

# GIAS IMPLEMENTERING

IIA Konferanse 2025

Konsernrevisjonen  
DNB

# Gap-Analyse

	A	B	C	D	E	F	G	H	
1	Standard	Requirements	Considerations for implementation	Examples of Evidence of	GA Evidence of	GA need for action to be	QA	What has been done	
2	<b>Principle 1 Demonstrate Integrity</b> Internal auditors demonstrate integrity in their work and behavior. Integrity is behavior characterized by adherence to moral and ethical principles, including demonstrating honesty and the courage to act based on relevant facts, even when facing pressure to do otherwise, or when doing so might create potential adverse personal or organizational consequences. In simple terms, internal auditors are expected to tell the truth and do the right thing, even when it is uncomfortable or difficult. Integrity is the foundation of the other principles of ethics and professionalism, including objectivity, competency, due professional care, and confidentiality. The integrity of internal auditors is a critical component of the internal audit function and a requirement for establishing trust and a strong reputation.								
3	Standard 1.1 Honesty and Professional Courage	Internal auditors must perform their work with honesty and professional courage. Internal auditors must be truthful, accurate, clear, open, and respectful in all professional relationships and communications, even when expressing skepticism or offering an opposing viewpoint. Internal auditors must not make false, misleading, or deceptive statements, nor conceal or omit findings or other pertinent information from communications. Internal auditors must disclose all material facts known to them that, if not disclosed, could affect the organization's ability to make well-informed decisions. Internal auditors must exhibit professional courage by communicating truthfully and taking appropriate action, even when confronted by dilemmas and difficult situations.	Internal auditors should enhance their awareness and understanding of honesty and professional courage by seeking opportunities to obtain ethics-related continuing professional education. While education helps create awareness in hypothetical situations, workplace training, mentorship, and supervision allow internal auditors to learn and practice skills such as tact and respectful communication, which are needed to apply professional courage effectively in real situations. When internal auditors encounter situations that challenge their honesty or professional courage, they should discuss the circumstances with a supervisor to determine the best course of action. To support internal auditors, the chief audit executive should arrange opportunities for education and training as well as discussions of hypothetical and real situations that require making ethical choices. Effective management of the internal audit function includes proper engagement supervision and	• A training plan that includes ethics education and training. • Documents that evidence internal auditors' attendance or participation in ethics education and training. • Performance evaluations showing honesty and professional courage as objectives. • Feedback from key stakeholders regarding the honesty and courage of internal auditors.	• Ind. training plan i BOOST • Performance review in BOOST • Competence- and resource plan for GA • CAE has reg. meetings with the BoD	• Records of training, degrees and certificates, conference attendings, participation in professional associations, active involvement i IIA Norway, speeches and training given. • Update survey after a project with questions regarding the honesty and courage of internal auditors. • Include question regarding the honesty and courage of internal auditors in stakeholder surveys. • A training plan that includes ethics education and training, is this adequately handled and formalized in KR? • Is there a need for more awareness of ethics in KR in general?	26.09.24 GS	ok. • Declaration of honesty and professional courage in email (will be sent out annually in march in accordance with DNB's and GA's årshjul) • Focus in Motimate course about GIAS (will be published in march in accordance with DNB's and GA's årshjul) ----- • Focused training on domaine II has to be developed in 3Q25. Dilemmatening will be semi-annually in staff groups.	
4	Standard 1.2 Organization's Ethical Expectations	Internal auditors must understand, respect, meet, and contribute to the legitimate and ethical expectations of the organization and must be able to recognize conduct that is contrary to those expectations. Internal auditors must encourage and promote an ethics-based culture in the organization. If internal auditors identify behavior within the organization that is inconsistent with the organization's ethical expectations, they must report the concern according to applicable policies and procedures.	An organization's ethical expectations usually are documented in a code of ethics, code of conduct, and/or policies related to professional behavior and ethical conduct. Such policies, along with the organization's objectives and processes for promoting its ethics and values, provide the basis for an ethical culture. The internal audit plan may include assessments of the organization's ethics-related risks to determine whether existing policies and control processes adequately and effectively address those risks. For example, the organization's policies may specify the criteria and process for handling and communicating about ethics-related issues, the parties that should receive the communication, and the protocol for escalating unresolved issues. The chief audit executive also should determine a methodology for addressing ethical issues and discuss the methodology with the board and senior management to ensure alignment of the approaches. Internal auditors should consider ethics-related risks and controls during individual engagements. If internal auditors	• Records of internal auditors' participation in workshops, training events, or meetings where ethical expectations and issues were discussed. • Forms signed by individual internal auditors acknowledging their understanding of and commitment to follow ethics policies and procedures of the organization. • The internal audit plan, work program, or workpapers showing consideration of the organization's ethics-related objectives, risks, and control processes. • Documentation demonstrating that ethical issues were communicated to the board, senior management, and regulators in accordance with the organization's policies and relevant laws and/or regulations.	• Code of Conduct • Annual implementations demands in KRAFT for all employees • If ethical issues are observed in an audit this shall be reflected in the Work papers i FW (ref guidance Audit Process)	• Assess whether ethics should be a mandatory topic in CAE meetings with CEO and the board, as well as CA meetings with the group EVPs. If yes, notes from meetings should be archived in OneNote book called "Relasjonsmeter". • Should everyone in KR confirm their understanding of and commitment to follow the organization's ethical guidelines and procedures (written confirmation on a regular frequency)? Include in GIAS confirmation	26.09.24 GS	ok. • Declaration of honesty and professional courage in email (will be sent out annually in march in accordance with DNB's and GA's årshjul) • Focus in Motimate course about GIAS (will be published in march in accordance with DNB's and GA's årshjul) ----- • Focused training on domaine II has to be developed. Potentially yearly KR-sharing on dilemmas.	
5	Standard 1.3 Legal and Ethical Behavior	Internal auditors must not engage in or be a party to any activity that is illegal or discreditable to the organization or the profession of internal auditing or that may harm the organization or its employees. Internal auditors must understand and abide by the laws and/or regulations relevant to the industry and jurisdictions in which the organization operates, including making disclosures as required. If internal auditors identify legal or regulatory	If organizational policies are not sufficiently specific to address the situations that the internal audit function encounters, then the chief audit executive may develop and implement a methodology that specifies the actions internal auditors are expected to take in response to legal or regulatory violations of which they become aware. The methodology may include a procedure for validating that adequate actions are taken to address the violation. The chief audit executive should establish a methodology to ensure that internal auditors are properly supervised, conform with the Global Internal Audit Standards, and behave in	• Records of internal auditors' participation in training on laws, regulations, and ethical and professional behavior. • Internal auditors' acknowledgments of their understanding of and commitment to act in accordance with relevant legal and professional expectations. • Documented methodologies for handling illegal or discreditable behavior by internal auditors and legal or regulatory violations by individuals within the organization.	• Internal Investigation methodology • Work papers are not signed off, but the procedures where work papers are linked to are completed by one auditor in the team and reviewed by another auditor in the team. • All relevant communication within an audit shall be documented in TM+ • Whistleblowing channel is part of GA through Special Investigations	• Records of training, degrees and certificates, conference attendings, participation in professional associations, active involvement i IIA Norway, speeches and training given. • Record of individual acknowledgment of understanding of the Global Internal Audit Standards. And that they will act in accordance with the standards.	26.09.24	ok. • Declaration of honesty and professional courage in email (will be sent out annually in march in accordance with DNB's and GA's årshjul) • Focus in Motimate course about GIAS (will be published in march in accordance with DNB's and GA's årshjul)	
	< > ...	Intro Domain II	<b>Domain II Ethics &amp; Prof. lism</b>	Intro Domain III	Domain III Govn. the IA functi	Intro Domain IV	Domain IV- Mgm the IA Function	Intro Domain V	Domain V- Perform. I

Name:

Principle	Standards and requirements	Answer and comment if necessary
1. Demonstrate Integrity	<b>1.1 Honesty and Professional Courage</b> Confirm that you <ul style="list-style-type: none"> <li>- operate truthfully, facts based, unbiased, independent and transparent.</li> <li>- challenge any information/parties where there is misstatement of information or credibility of information is questionable or noted of any undue influence, abuse of one's power or position.</li> </ul>	
	<b>1.2 Organization's Ethical Expectations</b> Confirm adherence, both inside and outside of work, to the <ul style="list-style-type: none"> <li>- Code of Conduct</li> <li>- IIA Global Internal Audit Standards (GIAS) relating to ethics and professionalism and report of any inconsistencies or noncompliance.</li> </ul>	
2. Maintain Objectivity	<b>2.1 Individual Objectivity</b> Audit activities, including assessments, conclusions, and reporting, are conducted in an unbiased and impartial manner, ensuring that the audit's independence and objectivity are not impaired.  Identify and report of any information or work that may be compromised or subject to undue influence.	
	<b>2.2 Safeguarding Objectivity</b> Confirm or disclose any conflicts of interest or any personal/others' interest that might affect audit activities (e.g., receipt of gifts or favors, close relationships, that may impair auditor's role and responsibilities).	
	<b>2.3 Disclosing Impairments to Objectivity</b> Disclosure of any activities, affiliations or relationships that may hinder or impair audit's objectivity (e.g., substantial shareholder/interest in a company that is a client of DNB or potential DNB client, external board member, or previously held position that may impair audit's objectivity).	
3. Demonstrate competency	<b>3.1 Competency</b> Confirm that you possess or will develop knowledge of The IIA's <del>Global Internal Audit Standards</del> .	
4. Exercise Due Professional Care	<b>4.1 Conformance with GIAS, methodology and governing documents</b> Confirm that you are up to date and operate in accordance with GIAS, GA's methodology and DNB's governing documents	
5. Maintain Confidentiality	<b>5.1 Use of information</b> Confirm that confidential information is not used for personal gain or in a manner contrary or detrimental to the organization's legitimate and ethical objectives.	
	<b>5.2 Protection of information</b> Confirm that confidential information is not disclosed to unauthorized parties unless there is a legal or professional responsibility to do so.	

**NB!** By signing *4.1 Conformance with GIAS, DNBs and GAs governing documents*, you confirm that you have completed the following courses and understood the following documents:

- [Moti "Global Internal Audit Standards \(GIAS\)" — Min trening | Motimate](#)
- [Code of Conduct motimate](#)
- [Confidentiality motimate course](#)
- [Conflict of interest motimate course](#)
- [DNBs styringsprinsipper](#)
- [Code of Conduct \(NO\) - Styringsprinsipper](#)
- [Prinsipper for Risikoappetitt i DNB - Styringsprinsipper](#)
- [Egenhandel i finansielle instrumenter - Konsernrevisjonen / GA - Staff trading in Financial Instruments.docx](#)
- [2025 Risk assessment Internal audit conflict of interest](#)

DRIFT

2024

Fremdrift

2025

Fremdrift

Antall prosjekter

Antall prosjekter

Finalized (TM+)

Finalized (TM+)

Arkiverte rapporter

Arkiverte rapporter

Om DASHBORD

PG INFO

15-mai-25 13:09

CBM

PMWM

R&F

TIPPS

Rapporter neste månedsrapport

Project Code

Project Title

Audit Grade

Report Type

RISIKOOVERSIKT

Risikokategorier

Inherent (gsnitt)

Residual (gsnitt)

Regulatory Compliance

Third Party

Financial Crime

Technology

Data Management

Credit Risk

Information Security (including Cyber)

Strategic Risk

Model

Statutory Reporting and Tax

Market Risk

Transaction, Processing and Execution

Business Continuity

People

Conduct

TILTAK

Åpne tiltak

Forfalte tiltak

Forfalte høy pri

KUNDE

Kundesvar uenig/sterk uenig siste 2 mndr

Revisjonen har gitt anbefalinger som vil bidra til å redusere r...

Revisjonen fremhevet vesentlige forhold og risikoer

PORTEFØLJEOVERSIKT

RAPPORTARKIV

V10 DASHBOARD

RT DASHBOARD

RISIKODEKNING

Regulatory Complia...

Credit Risk

Transaction, Processi...

Financial Crime

Technology

Conduct

Data Management

Strategic Risk

Information Security ...

Third Party

Model





# Tips

- Start med gap-analyse; det blir masterdokument for å dokumentere etterlevelse
- «Easy wins»: mandat (domene III) og metodikk (domene V)
- Størst tidsbruk: gap analyse og etikk (domene II)



Konsernrevisjonen