**IAS "Innovation Timeline" (1)**

1989
- European Court of Auditors' recommendation for an internal audit function
- DG XX Financial Control
- Ex-ante visa
  - DG XX/2 = IA unit

1990
- The IAS and IACs(*) are born
- Creation of Audit Progress Committee

2001
- Methodology and tools development
- IAS/IACs coordinated planning

2011
- IAS Certification
- External Quality Review
- IAS Overall Opinion

2015
- Centralisation of European Commission's internal audit
- Abolition of IACs
  - IAS as sole IA function for European Commission & Executive Agencies

2016
- IAS Certification
- External Quality Review

2017
- Financial/compliance audits
- Performance audits

(*) Internal Audit Capabilities
IAS "Innovation Timeline" (2)

IAS Conference "Innovation & Creativity in Internal Audit" 2017

- Proactive and responsive "3rd line of defense"
- Digitally aware IAS
- More time on analysis (e.g. big data) than traditional audit techniques
- "Seat at top table"
- Trusted Advisor

Financial/compliance audits

Performance audits

Data analysis techniques and innovative practices