

Learn From The World. Share With The World.

The Global Internal Audit
Common Body of Knowledge
(CBOK)



www.theiia.org/goto/CBOK



CBOK

The Global Internal Audit
Common Body of Knowledge



The Vision of CBOK

The Global Internal Audit Common Body of Knowledge (CBOK) is the world's largest ongoing study of the internal audit profession. Supported by IIA chapters and institutes around the world, CBOK includes comprehensive studies of practitioners, senior management, audit committees, and boards. Consisting of several components, the study is anchored by a practitioner survey administered across the globe. The results provide a rich overview of how the profession is currently being practiced and changes that may be on the horizon.

“With help from internal auditors around the world, we can provide practitioners with data and knowledge to advance their careers for years to come.”

— Dick Anderson (USA) and Jean Coroller (France)
CBOK Co-Chairs

Learning About Internal Auditors Around the World

The CBOK study conducted its third global survey in 23 languages with participation from approximately 14,500 practitioners representing more than 150 North American chapters and 106 global institutes in 166 countries. The survey, a core component of the whole study, was open from Feb. 2, 2015, through March 27, 2015.

Eight Knowledge Tracks

Beginning in July 2015, reports gleaned from this data will be released on a monthly basis free of charge, thanks to the generous contributions and support from individuals, organizations, and IIA institutes. More than 25 titles have been identified and categorized into eight knowledge tracks focused on the profession's emerging issues in areas including the future of internal auditing, governance, global perspective, management, risk, standards, talent, and technology.

CBOK Resource Exchange

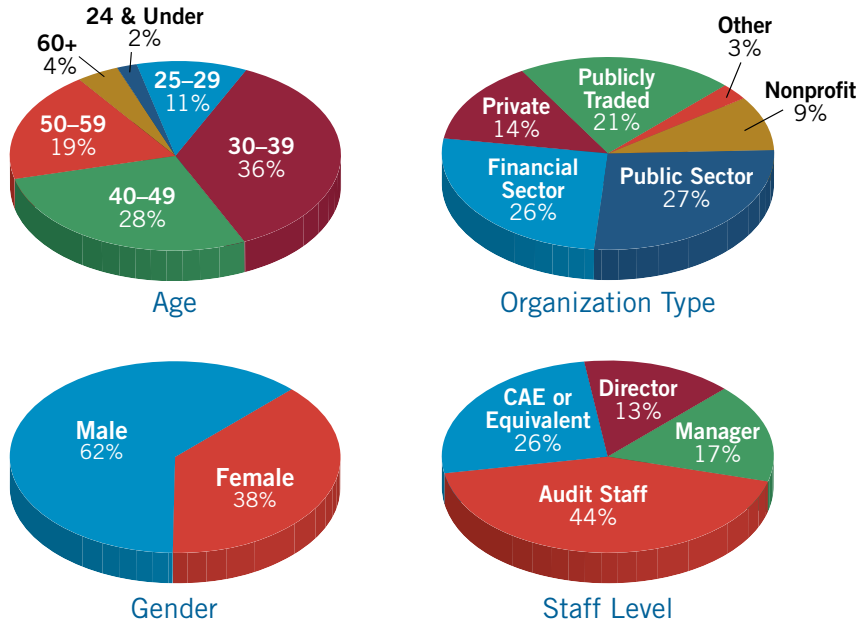
For those just learning about CBOK, or those who have been involved in the study for years, the CBOK Resource Exchange provides valuable information intended to establish CBOK as the largest and most comprehensive ongoing study of the internal audit profession ever conducted. With the historical data already collected, CBOK is truly becoming a living body of work.

Visit the CBOK Resource Exchange, www.theiia.org/goto/CBOK, for the latest information and news as well as to download new CBOK reports as they become available.



Internal Auditors Around the World

Characteristics of Global Respondents and Their Organizations



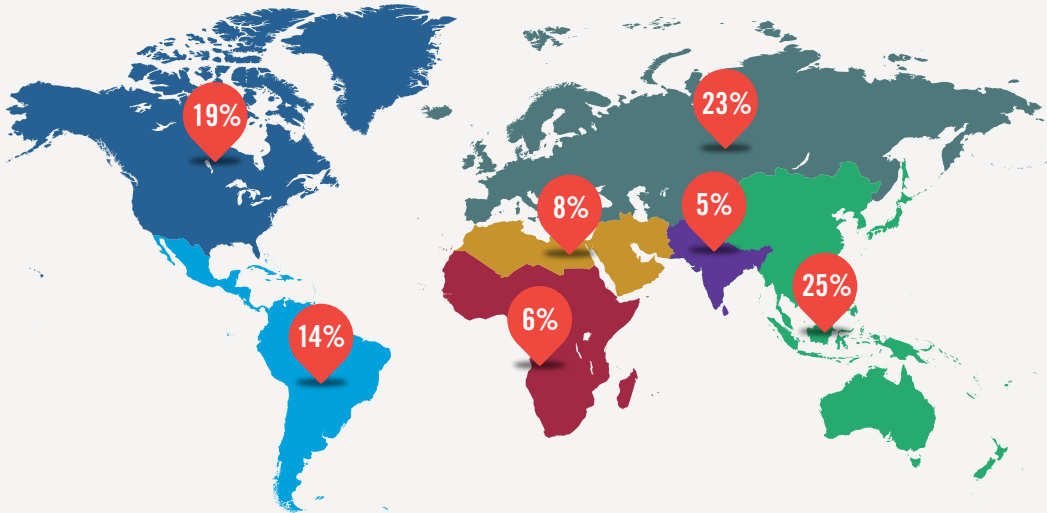
Survey Participation: Top 20 Institutes

Survey Completions

Rank	Institutes	Responses	Rank	Institutes	Responses
1	North America	2,772	11	Brazil	312
2	China	1,294	12	France	301
3	India	482	13	Malaysia	258
4	Spain	481	14	Turkey	214
5	Chinese Taiwan	447	15	Germany	212
6	Japan	397	16	Greece	211
7	South Africa	396	17	Indonesia	205
8	United Arab Emirates	346	18	Mexico	198
9	Switzerland	329	19	Chile	172
10	Saudi Arabia	324	20	Italy	170

CBOK Participation by Global Regions

- East Asia & Pacific: 25%
- Europe & Central Asia: 23%
- Latin America & Caribbean: 14%
- Middle East & North Africa: 8%
- North America: 19%
- South Asia: 5%
- Sub-Saharan Africa: 6%



Anticipated Report Release Schedule*

3rd Quarter 2015	<ul style="list-style-type: none"> • Driving Success in a Changing World: 10 Imperatives for Internal Audit • Top Technology Risks to Watch • Use of Technology for Internal Audit Processes • Financial Services Outlook • 10 Highlights from the Practitioner Survey–Europe (ECIIA)
4th Quarter 2015	<ul style="list-style-type: none"> • 10 Highlights from the Practitioner Survey–Latin America (CLAI) • Who Owns Risk? A Look at Internal Audit’s Changing Role • Fraud Risk: Detection and Prevention • Combined Assurance and the Three Lines of Defense • 10 Highlights from the Practitioner Survey–Asia (ACIIA) • Public Sector Outlook • Measuring Internal Audit Value and Performance • Interacting with Audit Committees • Core Competencies for Internal Auditors Around the World
1st Quarter 2016	<ul style="list-style-type: none"> • The Skills Most Desired by Internal Audit Managers for Staff • Use of Third Parties by Internal Auditing • CAE Career Paths • Women in Internal Auditing: Representation and Trends • Maturity Levels for Internal Audit Departments Around the World • 10 Highlights from the Practitioner Survey–Australia (SOPAC) • Evaluation and Incentive Programs for a Changing Internal Audit Market
2nd Quarter 2016	<ul style="list-style-type: none"> • 10 Highlights from the Practitioner Survey–Africa (AFIIA) • Ethical Pressures Faced by Internal Auditors • Certifications Held by Internal Auditors • Quality Assurance and Improvement Program Trends • IIA <i>Standards</i>: Conformance and Trends • Organizational Governance: Internal Audit’s Role • Integrated Reporting

*Report titles and release dates are subject to change.

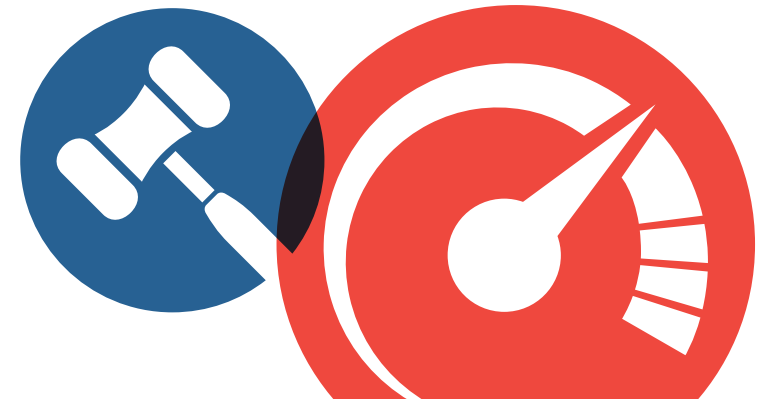
Here Are Some Ways CBOK Reports Can Work for You

A key objective of CBOK is to encourage knowledge sharing of the internal audit profession worldwide. Here are some ways you can use the reports generated from the study to help achieve this goal.

Using CBOK Reports and Presentations

1. Download the free reports to incorporate information from the study within your organization’s publications, education, and/or training.
2. Use the accompanying PowerPoint slides in your next public presentation.
3. Results can be used in your advocacy efforts with audit committees, senior management, regulators, and others. Include these findings in your audit reports and presentations.
4. Educators can use CBOK data to support their curriculum.
5. Academic researchers can use CBOK data for publishing independent peer-reviewed articles.

Visit the CBOK Resource Exchange, www.theiia.org/goto/CBOK, to access a comprehensive list of ideas on how you can use CBOK reports and data to unlock a wealth of global knowledge imperative for moving the internal audit profession forward.





CBOK

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Common Body of Knowledge

Be a Part of the Legacy: Support CBOK Research

The Global Internal Audit Common Body of Knowledge (CBOK) is made possible by donations to the William G. Bishop III, CIA, Memorial Fund from organizations, institutes, chapters, and individuals who want to make a lasting impact on the internal audit profession. Your donations directly fund the planning, implementation, execution, and delivery of the CBOK study.

With the support of the worldwide internal audit community, we can ensure CBOK fulfills its mission of providing a wealth of information to benefit internal audit practitioners around the world for generations to come.

Opportunities are still available to sponsor one of the many CBOK reports planned for release beginning in July 2015. To learn how you can sponsor a report or to make a donation to the general fund, visit the CBOK Resource Exchange or email research@theiia.org.

The IIA Research Foundation

CBOK is administered through The IIA Research Foundation (IARF), which has provided groundbreaking research for the internal audit profession for the past four decades. Through initiatives that explore current issues, emerging trends, and future needs, The IARF has been a driving force behind the evolution and advancement of the profession.

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