Key Concepts Related to Topical Requirements

Please indicate your level of agreement with the clarity of key concepts related to Topical Requirements.

	Strongly agree	Agree	Neutral (neither agree nor disagree)	Disagree	Strongly disagree
The information provided in the Introduction section of the Cybersecurity Topical Requirement clearly conveys the purpose of a Topical Requirement.	●				
It is clear that a Topical Requirement is a mandatory component of the International Professional Practices Framework.	●				
It is clear when a Topical Requirement must be applied.	●				
When an element within a Topical Requirement is not relevant to the engagement, it is clear that documentation is required to explain the decision to exclude that element of the Topical Requirement from the engagement.	●				

Do you have any additional comments regarding key concepts related to Topical Requirements, particularly in areas of disagreement (optional)?

Although it is very clear that is the view of IIA Global that the topical requirements will be mandatory we don't share that view. The content in this topical requirement is more like a supplemental guidance that should be used as risk based practical guidance. In this current draft we don't find a risk based approach at all. It is more like comprehensive work program/checklist used for compliance. The level is too detailed. However, the content itself is useful but not as a mandatory requirement. Since this is the first of several topical requirements to come we believe that the volume of mandatory requirements will expand beyond what is beneficial for the profession. Based on the new structure of Global Internal Audit Standards this detailed requirement leads to an even more regulatory based framework instead of principal based structure that will be more easy to be accepted and adopted globally.
If the plan is to develop further topical requirements with the same detailed structure and format with non risk based approach we strongly advise the IIA to consider to make them optional.

Structure of Topical Requirements

Please indicate your level of agreement regarding the structure and format of a Topical Requirement, based on your review of the Cybersecurity Topical Requirement.

	Strongly agree	Agree	Neutral (neither agree nor disagree)	Disagree	Strongly disagree
The length of the document is appropriate.					●
The number of requirements is appropriate.					●
It is clear that each consideration matches an individual requirement.		●			
It is helpful to have requirements grouped by governance, risk management and internal controls.					●
It is best to list the applicable Standards at the end of the document (rather than listing the applicable Standards throughout the document).		●			
It is helpful to have the Requirements Conformance Tool as an appendix.			●		

Do you have any additional comments regarding the structure of Topical Requirements, particularly in areas of disagreement (optional)?

The tool would be helpful if it would have been optional, not mandatory.

Cybersecurity Topical Requirement

Please indicate your level of agreement regarding the relevance and applicability of the Cybersecurity Topical Requirement.

	Strongly agree	Agree	Neutral (neither agree nor disagree)	Disagree	Strongly disagree
The Cybersecurity Topical Requirement aligns with the Purpose of Topical Requirements, which is to enhance consistency and quality of internal audit services; strengthen the ongoing relevance to the evolving risk landscape; and raise professionalism and performance of internal auditors.	○	○	○	○	●
A practitioner would find the Cybersecurity Topical Requirement valuable when preparing for a cybersecurity engagement.	○	○	○	○	●
This Topical Requirement is easy to implement regardless of an internal audit function's size or sector.	○	○	○	○	●

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	Too much detail
Mandatory requirements	○	○	●
Nonmandatory considerations	○	○	●

Do you have any additional comments regarding the Cybersecurity Topical Requirement, particularly in areas of disagreement (optional)?

The subject itself (Cyber Security) is highly relevant. If this topical requirement would be optional it would better serve its purpose. The structure as it is presented now it's more aimed at un-experienced auditors. We see a big risk that the checklist will be used as a compliance tool rather than a risk based approach.