

Compliance Today – October 2020 Three lines model gets it—almost

By Gerry Zack

Please feel free to contact me anytime to share your thoughts: +1 612.357.1544 (cell), +1 952.567.6215 (direct), gerry.zack@corporatecompliance.org.

- twitter.com/gerry_zack
- linkedin.com/in/gerryzack

In July, the Institute of Internal Auditors published an update to its 2013 Three Lines of Defense model for risk management.^[1] The new version, simply called the Three Lines Model, makes numerous substantial changes in an attempt to modernize and build greater flexibility into the model. The results are mixed, but with more positives than negatives.

This document is only available to members. Please log in or become a member.

[Become a Member Login](#)