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audit can be found within section 3. This section also includes a series of optional programmes which can be used when required. 1.2 Referencing system All working papers generated during the course of the audit or documents filed on the audit working paper file should be referenced and cross-referenced to facilitate review.

1. USING THE AUDIT PRACTICE MANUAL

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FFIEC IT Examination Handbook InfoBase - Audit

About Internal Audit n Audit Committee Handbook, 4th Edition www.theiia.org. NTERNA AUTNG Adding alue Across the Board 4 VITAL TO GOVERNANCE Internal auditors' diverse capabilities bring tremendous value to the board and the audit committee in their corporate governance

INTERNAL AUDITING

- Internal auditing is an independent appraisal function established within an organization to examine and evaluate its activities as a service to the organization (1978)
- "Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations.

Training Material on Internal Auditing

Internal Audit Charter The purpose, authority, and responsibility of the Internal Audit Department is formally defined in the Internal Audit Charter, consistent with the Definition of Internal Auditing, the Code of Ethics, and the Standards. Independence and Objectivity Internal Audit actively engages with the Board of

Internal Audit Policies and Procedures Manual

The Institute of Internal Auditors is an international professional association headquartered in Lake Mary, Fla. The IIA is the internal audit profession's global voice, recognized authority, acknowledged leader, chief advocate, and principal educator.

The Institute of Internal Auditors

An internal auditor is a trusted consultant charged with advising upper management on how to best manage the company's risks and goals. External auditors have no responsibility to the organization

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other than determining the accuracy of annual financial statements. Reports to: An internal auditor reports to those within an organization

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