The IIA Style Guide
(Revised April 2011)

The IIA Style Guide was developed after careful consideration of The Institute’s editorial needs and is intended to ensure consistency of editorial style and usage across Institute publications. It applies to all IIA print and online materials.

Appendix sections of this guide are designed to meet the specific needs of The IIA’s International Professional Practices Framework, Curriculum Development, and Conference materials. In some cases, these sections include exceptions to the main IIA guide. Note that the appendices apply only to their respective areas.

The IIA recognizes the Associated Press (AP) Stylebook as its primary reference for grammar and style issues. The IIA Style Guide is intended to show exceptions to AP style or address areas not covered by AP. For items not covered in either reference, refer to Merriam Webster’s Collegiate Dictionary, 11th Edition. The AP Stylebook is available online — many IIA employees have subscribed to the Web-based version. To order an online subscription, visit www.apstylebook.com.

Use references in this order:
- The IIA Style Guide
- AP Stylebook
- Merriam Webster’s Collegiate Dictionary, 11th Edition

For items not covered in the above listed references, contact Style Committee Chair David Salierno (david.salierno@theiia.org).
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ACRONYMS AND ABBREVIATIONS
Spell out most acronyms and abbreviations on first reference, followed by the abbreviation in parentheses.

*EXAMPLE:*
The chief information officer (CIO) called a meeting.

If the abbreviation spells out a word, assume that it’s pronounced as the word.

*EXAMPLE:
SAP instead of the individual letters S-A-P. Therefore, use a SAP, not an SAP.*

Common Abbreviations
Below is a list of commonly used abbreviations that must be spelled out on first reference.

- ACL – access control list (*Note: Do not spell out when referring to the audit software product)*
- CIO – chief information officer
- COBIT – *Control Objectives for Information and Related Technology* (*Note: Spell out and italicize on first occurrence. Do not italicize when abbreviated after first reference.)*
- CPE – continuing professional education
- CSO – chief security officer
- DOS – denial-of-service (attack)
- FTP – file transfer protocol
- GAAP – Generally Accepted Accounting Principles
- GTAG – Global Technology Audit Guide
- ID – identification
- IM – instant messaging
- IP – Internet protocol
- ISO – International Organization for Standardization (e.g., *The International Organization for Standardization (ISO) 17799 Standard*) (*Note: It is not necessary to use ISO/IEC when referring to an ISO standard)*
- ITIL – information technology infrastructure library
- LAN – local area network
- NIST – National Institute of Standards and Technology
- PCAOB – U.S. Public Company Accounting Oversight Board
- SDLC – systems development life cycle
- SEC – U.S. Securities and Exchange Commission
- SLA – service-level agreement
- SQL – structured query language
- SSID – service set identifier
- TCP – transmission control protocol
- US-CERT – U.S. Computer Emergency Readiness Team
- VCR – video cassette recorder
- VOIP – voice over Internet protocol
- WAN – wide area network
- WiMax – Worldwide Interoperability for Microwave Access
Exceptions
There is no need to spell out the following terms, even on first reference.

- USA (when used as part of an address)
- HTTP (lowercase in Web addresses)
- IT
- PC
- plc (plc stands for public limited company, similar to Inc. or Ltd., and should be written in lowercase letters with no period following the company name)
- TV
- URL
- U.S. (only when used as an adjective (e.g., the U.S. president saluted the flag). Per AP, spell it out when used as a noun (e.g., he traveled to the United States.)
- User ID (no need to spell out ID when used with user ID)
- Wi-Fi

Plurals
If an abbreviation is used in plural form when first introduced, add a lowercase “s” to the end of it. Thereafter, continue to use the lowercase “s” as applicable.

EXAMPLE:
More than 100 chief audit executives (CAEs) responded to the recent survey. Only one CAE offered a complaint. The other CAEs posted positive comments.

Sarbanes-Oxley
U.S. Sarbanes-Oxley Act of 2002 on first reference, Sarbanes-Oxley thereafter. Do not use abbreviations such as SOX or SARBOX.

Sarbanes-Oxley Section 404 (no comma)

Dodd-Frank

BULLETS
Always capitalize the first word in a bulleted item.

If each item in a bulleted list is a complete sentence, or if each bulleted item completes the preceding phrase, place a period at the end of each item.

EXAMPLE:
We used many tactics to calm the dog:

- Sherry gave him a bone.
- Susie sang to him.
- Carey rubbed his belly.

EXAMPLE:
At the picnic, we will need:

- Paper plates.
- Colorful napkins.
- Styrofoam cups.
Avoid ending the sentence preceding a bulleted list with the following.

(See Appendix B for Curriculum Development’s alternate treatment of bulleted lists.)

**CAPITALIZATION**
In general, avoid unnecessary capitals.

**Hyphenated Words**
For hyphenated words in a title, or when part of a proper noun in regular text, lowercase the word after the hyphen. (Note: “Certification in Control Self-Assessment” is an exception to this rule, as it is a registered name.)

*EXAMPLE:*
Knowledge-sharing Process

**Normally Lowercased Words**
For company names that are all lowercase, capitalize the first letter of the name only if it falls at the beginning of a sentence.

*EXAMPLE:*
EBay is an e-commerce company.

**IIA Certifications**
The Certified Internal Auditor exam is a registered name and should be capitalized as such. Other references to certified internal auditors do not require capitalization.

*EXAMPLES:*
Certified Internal Auditor exam
certified internal auditor designation
John is a certified internal auditor.

**The IIA**
Capitalize IIA conference and seminar titles.

(See “IIA References” for rules regarding capitalization of “The”)

(See “IIA Publications and Other Documents” for document capitalization rules as well as information on Practice Advisories, Position Papers, and Practice Guides.)

**Job Title**
Capitalize a person’s title if it is a line item (stands alone on a line).

*EXAMPLE:*
John Smith
Internal Audit Manager
Jefferson Wells Inc.

Within regular body copy, however, follow AP, which says to capitalize titles only if they appear directly before a person’s name.

*EXAMPLE:*
Internal Audit Director John Smith led the meeting.
Do not capitalize job titles after a person’s name.

*EXAMPLE:*
John Smith, internal audit director for Dow Chemical, gave a presentation.

**Boards and Committees**
*Committees, task forces, and boards* are not capitalized when they are used generically.

*EXAMPLES:*
This book is marketed toward audit committee members and board of regents members.
The board of directors helps govern company operations.

*Audit Committee* and *Board of Directors* are capitalized when they refer to a specific organization’s committee or board, even if the full name of the board or committee appears without the company name.

*EXAMPLES:*
the General Motors Audit Committee
the Board of Directors for Xerox
The IIA’s Board of Regents

Do not capitalize abbreviated references, such as *the board* or *the committee*, even if they refer to a specific organization’s committee or board.

*EXAMPLE:*
the board at General Motors

**Internal Audit**
Do not capitalize *internal auditor* unless it’s used as part of a formal title preceding someone’s name.

Capitalize the full department name (including the word *Department*, when referring to the audit department at a specific company).

*EXAMPLE:*
Microsoft’s Internal Audit Department

(See “Internal Audit” below for more information on internal audit versus internal auditing.)

**Big Four**
*Big Four* is capitalized when referring to the Big Four accounting firms.

(See “Preferred Words and Phrases” below for more information on referring to Big Four accounting firms.)

**COMMAS**
Always use a comma before *and* in a series.

Right:  I have dogs, cats, and mice.
Wrong: I have dogs, cats and mice.

**CREDENTIALS**
When listing credentials after someone’s name, always place CIA first and then list other IIA designations. The only exception is doctoral titles (e.g., PhD, JD), which should appear before CIA. Do not list masters- or undergraduate-level designations (e.g., MBA, BA, etc.).

**DATES**

Use all four digits when referring to years, or to a span of years.

*EXAMPLES:*

- From 2009 to 2010
- 2009–2010

Avoid seasonal references (one person’s winter is another’s summer). Use names of specific months instead.

*(See Appendix A for the IPPF’s exception to AP style regarding months.)*

**HYPHENS AND DASHES**

**En Dashes**

Use an en dash (–) for durations (to separate numbers), and do not put a space before or after (4:00–5:00 p.m.)

*EXAMPLE:*

- Right: The committee will meet on January 3–4, 2009.
- Wrong: The committee will meet on January 3-4, 2009

*(Note: The en dash can be found in MS Word under Insert/symbol/more symbols/special characters/en dash; on the Mac — Insert/symbol/advanced symbol/special characters/en dash.)*

*(See Appendix C for a Conferences exception regarding use of en dashes to separate numbers.)*

**Em Dashes**

Use an em dash (—) to separate parts of a sentence, not hyphens or en dashes. There should be one space on either side of the em dash.

*EXAMPLE:*

- The internal auditor should — unless directed otherwise by the management — confer directly with those responsible for processes and procedures.

Do not begin a line with an em dash.

*EXAMPLE:*

- Right: He listed the qualities — intelligence, humor, and independence — that he liked.
- Wrong: He listed the qualities — intelligence, humor, and independence — that he liked.
(Note: The em dash can be found in MS Word under Insert/symbol/more symbols/special characters/em dash; on the Mac — Insert/symbol/advanced symbol/special characters/em dash.)

**Common Hyphenated Words**

- anti-spam
- anti-spyware
- agreed-upon (adj.)
- client-server
- co-sourcing
- co-sponsor (hyphenate when it refers to a person), cosponsored by health care
- counter-party (derivatives term)
- decision-making (adj., noun)
- enterprise risk management (not hyphenated)
- flowchart (noun), flow-chart (verb)
- health care (noun), health-care (adj.)
- Institute-wide
- interest rate (not hyphenated as a noun or adj.)
- internal control (not hyphenated as a noun or adj.)
- investment-contract language
- non-interest-bearing (adj.)
- on site (noun), on-site meeting (adj.)
- risk management (not hyphenated as a noun or adj.)
- stale-dated checks
- whistleblower
- workpapers
- year-to-date (adj.)

**IIA PUBLICATIONS AND OTHER DOCUMENTS**

**IPPF**

*International Professional Practices Framework (IPPF) — Capitalize framework title, no italics. If just framework is used in subsequent references, it should be lowercased.*

Upon first occurrence, references to framework components (as well as the framework itself) should be preceded by *The IIA’s.*

**EXAMPLE:**

*The IIA’s International Professional Practices Framework*

No italics for: Code of Ethics, Practice Advisory, Practice Guides, or Position Papers.

**Standards**

*International Standards for the Professional Practice of Internal Auditing — Write out and italicize complete title upon first reference, followed by (Standards) in cases where there are subsequent references. (Note: Be sure not to italicize the parentheses.) Use just Standards for subsequent references.*

Treat *Standards* as singular when referring to the complete body of standards known as the *International Standards for the Professional Practice of Internal Auditing.*

*Right: The Standards is updated periodically.*
Wrong: The Standards are updated periodically.

When referring nonspecifically to standards within the International Standards for the Professional Practice of Internal Auditing, the word “standards” must be lowercased and unitalicized, and then it may be treated as plural where appropriate.

EXAMPLES:
Many standards use the term must to specify an unconditional requirement.
He pointed to one standard that uses the term should.

Capitalize “Standard” and include the entire name of the standard when referencing a specific standard.

EXAMPLE:
IIA Standard 1300: Quality Assurance and Improvement Program (On subsequent references, use “Standard 1300” or “the standard.”)

Practice Advisories
The IIA’s Practice Advisories; the Practice Advisories (when referring to The IIA’s overall body of practice advisories); a practice advisory

Include the entire name of the Practice Advisory on first reference.

EXAMPLE:
Practice Advisory 1000-1: Internal Audit Charter (on subsequent references, use “Practice Advisory 1000-1” or “the practice advisory”)

Position Papers
The IIA’s Position Papers; The IIA’s Position Paper, The Role of Internal Auditing in Enterprisewide Risk Management; a position paper

Practice Guides
The IIA’s Practice Guides; The IIA’s Practice Guide, Formulating and Expressing Internal Audit Opinions; a practice guide.

Note that GAIT and GTAG are considered practice guides.

GAIT
GAIT stands for “Guide to the Assessment of IT Risk.” Do not use italics when referring to GAIT as the collective body of work; only italicize the name of each publication.

EXAMPLES:
The GAIT Methodology (when referring to the methodology itself, not the publication, use lowercase/roman type — the GAIT methodology)
GAIT for IT General Control Deficiency Assessment
the GAIT series

GTAG
GTAG stands for “Global Technology Audit Guide.” Do not use italics when referring to the GTAG series or the collective body of work; only italicize the name of each publication.

EXAMPLES:
GTAG 12: Auditing IT Projects
the GTAG series
**Titles of Publications and Chapters**
Italicize the names of publications, including magazines, journals, newsletters, books, and newspapers.

Capitalize (no italics) other types of documents, such as research papers and reports.

Capitalize and use quotation marks for chapters within a book and articles within a magazine or journal.

**COSO**
When referring to one of the COSO frameworks, spell out everything in full on first reference (abbreviate committee name as “COSO” in parentheses immediately afterward if subsequent references appear and then just use “the framework” or “the COSO framework” thereafter). Use italics for framework title.

*EXAMPLE:*
Our methodology was based on The Committee of Sponsoring Organizations of the Treadway Commission’s (COSO’s) *Internal Control–Integrated Framework*.

**IIA REFERENCES**
*The* is capitalized in the following instances.*

- The Institute
- The IIA
- The IIA Research Foundation
- The Foundation
- The IIA’s members
- IIA Global Headquarters

*There is no need to write out *The Institute of Internal Auditors* in full, unless it is for copyright or other legal purposes. Use “The IIA.” even on first reference.

However, *the* is not capitalized when it is not used as part of The IIA’s name.

*EXAMPLES:*
Many of the IIA chapter members joined the conference.

**IIA Chapters and Institutes**
Use *institutes* when referring to IIA bodies around the globe. Do not use *affiliates* or *national institutes*.

At first mention of all IIA affiliated groups, use:

The IIA’s chapters and institutes, or
IIA chapters and institutes

For subsequent references to all IIA affiliated groups, use *chapters and institutes*.

*EXAMPLE:*
The IIA chapters and institutes developed the guidance. The chapters and institutes have been working together consistently for a year.

Refer to a specific institute as *IIA–[Name]* (use en dash instead of hyphen)

*EXAMPLE:*
IIA–Australia

Refer to a specific chapter as *IIA–[Name of chapter]* (use en dash instead of hyphen)

*EXAMPLES:*
IIA–Chicago Chapter
The IIA’s Chicago Chapter

As appropriate, refer to IIA chapters in North America or IIA North American chapters.

(Note: The en dash can be found in MS Word under Insert/symbol/more symbols/special characters/en dash; on the Mac — Insert/symbol/advanced symbol/special characters/en dash.)

INTERNAL AUDIT

Internal Audit vs. Internal Auditing*

Internal auditing and internal audit should always be spelled out, not abbreviated as IA.

When talking about the profession — used as a noun — use internal auditing.

EXAMPLES:
- The practice of internal auditing . . .
- The challenges associated with internal auditing . . .
- The nature of internal auditing . . .
- Many students major in internal auditing.

When modifying another word — used as an adjective — use internal audit.

EXAMPLES:
- internal audit department
- internal audit function
- internal audit activity

Right: “We need to confer with internal auditing,” or
    “We need to confer with the internal audit activity.”
Wrong: “We need to confer with internal audit.”

Right: “I work in internal auditing.”
Wrong: “I work in internal audit.”

When performed, it is an internal audit.

EXAMPLE:
- She will conduct an audit of payroll.

*Exception: Defer to individual company usage for formal department names/titles, even if it’s inconsistent with IIA style.

EXAMPLE:
- John Smith is vice president, internal audit, at ABC Corp.

Audit Department

When referring to a department, use internal audit department, department of internal auditing, audit department, the internal audit activity, internal audit group, or internal auditing. Capitalize the full department name (including the word Department) if it’s referring to the audit department at a specific company.

EXAMPLE:
- Mary was director of the Internal Audit Department at General Electric.
IT TERMS AND USAGE
anti-spam
anti-spyware
client-server
Cracking vs. hacking – Try to avoid using cracking; hacking is the preferred term.
Cyber – Per AP, try to avoid “cutesy” coinages using “cyber” as a prefix. It’s okay to use cybercrime and
cyberattack, but do so sparingly. Avoid cybersecurity. Also, don’t use the word cybercriminal; instead,
use criminal or thief.
Downloadable – Avoid saying information is “downloadable” from the Web, unless there is an actual
document for users to download. When referencing non-downloadable online content, you can say that
the content is “viewable” or “available” on the Web.
Spam – Avoid using SPIM (spam over instant messaging) or SPIT (spam over Internet telephony), unless
necessary.
Unix, not UNIX
user, not end user or end-user
username – Do not use username and user ID interchangeably. Username is what you use to login (e.g.,
username and password); user ID is the username and password combination.
viruses, worms, and Trojans – Capitalize when referring to their formal name (e.g., Mydoom).
web blog, or blog
work-around procedure

MEASUREMENTS AND CURRENCY
US $100

When discussing U.S. measurements (inches, miles, gallons, etc.), provide metric equivalents in
parentheses, if possible. For temperatures, provide Celsius equivalent in parentheses after Fahrenheit temp.

MONTHS
Abbreviate months rather than using numerals.
EXAMPLE:
Nov. 4 instead of 11-4 (11-4 could be confused with April 11 in some countries).

PHONE NUMBERS
For phone numbers, use hyphens, not parentheses, for both national and international numbers.
EXAMPLES:
+1-407-830-7600, Ext. 1
+27-11-797-5338

Note: The “+” symbol stands for the number anyone must dial for an international call (011 in the USA,
but differs by country). Always include “+” before phone numbers.

When listing toll-free numbers, remember to include a direct number for overseas callers.

PREFERRED WORDS AND PHRASES
chief audit executive (CAE) instead of internal audit director
organization instead of company
quality assessment (QA) instead of quality assurance review
résumé (to get the letter é on a PC, hold down CTRL and type the apostrophe key, then release CTRL and type “é”; on a Macintosh, type option + e followed by the “e” key alone)
whistleblower
workpapers

Listed vs. Public Companies
When referring to listed companies, do not say “public companies,” as readers may confuse this with government organizations. Instead, use publicly held, publicly listed, or publicly traded.

Sensitivity to Global Audience
In light of The IIA’s global membership, avoid using idiomatic language. An idiom is generally a colloquial metaphor specific to a certain culture or region, often requiring knowledge of cultural references. Therefore, certain idioms used in the United States may not be recognized by readers outside North America.

EXAMPLES:
back in the day
bent out of shape
get out of hand
jump the gun

Big Four
Always refer to the Big Four firms as follows:
- Ernst & Young
- Deloitte
- PricewaterhouseCoopers (It’s okay to use “PwC” on subsequent references.)
- KPMG
Use alternate versions of these company names only if specified by an author, source, or press release from a Big Four firm.

SPACING
Use one space between sentences.

TIMES
4:00 p.m. instead of 4 p.m.

Do not refer to Eastern Standard Time, as this may be confusing to readers outside North America; use Eastern Time instead. (The meeting will be held at 10:30 a.m. ET.)

TRADEMARKS AND REGISTRATION MARKS
The Marketing Department will continue to use trademarks and registration marks on first reference, and the Publications Department includes a blanket statement about licensed trademarks in each periodical.
WEB REFERENCES
Use “The IIA’s website” or “the IIA website.” Do not use “The IIA website”

When referring to a specific location on The IIA’s site, always write out the full home-page address, followed by the link for the specific page referenced. If space allows, include the complete URL path for the specific page referenced.

EXAMPLES:
For more information on the CIA exam, visit The IIA’s website at www.theiia.org and click on “Certification.”
For more information on Internal Auditor magazine, visit www.internalauditoronline.org.
To learn more about the CIA exam, visit “Certification” at www.theiia.org.

Multiple Mouse Clicks
If the page referred to requires an additional mouse click after the extended URL, provide instructions.

EXAMPLE:
For more information on The IIA’s upcoming International Conference, visit www.theiia.org/iia-training/conferences and click on “2010 International Conference.”

For Web pages that require two or more mouse clicks, instruct readers to use the site’s search function. (Note: Be sure to test the search to verify that it will direct readers to the appropriate page.)

EXAMPLE:
To learn more about The IIA’s leadership in professional development, visit www.theiia.org and search for “professional development committees.”

Note: If document will appear on The IIA’s website, provide an embedded link to the specific location of any Web citations — it is not necessary to include navigation instructions for readers in text. If the document will appear in Adobe Portable Document Format, place “(PDF)” directly after the link.

EXAMPLE:
The IIA’s brochure Adding Value Across the Board (PDF) explains how internal auditors contribute to strong corporate governance.
Appendix A: International Professional Practices Framework

CODE OF ETHICS
Definition
The Code of Ethics (Code) is a statement of the principles and expectations governing the behavior of
individuals and organizations in the conduct of internal auditing. The Code is a description of the minimum
requirements for conduct. The Code describes behavioral expectations rather than specific activities.

Paragraphs & Structure
Each paragraph and section of the Code of Ethics should be numbered and lettered in an outline format.
EXAMPLE:
IV. Rules of Conduct
   A. Integrity-Internal Auditors:
      1. Shall perform their work with honesty, diligence, and responsibility.
      2. Shall observe the law and make disclosures expected by law and the profession.
Use subheadings when appropriate.

INTERNATIONAL STANDARDS FOR THE PROFESSIONAL PRACTICE OF INTERNAL
AUDITING (STANDARDS)
Definition
The IIA’s Standards comprises statements of basic, mandatory requirements for the professional practice
of internal auditing and for evaluating the effectiveness of its performance, which are internationally
applicable at the organizational and individual level. These standards are principle-focused and provide a
framework for performing and promoting internal auditing as defined.

The Term “Must”
As the Standards represents mandatory components of the IPPF, use “must” when describing requirements.
EXAMPLE:
Internal auditors must have an impartial, unbiased attitude and avoid any conflicts of interest.

Use of the term “must” is limited to the Standards.

Numbering
After the standard number and or interpretation title, use an en dash (–) with one space before and after it.
(Note: This is an exception to the standard en dash/em dash rule.)
EXAMPLE:
1010 – Recognition of Code of Ethics and the Standards in the Internal Audit Charter

Treat the description before the en dash in the interpretation as a title and capitalize.
EXAMPLES:
Independence –
Objectivity –

Months
Do not abbreviate the month.
PRACTICE ADVISORIES
Definition
Practice Advisories (PAs) address approach, methodology, and considerations but not detailed processes and procedures, which are addressed in Practice Guides.

Practice Advisories provide concise and timely guidance to assist internal auditors in applying the Code of Ethics and the Standards and promoting good practices. This includes practices relating to:

- International, country, or industry-specific issues.
- Specific types of engagements.
- Legal or regulatory issues.

Titles
Use an appropriate, descriptive title when developing the Practice Advisory.

Include the complete name of the Practice Advisory on the first usage, and abbreviate for subsequent usage.

EXAMPLE:
First reference - Practice Advisory 1000-1: Internal Audit Charter
Subsequent reference - Practice Advisory 1000-1” or “PA 1000-1”

Linking to the Standards
Each Practice Advisory should tie to only one primary standard.

Paragraphs & Structure
Generally, Practice Advisories should be focused and to the point.

Ideally, PAs will be from one to five pages. If longer than five pages, it may be better to see if the PA can be broken down into multiple PAs or another type of guidance (i.e., Practice Guide).

The paragraphs should be specific as to the guidance provided.

The main body or text of the PA should be written in short paragraphs.

Each paragraph of the PA should be numbered sequentially.

If a numbered paragraph contains multiple points, examples, a list of items, etc., use letters.

EXAMPLE:
1. Outside service providers may be used by the internal audit activity in connection with, among other things:
   a. Fraud and security investigations.
   b. Mergers and acquisitions.
   c. Consultation on risk management and other matters.

Very long paragraphs should generally be broken down into multiple numbered paragraphs.
Use subheadings when appropriate.

Do not include sample documents, templates, programs, checklists, or other tools, as these items are more appropriate for a Practice Guide.

**Dating the PA**
Include dates at the end of every Practice Advisory, as the following example demonstrates.

**EXAMPLE:**
- Revised date: May 13, 2009
- Origination date: January 12, 2004

**Introduction**
Do not include the “Nature of this Practice Advisory” as the introduction to a Practice Advisory.

**Referencing**
Do not include quotes in a PA.

Be cognizant of referencing and aging; do not use words that could become outdated (e.g., recent, currently).

Do not reference surveys or Web pages.

**PRACTICE GUIDES**

**Definition**
A Practice Guide (PG) is detailed guidance for conducting internal audit activities. This includes detailed processes and procedures, such as tools and techniques, programs, and step-by-step approaches, including examples of deliverables.

**Titles**
Use an appropriate, descriptive title when developing the Practice Guide.

**Dating the Practice Guide**
Include dates at the end of every Practice Guide, as the following example demonstrates.

**EXAMPLE:**
- Revised date: May 13, 2009
- Origination date: January 12, 2004

**POSITION PAPERS**

**Definition**
A Position Paper (PP) is an IIA statement to assist a wide range of interested parties, including those not in the internal audit profession, in understanding significant governance, risk, or control issues and delineating the related roles and responsibilities of the internal audit profession.

**TECHNICAL WRITING GUIDELINES**

**Plain English**
Text should be written using plain English to help ensure complex issues are explained simply and clearly, can be understood by the whole target audience, and can be more easily translatable.

Technical words should not be used except when they are defined within the text of the guidance.

**Paragraph and Sentence Length**
Sentences should not exceed 20 words.

Paragraphs should not consist of more than five sentences wherever possible.

Single sentence paragraphs should be avoided unless this is intended to highlight a particular issue.

**Global Considerations**
Where there is a conflict in spelling of words between the North American and International versions (e.g., defense and defence, check and cheque, etc.), the International English spelling is preferable unless an alternate word can be used that does not introduce confusion to an international audience.

Guidance should be written with a global audience in mind and should avoid the use of slang words, country specific phrases, etc.

**Standard Font**
Use Arial 12 font when creating guidance.

**Formatting**
Avoid the use of fancy formatting, highlighting, fonts, bolding, etc.

**Version Control**
Include the date and version number in the footer of the document.
EXAMPLE:

**Writing Voice**
Use third person when writing:
EXAMPLE:
- First person: The subject narrates the story (i.e. I recommend ...).
- Second person: The subject is being spoken to (i.e. You need to recommend ...).
- Third person: The subject is being spoken about.

He, she, or they need(s) to recommend(s) ....
The internal auditor recommends ....

**Active vs. Passive Voice**
For Practice Advisories, Practice Guides, and Position Papers, use an active (A) rather than passive (P) voice:

EXAMPLES:
A – The internal auditor recommends .....  
P – It is recommended that .....  

A – John hammered the nail into the sign.  
P - The nail was hammered by John into the sign.
TERMINOLOGY

Audit Activity
When referring to the audit activity, be sure to identify internal or external.
EXAMPLE:
The internal audit activity performs the interview.
The external audit activity completes the report.

When referring to a generic department, use internal audit activity. Do not use internal audit department or internal audit function.
EXAMPLE:
The internal audit activity should be independent.

CAE
Use chief audit executive to refer to the senior position within the organization responsible for internal audit activities.

Charter
When referring to a charter, it should be lead by the type of charter.
   EXAMPLE:
   Internal Audit Charter
   Audit Committee Charter

Governing Body
Use senior management and board when referring to an organization’s governing body.

Government
Use public sector instead of government

U.S. States
When referring to U.S. states, include the country name afterward on first reference.
   EXAMPLE:
   Florida, United States
Appendix B: Curriculum Development

This section of the style guide outlines the preferred style for story boarding, course editing, and LCMS formatting.

PARTICIPANT GUIDE
References to the participant guide should be lowercase.

(Note: participants’ guide is incorrect.)

INSTRUCTOR GUIDE
References to the instructor guide should be lowercase.

(Note: instructor’s guide is incorrect.)

Participants
Do not include “the” with most references to participants.

EXAMPLE:
Right: Direct participants in a discussion of continuous auditing.
Wrong: Ask the participants what questions they may have.

Complete Sentences
All instruction in the instructor guides should be written in complete sentences. Do not use sentence fragments or shorthand symbols.

EXAMPLES:
Wrong: The # of participants will directly affect …
    Discuss question. Possibilities — endless.
    Coordinate groups + promote discussion.

(Note: Incomplete sentences can be used under the heading “Expected Responses”)

Headings
Headings for the Instructor Guide should appear in bold.

EXAMPLES:
Expected Responses:
Expected Response:
Key Points
Instructions
Discussion

Run-in heads
Run-in heads should also appear in bold and should only have periods if they are complete sentences.

EXAMPLES:
The IIA The Institute of Internal Auditors is a global organization …
The IIA is a global organization. Headquartered in Florida …
**Expected Responses**
Expected response lists should be bulleted. The items can either be all complete sentences (with a period) or all incomplete sentences, but must be consistent within each heading.

EXAMPLES:
- Expected Responses:
  - Not very often
  - Occasionally
  - Too infrequent to count

- Expected Responses:
  - The auditor should know the difference.
  - The auditor should inform management.
  - There is no right or wrong answer.

If there is only one answer, use the following format.
EXAMPLE:

**Expected Response:** The chief audit executive

**Terms Defined**
When defining a term or word, italicize it.
EXAMPLE:
The term *continuous auditing* refers to the process of …
Appendix C: Conferences

ABSTRACTS
Always use a bulleted list beginning with a verb.
EXAMPLE:
- Learn about Sarbanes-Oxley (SOX) and how it affects your organization.
- Find out more about how SOX can help you in your enterprise risk management (ERM).
- Practice what you discussed with regard to SOX and ERM.
- Share best practices with colleagues in a question and answer session.

Try to keep the list at four bullets for consistency.

Always spell out terms on first reference in each abstract. Because the abstracts are posted online individually, it is not acceptable to abbreviate only the first reference for the entire document.

If the abstract includes multiple parts, use the following format.
EXAMPLE:
- Get an insider’s look into how you can benefit from this program when you:
  - Excel at learning about it.
  - Master your technique for performing it.
  - Remind others to use it daily.

NASBA Field of Study needs to be listed with ABS in the program guide/learning journal.

BIOGRAPHIES
General
Biographies should be no more than 100 words.

Do not place the words “Panel” or “Moderator” in all caps.
EXAMPLE:
Right:  Panel
Wrong:  PANEL

Alternate loosely between using the speaker’s last name and he/she.
EXAMPLE:
Joseph D. Smith Jr., Ph.D., CIA, CCSA, CPA, CISA
Director, Internal Audit and Vice President
Legg and Mason Inc.

Moderator: Peter D. Jacobs III, CIA, CPA
Internal Audit Manager
Anywhere and Co., LLP

Joe Smith oversees and directs a comprehensive internal audit function for Legg Mason Inc. and its subsidiaries. Prior to joining Legg Mason, Smith was an audit director for the Financial Services Group, where he was responsible for the execution of internal audits for Sarbanes-Oxley (SOX); the
trust and investment advisory subsidiary of PNC; and Hilliard Lyons, the wholly-owned broker dealer of PNC. Previously, he was vice president of internal audit for the Swiss Bank Corp., where he was responsible for audits of SOX private banking. Smith was former chairman of the Audit Committee for National Bank, is a professor emeritus at Yale University, serves on the Board of Directors for Piggly Wiggly, and serves on The IIA’s Professional Issues Committee.

**Speaker’s Name**
Boldface the first reference to the name in the bio — removing the middle initials.

If the presenter prefers to include “Dr.” before his/her name, then include it in the bio.

Do not use the speaker’s middle initial unless it is included on the speaker’s badge.

Use the speaker’s familiar name (Joe vs. Joseph) if that is what is indicated on the speaker’s badge.

**Job Title**
Do not repeat the job title in the first sentence.

Use a comma (not the word “of”) in the position title.
EXAMPLE:
Right: Director, Internal Audit
Wrong: Director of Internal Audit

**Company Name**
Only use an ampersand (&) in the company name if you check the Web site and it is the company’s official usage.

**Education and Designations**
Only include college/university information if the speaker serves on a faculty.
EXAMPLE:
“He is a professor emeritus at Yale University” versus “Professor Brown is a member of the staff at Yale University.”

Do not spell out designations in bios. Instead, list them in the first reference.

**IIA Membership**
Only include a reference to IIA membership if the speaker serves or served on an international-level committee.

Do not list chapter/affiliate information.

**BROCHURE MATRIX**
List speaker(s) name(s), title(s), and organization(s).

If there is more than one person from the same organization, list names and titles with the company name following the last speaker name only.*
EXAMPLE:
Lisa M. Krist, APR
Account Manager, Marketing
Kristi Coombs
Manager, Conference Programs
The Institute of Internal Auditors

Use a comma (not the word “of”) in the position title.
EXAMPLE:
Right: Director, Internal Audit
Wrong: Director of Internal Audit

Do not place the words “Panel” or “Moderator” in all caps.
EXAMPLE:
Right: Panel
Wrong: PANEL

Only use ampersand (&) in the company name if you check the Web site and it is the company’s official usage.

Practitioners should be listed first and then service providers, when applicable.

If an unknown speaker will be added, include as “Plus a Practitioner” or “Plus an XXXX Practitioner.”

Include the NASBA Field of Study.

If the information is available, include the Skill Set and Audit Shop Size. (Typically, this applies to the GAM Conference.)

Program Guide Matrix
Elements to use in a Program Guide Matrix include:
1. Virtual Track Legend and Icon(s).
2. Session Abbreviation.
3. Session Title.
4. Speaker(s) Name(s).
5. Speaker(s) Title(s).
6. Speaker(s) Organization(s).*
7. NASBA Field of Study.
8. Room Location.
9. Skill Set and Audit Shop Size, if the information is available. (Typically, this applies to the GAM Conference.)

*If more than one speaker in a session represents the same company, list the company name only once, but make sure there is a space between the last speaker’s title and the company name.

DATES AND TIMES
Include space on each side of the en dash for dates AND times.
EXAMPLES:
4:00 – 6:00 p.m.
SESSION TITLES

Include spaces in session descriptions:

EXAMPLES:

Right:  CS 1-1
Wrong: CS1-1

Right:  GS 1
Wrong: GS1

Right:  RT 1
Wrong: RT1

Do not change session titles without confirming with the client conference coordinator (unless it is simply a typo).

Do not use “&” in titles; always change to “and.”

Two-part Sessions
For two-part sessions, list as “Title of the Session, Part 1” and “Title of the Session, Part 2.”
Be sure to include: “This is a 2 part session. You must attend part 1 to be admitted to part 2.”