domain 4

Domain 5

GIAS: built on 5 domains, 15 principles and 52 standards

☐ Purpose of internal auditing

☐ Principle 1: Demonstrate integrity

☐ Principle 2: Maintain objectivity

☐ Principle 3: Demonstrate competency

☐ Principle 4: Exercise due professional care

☐ Principle 5: Maintain confidentiality

☐ Principle 6: Authorized by the board

☐ Principle 7: Positioned independently

☐ Principle 8: Overseen by the board

GIAS: built on 5 domains, 15 principles and 52 standards

☐ Principle 9:   Plan strategically

☐ Principle 10: Manage resources

☐ Principle 11: Communicate effectively

☐ Principle 12: Enhance quality

☐ Principle 13: Plan engagements effectively

☐ Principle 14: Conduct engagement work

☐ Principle 15: Communicate engagements
results and monitor action plans

Testimonials on Impact of GIAS on IA manual

☐ Georgiana Van Rompuy (EC IAS)

☐ Tomáš Vyhnánek (Czech CHU)

The way forward

☐ Option 1. Rewrite the internal audit manual template starting from the GIAS.

    ▫ No relationship with our previous knowledge product.

    ▫ Time-consuming exercise.

    ▫ Not personalized PEMPAL knowledge product.

☐ Option 2. Update our knowledge product with what is missing (red areas), what is not complete (orange areas) and refer in our knowledge product to each single GIAS standard.

    ▫ There is a direct link between the old and new version of our knowledge product.

    ▫ Less time-consuming.

    ▫ Remains a PEMPAL product.