

To whom it may concern,

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The Institute of Internal Auditors is an international professional association established in 1941 registered in New York, NY, U.S.A. and headquartered in Orlando, Florida, U.S.A. With its global network of 200,000 individual members in nearly 170 countries from all industries and sectors, The IIA is recognized throughout the world as the internal audit profession's global voice, chief advocate, recognized authority, acknowledged leader, and principal educator, the internal audit profession's leader in certification, education, research, and technical guidance.

IIA Brazil is one of The IIA's 100+ Affiliates worldwide who collaborate to strengthen the internal audit profession, to promote the International Professional Practice Framework (IPPF) which includes the *Standards*, Code of Ethics, Practical Advisories, and Practice Guides as well as other guidance and publications that are of importance for development of the internal audit profession. IIA Brazil is expected to perform relevant activities to serve IIA members and foster the development of internal audit in all sectors and industries including advocacy efforts, consultation on the development of relevant legislation in Brazil, and education of Internal Auditors through local programs developed in line with requirements of all global certification programs including, Certified Internal Auditor® ("CIA"), Certification in Risk Management Assurance® ("CRMA"), Qualification in Internal Audit Leadership® (QIAL) and other certifications subsequently created, acquired, or licensed by The IIA (collectively, "Certifications").

With best regards,

Sylvia Gonner

Vice President, Global Relations & Professional Development

Global Headquarters 247 Maitland Avenue Altamonte Springs, FL 32701-4201 USA T: +1-407-937-1100 F: +1-407-937-1101 www.globaliia.org