



ECIIA ACTIVITY REPORT 2016



ENHANCING GOVERNANCE THROUGH INTERNAL AUDIT



ECIIA VISION

Furthering the development of good Corporate Governance and internal audit at the European level through knowledge sharing, developing key relationships and impacting the regulatory environment.

ECIIA MISSION

To be the consolidated voice for the profession of internal auditing in Europe by dealing with the European Union, its Parliament and Commission and any other appropriate institutions of influence and to represent and develop the internal audit profession and good Corporate Governance in Europe.

ECIIA at glance

The European Confederation of Institutes of Internal Auditing (ECIIA) is the professional representative body of 36 national Institutes of Internal Audit in the wider European area and it represents more than 46.000 internal auditors in Europe.

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ENHANCING GOVERNANCE THROUGH INTERNAL AUDIT

Foreword



The year of 2015 has been a busy year with the new Commission taking place and the new organisation. In terms of regulations, the main European initiatives impacting the profession have been numerous. The European Commission has been active and introduced and implemented several directives from previous years, such as the Accounting Directive now coming to fruition, which introduced vast reforms in the auditing industry, and the Non-Financial Reporting Directive. With rapid technological innovation must come a response from the European level, which has been especially evident this year with the introduction of several new technological directives, which include: The Network and Information Security Directive and the Data Protection Directive which addresses the citizens' right to fundamental data protection.

The Banking sector has been transformed with the start of the Supervisory activities by the European Central Bank and the new approach by the ECB auditors.

The implementation of Solvency II has forced the internal auditors in the Insurance sector to adapt their assurance work.

The ECIIA has been very active and has achieved many new successes. We could intensify our contacts with the European Banking Authority (EBA) and continued to contribute positions of the internal audit profession to their new and amended guidelines. Our contact with ECB grew even stronger this year as we worked together to provide input for the best possible audit guidelines for the SSM banks. We also participated in the working groups for the redaction of the non-financial guidelines. We have advocated with new targets, such as: DG Connect that deal with cybersecurity directives and DG Justice that have been dealing with the data protection directives. As ever, here at ECIIA, we have been looking to continue to strengthen our relationship and collaboration with ecoDa and FERMA, having co-hosted events with them throughout the year, including the Working Breakfast on Country-by-Country reporting.

The Board has also worked very hard on the new ECIIA Governance model, together with representatives from the members, and new Articles of Associations will be proposed at the Extraordinary General Assembly in October. Two extended Board meetings with the members (CEOs) have taken place this year in order to reinforce the strong bonds between all parties involved. All this hard work has been possible thanks to the involvement of the Board members, the Committee members and the support of the NIS. I want to take the opportunity to thank everyone for their hard work and I look forward to another successful year.

Yours faithfully,

Henrik Stein
ECIIA President

Introduction

About ECIIA



The ECIIA is the voice of internal audit in Europe. Our role is to enhance corporate governance through the promotion of the professional practice of internal auditing. Our members comprise national institutes of internal auditing from countries that fall within the wider European region. We are

heavily involved in advising and consulting with other European institutions on internal auditing and represent our members to governments, legislators, and policy-makers, professional bodies.

Our members belong to Global IIA, a body that represents over 180,000 internal auditors worldwide. ECIIA works with Global IIA to promote the professional practice of internal auditing in Europe.

What is Internal Auditing?

Global IIA has set out the formal definition of internal auditing in its International Professional Practices Framework. In summary, it says:

“Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.”

Performed by professionals with in depth understanding of the business systems, processes and culture; the internal audit activity provides assurance that internal controls in place are adequate to mitigate the risks, governance processes are effective and efficient and organizational goals and objectives are met.

Business Review

2015 has been another year of change with the new European Commission under President Juncker into office in November 2014.

This Commission is determined to drive this change, and to work with the European Parliament and the Council to ensure it happens. That is why they decided to focus on the 'big things' like jobs and growth, in line with the ten priorities set up by President Juncker's Political Guidelines. Some will impact the internal audit profession.

The Commission has prepared a strategy that has identified the major challenges to complete a secure, trustworthy and dynamic Digital Single Market. The Strategy will focus on six strands: building trust and confidence, removing restrictions, ensuring access and connectivity, building the Digital economy, promoting e-society and investing in world-class ICT research and innovation.

In 2015, as part of the Digital Single Market Strategy, the Commission has aimed to conclude ongoing inter-institutional negotiations on proposals such as the common European data protection reform and the Regulation on a Connected Continent. It has also proposed new initiatives, legislative and non-legislative, to bring the Digital Single Market to the level of ambition needed to respond to the existing challenges. In this context, the Commission has notably been complementing the regulatory telecommunications environment, modernising EU legislation on copyright and on audiovisual media services, simplifying the rules for consumers making online and digital purchases, facilitating e-commerce and enhancing cyber-security and mainstream digitisation across policy areas.

The completion and implementation of the significant overhaul of the financial regulatory framework in response to the financial crisis, including the implementation of the new banking supervisory and resolution rules, remains a major area of the Commission's work. The regulatory framework will be further strengthened by a proposal on crisis management and resolution of systemic non-banking entities.

While recognising the competence of Member States for their taxation systems, the Commission will step up efforts to combat tax evasion and tax fraud and respond to our societies' call for fairness and tax transparency.

The Audit Reform has entered into force in June 2016 and the Directive on Non Financial Reporting will be effective as of January 2017 for the companies. The guidelines for the implementation, though, are in preparation and will be published before the end of 2016.

News from Europe

Accounting Directive 2013/34/EU - The Audit Reform with 2 years transition period

EU legislation to reform the statutory audit market was adopted in April 2014. The laws apply from 19th June 2016. The key issues impacting the statutory audit included in the new EU audit reform legislation and, in particular, the requirements for public interest entities (PIEs) are:

- Mandatory audit firm rotation for PIEs
- New requirements for audit committees (or their equivalent) relating to their oversight of the performance of the audit and their assessment
- Additional restrictions on the provision of non-audit services by the statutory auditor to their PIE audit clients. Internal audit is now officially on a “blacklist” of services that accountancy firms are forbidden from providing to their statutory audit clients.
- New requirements regarding reporting by the statutory auditor
- Explanation of the definition of Public Interest Entities (PIEs)

The Non-Financial reporting Directive and guidelines 2014/95/EU (DG FISMA)

The European Parliament adopted on 15 April 2014 the Directive on disclosure of non-financial and diversity information by certain large undertakings and groups, which will amend the existing accounting legislation to increase the relevance, consistency and comparability of information, disclosed. The Directive will enter into force once adopted by the Council and published in the Official Journal of the European Union. The indicative expected transposition date for EU Member States is the December 6, 2016, meaning that companies might be required to publish their first reports for the year 2017. It is expected that new requirements will warrant greater effectiveness of disclosure of non-financial information as well as harmonise and streamline current reporting practices, while, retaining a degree of flexibility. The guidelines will be published by the end of 2016.

The Network and Information Security Directive 2013/0027 (COD) (DG Connect)

The Directive on security of network and information systems (the NIS Directive) was adopted by the European Parliament on 6th July 2016. The Directive has entered into force in August 2016. Member States will have 21 months to transpose the Directive into their national laws and 6 months more to identify operators of essential services. The NIS Directive provides legal measures to boost the overall level of cybersecurity in the EU by ensuring the Member States preparedness by requiring them to be appropriately equipped, e.g. via a Computer Security Incident Response Team (CSIRT) and a competent national NIS authority; cooperation among all the Member States, by setting up a cooperation group, in order to support and facilitate strategic cooperation and the exchange of information among Member States.

News from Europe

The NIS Directive provides legal measures to boost the overall level of cybersecurity in the EU by ensuring:

- Member States preparedness by requiring them to be appropriately equipped,
- Cooperation among all the Member States
- A culture of security across sectors which are vital for our economy and society and moreover rely heavily on ICTs, such as energy, transport, water, banking, financial market infrastructures, healthcare and digital infrastructure.

DG Justice: data protection 2016/680

The European Commission put forward its EU Data Protection Directive on 27th April 2016 to make Europe fit for the digital age. The Directive consists of two instruments: The General Data Protection Regulation will enable people to better control their personal data. At the same time modernised and unified rules will allow businesses to make the most of the opportunities of the Digital Single Market by cutting red tape and benefiting from reinforced consumer trust.

The Data Protection Directive for the police and criminal justice sector will ensure that the data of victims, witnesses, and suspects of crimes, are duly protected in the context of a criminal investigation or a law enforcement action. At the same time more harmonized laws will also facilitate cross-border cooperation of police or prosecutors to combat crime and terrorism more effectively across Europe.

While the Regulation will enter into force on 24 May 2016, it shall apply from 25 May 2018. The Directive enters into force on 5 May 2016 and EU Member States have to transpose it into their national law by 6 May 2018.

The Shareholders Right Directive - DG FISMA: Country by country reporting 2014/0121 (COD)

The original proposal to amend the Directive was put forward by the European Commission in April 2014 as part of its corporate governance package. The proposals covered shareholder identification and transparency around the activities of proxy advisors, asset managers and institutional investors. They also included provisions to increase the transparency and influence of shareholders on related party transactions between a company and its management, directors, controlling shareholders or companies of the same group, and on voting and reporting on directors' pay.

EU laws introducing country by country reporting requirements first for the extractive and logging industries in 2013 (Accounting Directive 2013/34), then for the financial institutions (Capital Requirements Directive 2013/36) and the Commission's new proposal released on April 12, 2016 for the largest corporations and public interest entities (including FTSE companies), which will expand country-by-country reporting

beyond the industry sectors The annual report disclosures would include, for each relevant country, turnover; number of employees on a full-time equivalent basis;

value of assets and annual cost of maintaining those assets; sales and purchases; profit or loss before tax; tax on profit or loss; and public subsidies received.

News from Europe

The European Commission is proposing a one-year implementation period for all member states and between half a year and one year for businesses. The first country-by-country reporting can be expected by 2018.

Bank Supervision: ECB Supervisory activities and Capital requirements Directive 2013/36/EU (CRDIV)

The Capital Requirements Directive (CRD) is one of the two legal acts comprising the new CRD IV. It is the legal framework for the supervision of credit institutions, investment firms and their parent companies in all Member States of the European Union and the EEA, and is the basis of the Single Supervisory Framework introduced this year. It is a new system of banking supervision for Europe. It comprises the European Central Bank and the national supervisory authorities of the participating countries.

Its main aims are to:

- ensure the safety and soundness of the European banking system
- increase financial integration and stability
- ensure consistent supervision

The SSM is one of the two pillars of the EU banking union, along with the Single Resolution Mechanism.

The ECB directly supervises the 129 significant banks of the participating countries. These banks hold almost 82% of banking assets in the euro area.

Ongoing supervision of the significant banks is carried out by Joint Supervisory Teams (JSTs). Each significant bank has a dedicated JST, comprising staff of the ECB and the national supervisors. These teams work closely with the internal auditors.

Solvency II implementation for the insurance sector 2009/138/EC: EIOPA

The implementation of Solvency II on 1 January 2016 has been a crucial step forward for policyholder protection and the insurance single market in the European Union. With Solvency II insurance companies will hold capital in line with the risks that they are subject to in their activities, are incentivised to upgrade their governance and risk management systems and increase the transparency of their businesses by enhancing the reporting to supervisors and the public disclosure. Not only (re)insurance industry but also the national competent authorities (NCAs) will start applying the fundamentally sound principles, on which Solvency II is based.

ECIIA Publications and Responses to Consultations

Internal audit's central role in the future of corporate reporting July 2016

Internal audit has a central role to play in the future of corporate reporting as an adviser on, and a builder and consolidator of the reporting process itself, according to the ECIIA's response to a consultation on the issue by the Federation of European Accountants (FEE).

"Internal audit adds value to corporate reporting by providing an informed and independent review on processes, risks and controls," ECIIA President Henrik Stein said in the confederation's formal response to FEE.

In the future, developing integrated thinking would be critical if organisations were to be able to present a coherent and comprehensive picture of their long-term strategy and performance, he said. This would require the creation of cross-functional teams, which would include all key areas within the organisation.

He said organisations needed to adopt clear and unambiguous assurance models to report effectively.

"It is necessary for internal and external assurance providers to form a common view on issues of relevance, materiality, accuracy and completeness," he said. "Combined assurance is needed to achieve an informed view on whether reports are fair and balanced and also to improve efficiency."

More communication needed between internal audit and regulators May 2016

Regulators should require regular, structured and on-going dialogue between the competent authorities supervising insurers and the internal auditors working in them, the ECIIA has said in response to recent consultation by EIOPA (European Insurance and Occupational Pensions Authority).

That is because internal audit is well placed to provide an independent opinion about the internal controls, risk management and governance of the companies concerned. Almost 8 out of 10 auditors in Europe say they follow the three Lines of Defence Model at some level, which enables them to provide objective assurance to their organisations.

Three lines of defence model crucial to success of non-financial reporting April 2016

Internal audit can contribute most effectively to the successful implementation of the European Commission's (EC) directive on non-financial reporting in organisations that have adopted the three lines of defence model of corporate governance, the ECIIA



has told the EC. Independent internal audit departments can help organisations transform their compliance with the directive from a box-ticking

exercise to something that improves the accuracy and transparency of information across the entire enterprise.

“Internal audit has a broad view across all the systems and processes in organisations, and an in-depth understanding of risks and controls,” wrote ECIIA President Henrik Stein in the body’s response to the consultation. “This puts it in an ideal position to provide advice, assurance and insight around the reporting of non-financial information.”

***Governance gap in Europe’s cyber laws
March 2016***

Europe’s current legislation on cybersecurity does not include robust corporate governance processes to help businesses manage cyber risks across their operations, ECIIA says.

ECIIA calls on the European Commission (EC) to develop legislation and guidance frameworks to promote integrated, cross-departmental approaches to manage cyber risks, in its response to the body’s recent consultation exercise. It says a wide range of partners within organisations needs to co-ordinate their efforts in this area including compliance, finance, human resources, internal audit, IT and legal functions.

***EBA clarifies internal audit’s position as third line of defence
February 2016***

The European Banking Authority (EBA) has adopted important clarifications suggested by ECIIA over the role and position of internal audit in the governance structure of companies looking to adopt sound remuneration policies.

In particular, EBA has said in the final draft of its Guidelines on sound remuneration policies that internal audit should form an independent third line of defence reporting directly to the board so that it can audit the activities of the other control functions.

***Internal auditors should be included in communication between auditors and supervisors
January 2016***

Internal auditors should be included in the communication process over the scope of work to be undertaken by the statutory auditors and supervisors of credit institutions, the ECIIA has told the European Banking Authority.

In a written response to the EBA’s consultation on how auditors and supervisors could exchange information better – EBA/CP/2015/17 – ECIIA says: “Communication



between competent authorities and statutory auditors, as deemed prudent at any phase of the supervisory or audit processes, may be enhanced by the inclusion of the internal auditors of the credit institution.”

ECIIA Publications and Responses to Consultations

ECIIA to work with Commission’s DG Connect Group December 2015

The ECIIA is to work with the European Commission’s DG Connect group to consult on the body’s emerging Digital Agenda for Europe Initiative. The move entails members of the ECIIA’s Public Affairs Committee and its Board responding to the EC’s ongoing consultations on data privacy and cybersecurity – two complex and fast-changing areas that internal auditors need to keep abreast with.

The Commission announced that the European Parliament and the Council, following final negotiations between the three institutions, had agreed the EU Data Protection Reforms.

While these reforms herald in ground-breaking changes to data protection across Europe, more consultations on data privacy and cybersecurity are to follow. The agreed reforms comprise two instruments main instruments, ‘The General Data Protection Regulation’ and the ‘The Data Protection’.

Internal audit could review corporate tax disclosures September 2015

Internal auditors could play a key role in the European Commission’s (EC) efforts to improve corporate tax transparency by reviewing organisations’ disclosures to the tax authorities, or to the general public, the European Confederation of Institutes of Internal Auditors says.

“Internal auditors are ideally placed to give assurance over the contents of the disclosure document and the controls governing the processes in place to generate it,” Thijs Smit, former ECIIA President, says, responding to the EC’s consultation on tax transparency. “So we see no need for an external reviewer to check whether the report has been properly compiled and is based on sound data.”

The Commission is canvassing views on whether all large businesses in the European Union should be required to disclose the tax they pay in every country where they operate, either to the tax authorities, to the public, or to both.

Blueprint for better collaboration June 2015

ECIIA and EUROSAI have published a document that compares the structure and goals of their respective professions, providing a blueprint for better collaboration between the bodies. The study – Comparison of supreme audit institution

organisations and internal audit institution organisations – details key facts about each body in an easy-to-use format. Areas of comparison include professional standards, certifications, the scope of activity for each type of auditor, along with the institutions’ organisational structures, key stakeholders and external partners.

While supreme audit institutions are external auditors and tend to focus more on financial management in public bodies, they often rely on the work of internal auditors at the organisations they audit. By sharing knowledge and working practices, the bodies hope to improve the effectiveness of both corporate governance and their own audit work.

European Governance Magazine

PARIS CONFERENCE SPECIAL issue (29/2015):

Greater regulation and pressure from businesses to thrive after a protracted period of low-to-no growth has put internal auditors under the spotlight: a special report from ECIIA’s annual conference in Paris, September 2015.

And Digital Europe: how Europe is facing increased regulation just at the time when many companies are preparing for greater investment in digital services and cybersecurity. Plus the usual news, views and more.



AUDIT REVOLUTION Issue (28/2015)



The new banking supervision regime in Europe is pushing a new revolution in internal audit practice, according to a feature in the latest issue of the ECIIA’s magazine European Governance. Since the introduction of the Single Supervisory Mechanism in late 2014, internal auditors have had to adopt their working methods across a whole range of business processes as banks gear up to meet the supervisor’s new approach.

ECIIA Events

ECIIA Conference on Governance, Risk and Control – Stockholm October 2016

Each year, the ECIIA Conference is arranged in different European countries and the host for 2016 is the Institute of Internal Auditors (IIA) in Sweden.

The ECIIA Conference is where more than 600 colleagues from all over the world are able to meet and participate in interactive workshops, seminars and presentations and choose from more than 50 speakers covering a wide range of topics allowing the customization of the conference to one’s specific needs. Last but not least, by participating one will experience all that Stockholm has to offer, including a Nobel themed gala dinner at the City Hall.



The Conference will take place at the Stockholm Waterfront Congress Centre on October 6-7.

Country-by-Country Reporting – From Risks to Opportunities ECIIA and FERMA Working Breakfast - June 2016

On 28th June, ECIIA and FERMA held a joint working breakfast in European Parliament on the theme of “Country-by-Country Reporting: From Risks to Opportunities”. Its goal was to explore the implications of the Commission’s new proposal on country-by-country reporting for the external strategy towards the general public but also investors and the conditions for a successful implementation of the new rules.

The key themes of the debate included:

- A scope of the proposal, impacted organisations and countries
- The EU leadership role in financial transparency





- The cost of not being prepared
- An opportunity to expand the strategic involvement of risk managers
- The role of Chief Audit Executive and Chief Risk Officer

Internal auditors to create value from non-financial reporting directive April 2016

Internal auditors can help companies obtain a holistic and accurate view of their activities by helping to properly implement the European Commission’s new non-financial reporting Directive, said ECIIA Vice President Farid Aractingi at a recent conference organised by ECIIA, ACCA and ecoDa.



“Internal auditors partner with external assurance providers to ensure that engagements are performed efficiently, reliably and cost-effectively,” said Aractingi. “Therefore, they are in a good position not only to help implement the non- financial reporting system but also to ensure that it is not just a box-ticking exercise.”

For companies to create successful non-financial reporting practices, internal auditors would need to help develop the appropriate framework and define the KPIs to be included in the report. There is no “one-size-fits-all” solution to the directive, he said.

Nicolas Bernier-Abad, DG FISMA at the European Commission, explained to the conference that the aim of the directive was not to create a new report, but enhance the content of existing management reports on a range of issues – including the environment, social obligations, corruption, bribery and human rights.

Paris Conference: Internal audit at centre of sound management October 2015

“Internal control and internal audit are at the centre of sound management, especially for credit institutions in advanced financial systems,” Danièle Nouy, Chair of the Supervisory Board of the Single Supervisory Mechanism (SSM), told over 800 delegates at the ECIIA’s annual conference in Paris last September.



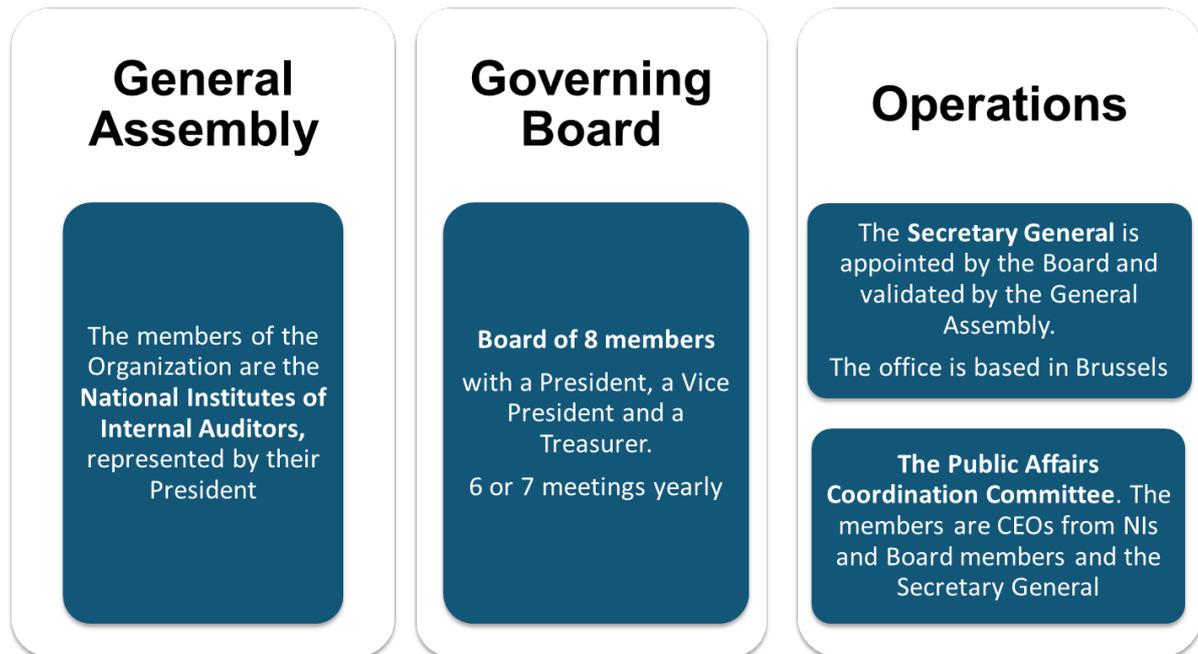
She said the SSM had focused its attention on the controls and the internal governance of credit institutions, and made them a key feature of its methodology from the beginning. That had given internal audit a vital role to play in ensuring the overall governance framework was effective – siting its position as the third line of defence. Furthermore, she added that the SSM assessed how effective and reliable internal audit functions were during the yearly Supervisory Review and Evaluation Process. It looked at how independent internal audit was from management, whether it had the right resources to do its job, and whether it had enough power to enforce any remediation actions. She also declared that, in future, there would be enhanced dialogue between internal auditors and the supervisors. “Now more than ever, a robust and capable internal audit function, with the skills to identify risk control deficiencies and with the independence and authority to pursue its role, is essential to also ensure the adequate discharge of

management body responsibilities,” she said. “In this vein, internal auditors are, as well, a traditional ally of the prudential regulator.”

ECIIA Governance

Governance Structure

The organization of ECIIA is made of different bodies:



ECIIA has reviewed the governance model and will propose new articles of associations and new internal regulations at the General Assembly in October.

Different Committees have been set up to support the operations:

- The Banking Committee
- The Insurance Committee
- The EUROSAI Committee
- The Governance Committee

All the members are volunteers, active in in internal auditing and sharing their experiences cross Europe.

Board Composition



Henrik Stein
President
IIA Germany



Farid Aractingi
Vice-President
IIA France



Kristiina Lagerstedt
Treasurer
IIA Finland



Melvyn Neate
IIA UK & Ireland



Juan Ignacio Ruiz Zorrilla
IIA Spain



Martin Stevens
IIA Norway



Silvio de Girolamo
IIA Italy



Thierry Thouvenot
IIA Luxembourg

Secretary General



Pascale Vandenbussche

The Public Affairs Committee

Our Public Affairs Committee actively promotes the profession of internal auditing by communicating its value to governments, legislators, policy-makers, regulators and the media. It seeks to ensure the need for internal audit is taken into account when regulations and legislation is being drafted.



Alistair McIntosh
IIA UK & Ireland



Silvio de Girolamo
IIA Italy
Chairman



Thierry Thouvenot
IIA Luxembourg



Juan Ignacio Ruiz Zorrilla
IIA Spain



Henrik Stein
IIA Germany



Hans Joachim Büsselberg
IIA Germany



Pascale Vandebussche
ECIIA
Secretary General



Mentes Albayrak
IIA Turkey

EUROSAI Committee :

JI Ruiz Zorrilla, M Neate, S Llamas, E Lucas

Insurance Committee :

HJ Busselberg, E Parretta, A Buseti, S Vicente Alonso, AM Andtback Beckmann, B Lefebvre, A Kas

Banking Committee :

H Stein, T THouvenot, J Bendermacher, M Lemasson, E Martinez Gomez, N Rimmer, R de Marchis, P Vandebussche

Governance Committee :



M Neate, N Wagner, I Peters, J Faleato, P Mocquard, H Van Koeckhoven, P Vandenbussche

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ENHANCING GOVERNANCE THROUGH INTERNAL AUDIT

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