Key Concepts Related to Topical Requirements						
Please indicate your level of agreement with the clarity of key concepts related to	Topical Requiren	nents.				
		Strongly agree	Agree	Neutral (neith agree nor disag		Strongl e disagre
The information provided in the Introduction section of the Cybersecurity Topical clearly conveys the purpose of a Topical Requirement.	Requirement	0				
It is clear that a Topical Requirement is a mandatory component of the Internation Professional Practices Framework.	nal	0	0			
It is clear when a Topical Requirement must be applied.		0				
When an element within a Topical Requirement is not relevant to the engagemen that documentation is required to explain the decision to exclude that element of Requirement from the engagement.		0	0			
	loguiromento no	rticularly in	areas of di		100	
Do you have any additional comments regarding key concepts related to Topical Re Although it is very clear that is the view of IIA Global that the topical requirement more like a supplemental guidance that should be used as risk based practical group comprehensive work program/checklist used for compliance. The level is too de Since this is the first of several topical requirements to come we believe that the profession. Based on the new structure of Global Internal Audit Standards this diprincipal based structure that will be more easy to be accepted and adopted glol of the plan is to develop further topical requirements with the same detailed structure them optional.	ts will be mandat guidance. In this tailed. However volume of mand letailed requirement bally.	ory we don't current draft , the conten atory requirent leads to	t share that t we don't f t itself is us ements wil an even m	view. The conter nd a risk based a reful but not as a expand beyond ore regulatory ba	nt in this topical approach at all. I mandatory requ what is benefici sed framework	t is more like irement. al for the instead of
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The tool would be helpful if it would have been optional, not mandatory.

Cybersecurity Topical Requiremen	nt							
Please indicate your level of agreement regarding the relevant	vance and applicability of the Cybersec	urity Topical Re	quirement.					
		Strongly agree	Agree	Neutral (neither agree nor disagree)	Disagree	Strongly disagree		
The Cybersecurity Topical Requirement aligns with the Puto enhance consistency and quality of internal audit service the evolving risk landscape; and raise professionalism and	ces; strengthen the ongoing relevance					0		
A practitioner would find the Cybersecurity Topical Require cybersecurity engagement.	rement valuable when preparing for a					0		
This Topical Requirement is easy to implement regardless sector.	s of an internal audit function's size or					0		
Please indicate whether the Cybersecurity Topical Requirement provides the right amount of detail for the following elements:								
	Not enough detail	The right amount of detail		etail	Too much detail			
Mandatory requirements					0			
Nonmandatory considerations		•			0			
Do you have any additional comments regarding the Cyber  The subject itself (Cyber Security) is highly relevant. If the it's more aimed at un-experienced auditors. We see a big	nis topical requirement would be optional	I it would better	serve its p	urpose. The structu		sented now		
Nonmandatory considerations  Do you have any additional comments regarding the Cyber  The subject itself (Cyber Security) is highly relevant. If the	prsecurity Topical Requirement, particular	ırly in areas of c	disagreeme	urpose. The structu	re as it is pres	sented		