

2024年10月9日

王总，您好！关于您提到的关于（T, A）O T, AA, 的问题，

我们已收到您的反馈，并正在积极处理中。请您耐心等待，如有任何疑问，请随时与我们联系。感谢您的理解与支持！

此致，敬礼！
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The Institute of Internal Auditors

The Institute of Internal Auditors (IIA) is a global organization of internal auditors. It is the largest and most influential of the professional accounting organizations. The IIA is a not-for-profit organization that is dedicated to the advancement of the internal audit profession. The IIA is a global organization of internal auditors. It is the largest and most influential of the professional accounting organizations. The IIA is a not-for-profit organization that is dedicated to the advancement of the internal audit profession.

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A framework provides

The IIA provides a framework for internal auditors. This framework is based on the Global Internal Audit Standards (GIAS) and the Topical Requirements (TR). The GIAS are the foundation of the internal audit profession and are designed to provide a consistent and high-quality standard for internal auditors. The TR are specific requirements that are tailored to the needs of different organizations and industries. The IIA provides a framework for internal auditors. This framework is based on the Global Internal Audit Standards (GIAS) and the Topical Requirements (TR). The GIAS are the foundation of the internal audit profession and are designed to provide a consistent and high-quality standard for internal auditors. The TR are specific requirements that are tailored to the needs of different organizations and industries.

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activity under review The purpose of this activity is to ensure that the organization's internal controls are effective and that the financial statements are accurate and reliable.

advisory services Such services are provided to the client to assist them in understanding the implications of the findings of the audit and to help them to improve their internal controls. The Institute of Internal Auditors (IIA) provides a range of advisory services, including consulting, training, and coaching. These services are provided to the client on a confidential basis and are designed to help them to improve their internal controls and to reduce the risk of financial misstatement.

assurances The IIA provides a range of assurance services, including financial statement audits, operational audits, and compliance audits. These services are provided to the client on a confidential basis and are designed to help them to ensure that their internal controls are effective and that their financial statements are accurate and reliable.

periodically

stakeholder A, B, C, D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S, T, U, V, W, X, Y, Z

workpapers T, U, V, W, X, Y, Z, A, B, C, D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S



The purpose statement

Purpose Statement

What is the purpose of the audit? What are the objectives of the audit? What are the scope and limitations of the audit?

What are the key areas of focus?

- Scope of the audit
- Goals of the audit
- Resources of the audit
- Risks of the audit
- Assumptions of the audit

What are the key findings?

- The audit identified several areas of concern, including...

Standard 1.2 Organization's Ethical Expectations

Requirements

Organizations should establish and communicate ethical expectations to all employees, including those in remote locations, and ensure that these expectations are integrated into the organization's policies, procedures, and performance evaluation processes.

- The organization's policies and procedures are designed to ensure that the organization's activities are conducted in a manner that is consistent with applicable laws and regulations.
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Standard 1.3 Legal and Ethical Behavior

Requirements

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Considerations for Implementation

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Considerations for Implementation

part of the overall program implementation process. It is important to consider the following factors:

Standard 2.2 Safeguarding Objectivity



- C, *because the company's management is not responsible for the accuracy of the financial statements.*
 - B, *because the company's management is responsible for the accuracy of the financial statements.*
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Examples of Evidence of Conformance

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Standard 2.3 Disclosing Impairments to Objectivity

Requirements

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Standard 3.1 Competency

Requirements

Internal auditors shall be qualified to perform their duties. The Institute of Internal Auditors (IIA) requires internal auditors to be qualified in terms of education, training, and experience. The IIA also requires internal auditors to be certified by the Institute of Internal Auditors (IIA) or the Chartered Institute of Management Accountants (CIMA).

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Standard 3.2 Continuing Professional Development

Requirements

CPD requirements are set out in the CPD Policy. CPD activities should be relevant to the individual's current role and should be undertaken on a regular basis. CPD activities should be undertaken in a way that is consistent with the Institute's Code of Ethics and the Institute's Code of Conduct. CPD activities should be undertaken in a way that is consistent with the Institute's Code of Ethics and the Institute's Code of Conduct.

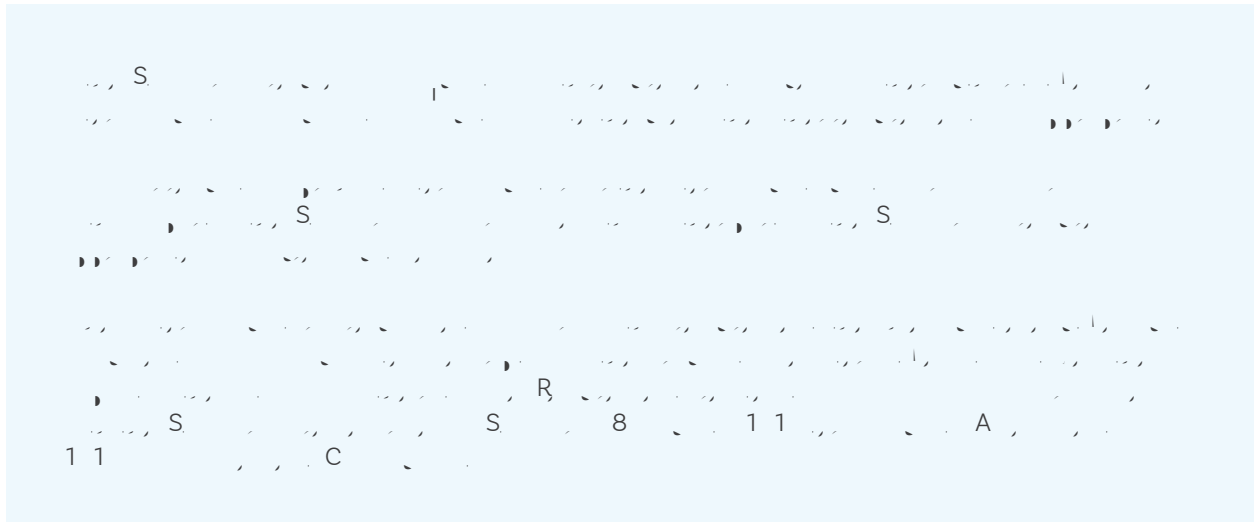
Considerations for Implementation

- Consider the individual's current role and the requirements of the Institute's Code of Ethics and the Institute's Code of Conduct.
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Examples of Evidence of Conformance

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Considerations for Implementation

The implementation of the internal control system should be based on the following considerations:

- The internal control system should be designed to meet the organization's objectives and risks.
- The internal control system should be based on the organization's size, complexity, and nature of operations.
- The internal control system should be based on the organization's industry and regulatory requirements.
- The internal control system should be based on the organization's culture and values.

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Examples of Evidence of Conformance

- The internal control system is designed to meet the organization's objectives and risks.
- The internal control system is based on the organization's size, complexity, and nature of operations.
- The internal control system is based on the organization's industry and regulatory requirements.
- The internal control system is based on the organization's culture and values.

- The auditor should not be involved in the design or implementation of internal controls.
- The auditor should not be involved in the operation of internal controls.
- Relying on the work of others is not sufficient to meet the requirements of the standard.

Standard 4.2 Due Professional Care

Requirements

- The auditor should exercise due professional care in the performance of the audit.
- The auditor should comply with the applicable laws and regulations.
- The auditor should follow the applicable standards of professional conduct.
- The auditor should maintain objectivity and integrity.
- The auditor should exercise professional judgment.
- The auditor should maintain confidentiality.
- The auditor should communicate effectively.
- The auditor should document the audit process.
- The auditor should maintain independence.

Considerations
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The *Journal of Internal Auditing* is a peer-reviewed journal published quarterly by the Institute of Internal Auditors (IIA). It is the primary journal for internal auditors and is highly regarded in the field.

The journal covers a wide range of topics related to internal auditing, including theory, practice, and research. It is a key resource for internal auditors and is often cited in academic and professional literature. The journal is published by the Institute of Internal Auditors (IIA) and is available to members of the IIA. The journal is published quarterly and is highly regarded in the field of internal auditing. The journal is a key resource for internal auditors and is often cited in academic and professional literature. The journal is published by the Institute of Internal Auditors (IIA) and is available to members of the IIA.

Standard 4.3 Professional Skepticism

Requirements

Internal auditors shall exercise professional skepticism throughout the audit process.

The requirements of this standard include:

- Maintaining an open mind and questioning assumptions, judgments, and conclusions.
- Considering the reliability of the evidence.
- Being alert to the possibility of bias.
- Seeking to understand the reasons for any unusual or unexpected findings.

Considerations for Implementation

Principle 5 Maintain Confidentiality

Examples of Evidence of Conformance

- The organization has a policy on information security.
- The organization has a policy on information security.
- The organization has a policy on information security.
- An information security policy is in place.
- The organization has a policy on information security.
- The organization has a policy on information security.

Standard 5.2 Protection of Information

Requirements

The organization shall establish, implement, and maintain information security policies and procedures that are necessary to protect information.

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C The organization shall establish, implement, and maintain information security policies and procedures that are necessary to protect information.

- Confidentiality, integrity, and availability of information.
- Risk management.
- Information security incident response.

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Considerations for Implementation

The organization shall establish, implement, and maintain information security policies and procedures that are necessary to protect information.

Standard 6.2 Internal Audit Charter

Requirements

- The internal audit charter should be approved by the board of directors or the audit committee and should include:
 - Scope of the internal audit function
 - The internal audit function's reporting structure
 - The internal audit function's organizational status
 - The internal audit function's authority
 - The internal audit function's independence
 - The internal audit function's access to information
 - The internal audit function's access to personnel
 - The internal audit function's access to resources
 - The internal audit function's access to the external audit firm
 - The internal audit function's access to the external audit firm's work
 - The internal audit function's access to the external audit firm's reports
 - The internal audit function's access to the external audit firm's findings
 - The internal audit function's access to the external audit firm's recommendations
 - The internal audit function's access to the external audit firm's conclusions
 - The internal audit function's access to the external audit firm's opinions
 - The internal audit function's access to the external audit firm's reports
 - The internal audit function's access to the external audit firm's findings
 - The internal audit function's access to the external audit firm's recommendations
 - The internal audit function's access to the external audit firm's conclusions
 - The internal audit function's access to the external audit firm's opinions

The auditor should also consider the nature, timing, and extent of the audit procedures performed to address the risk of material misstatement. The auditor should also consider the results of the audit procedures performed to address the risk of material misstatement.

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Examples of Evidence of Conformance

- The auditor should also consider the nature, timing, and extent of the audit procedures performed to address the risk of material misstatement.
- The auditor should also consider the results of the audit procedures performed to address the risk of material misstatement.

- R: **R**esources: the internal and external resources that are available to the organization. These resources are the foundation for the organization's ability to execute its strategy.
- A: **A**bility: the organization's ability to execute its strategy. This is determined by the organization's resources and its internal processes.
- T: **T**alent: the organization's talent pool, which includes the skills, knowledge, and experience of its employees.
- S: **S**tructure: the organization's structure, which is the way in which the organization is organized and how its resources are allocated.
- R: **R**isks: the risks that the organization faces, which are the potential negative outcomes of its strategy.
- S: **S**ustainability: the organization's sustainability, which is its ability to maintain its performance over the long term.
- S: **S**uccess: the organization's success, which is its ability to achieve its strategic objectives.

Considerations for Implementation

When implementing a strategy, organizations should consider the following factors:

- **Resources:** Ensure that the organization has the necessary resources to execute its strategy.
- **Ability:** Assess the organization's ability to execute its strategy and identify areas for improvement.
- **Talent:** Develop and attract the talent needed to execute the strategy.
- **Structure:** Design an organizational structure that supports the strategy.
- **Risks:** Identify and mitigate the risks associated with the strategy.
- **Sustainability:** Ensure that the strategy is sustainable over the long term.
- **Success:** Monitor and evaluate the organization's progress towards its strategic objectives.

The following table lists the internal control deficiencies identified during the audit. The deficiencies are categorized by their severity and the number of instances identified.

Severity	Number of Instances
Material Weakness	1
Significant Deficiency	2
Minor Deficiency	3

- T, the primary responsibility for the design, implementation, and maintenance of internal controls is the responsibility of management.
- G, the primary responsibility for the design, implementation, and maintenance of internal controls is the responsibility of management.
- C, the primary responsibility for the design, implementation, and maintenance of internal controls is the responsibility of management.
- A, the primary responsibility for the design, implementation, and maintenance of internal controls is the responsibility of management.

Considerations for Implementation

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Standard 8.4 External Quality Assessment

Requirements

The organization shall establish, implement, and maintain a process for external quality assessment of the internal audit function. The process shall include the selection of external assessors, the scope of the assessment, and the reporting of results. The organization shall ensure that the external assessors are independent and objective.

The organization shall ensure that the external assessors are qualified to assess the internal audit function. The organization shall ensure that the external assessors are not involved in the internal audit function. The organization shall ensure that the external assessors are not involved in the internal audit function.

Essential Conditions

Standard 9.1 Understanding Governance, Risk Management, and Control Processes

Requirements

The auditor should understand the organization's governance, risk management, and control processes to assess the risk of material misstatement.

The auditor should understand the organization's governance, risk management, and control processes to assess the risk of material misstatement.

The internal audit function should be able to identify and report on risks that are not covered by the external audit. This includes risks that are not covered by the external audit's scope, such as risks related to the organization's internal controls, risk management, and compliance.

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Standard 9.3 Methodologies

Requirements

The internal audit function should use methodologies that are appropriate to the risks being audited. The methodologies should be designed to provide sufficient evidence to support the audit findings. The methodologies should be documented and approved by the internal audit function. The methodologies should be reviewed and updated as needed. (S)

1. The internal audit function should use methodologies that are appropriate to the risks being audited. (C)

2. The methodologies should be designed to provide sufficient evidence to support the audit findings. (C)

3. The methodologies should be documented and approved by the internal audit function. (R)

4. The methodologies should be reviewed and updated as needed. (A)

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The internal audit function should be designed to provide the organization with a reasonable assurance that the internal control system is effective. The internal audit function should be designed to provide the organization with a reasonable assurance that the internal control system is effective. The internal audit function should be designed to provide the organization with a reasonable assurance that the internal control system is effective.

Examples of Evidence of Conformance

- The internal audit function is designed to provide the organization with a reasonable assurance that the internal control system is effective.
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Standard 9.4 Internal Audit Plan

Requirements

The internal audit function should develop and maintain an internal audit plan that provides a reasonable assurance that the internal control system is effective.

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The internal audit function should:

- Conduct internal audits in accordance with the internal audit plan.
- Submit internal audit reports to the board of directors or the audit committee.
- Communicate the results of internal audits to the management of the organization.
- Monitor the effectiveness of the internal control system.
- Report to the board of directors or the audit committee on the effectiveness of the internal control system.

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Standard 9.5 Coordination and Reliance

Requirements

The auditor should coordinate the audit with the internal audit function, if one exists, and with other auditors, if applicable. The auditor should coordinate the audit with the internal audit function, if one exists, and with other auditors, if applicable. The auditor should coordinate the audit with the internal audit function, if one exists, and with other auditors, if applicable. The auditor should coordinate the audit with the internal audit function, if one exists, and with other auditors, if applicable.

The following are examples of evidence of conformance:

- The organization has established a risk management process that identifies and assesses risks to the achievement of its objectives.
- Risk management processes are integrated into the organization's planning and decision-making processes.
- Risk management processes are communicated and understood by all employees.
- Risk management processes are reviewed and updated as needed.
- Risk management processes are supported by adequate resources and information.

Additional examples of evidence of conformance include:

- The organization has established a risk management process that identifies and assesses risks to the achievement of its objectives.
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- Risk management processes are reviewed and updated as needed.
- Risk management processes are supported by adequate resources and information.

Principle 10 Manage Resources

The organization should ensure that it has the resources necessary to achieve its objectives. Resources include human resources, financial resources, information resources, and other resources.

Standard 10.1 Financial Resource Management

Requirements

The organization shall ensure that financial resources are managed in a way that:

The organization shall ensure that financial resources are managed in a way that:

Standard 10.2 Human Resources Management

Requirements

The organization shall ensure that all personnel are properly selected, hired, trained, and supervised. The organization shall ensure that all personnel are properly evaluated and that the results of the evaluation are used to improve performance.

The organization shall ensure that all personnel are properly compensated and that the compensation is based on performance. The organization shall ensure that all personnel are properly promoted and that the promotion is based on performance. The organization shall ensure that all personnel are properly terminated and that the termination is based on performance.

The organization shall ensure that all personnel are properly trained and that the training is based on performance. The organization shall ensure that all personnel are properly supervised and that the supervision is based on performance. The organization shall ensure that all personnel are properly evaluated and that the results of the evaluation are used to improve performance. (S, S, 8 R,)

The organization shall ensure that all personnel are properly selected, hired, trained, and supervised. The organization shall ensure that all personnel are properly evaluated and that the results of the evaluation are used to improve performance. (S, S, 1C,)

Considerations for Implementation

The organization shall ensure that all personnel are properly selected, hired, trained, and supervised. The organization shall ensure that all personnel are properly evaluated and that the results of the evaluation are used to improve performance.

The organization shall ensure that all personnel are properly compensated and that the compensation is based on performance. The organization shall ensure that all personnel are properly promoted and that the promotion is based on performance.

- C The organization shall ensure that all personnel are properly trained and that the training is based on performance. The organization shall ensure that all personnel are properly supervised and that the supervision is based on performance.

- C The organization shall ensure that all personnel are properly evaluated and that the results of the evaluation are used to improve performance. (S, S, 8 R,)

- C The organization shall ensure that all personnel are properly selected, hired, trained, and supervised. The organization shall ensure that all personnel are properly evaluated and that the results of the evaluation are used to improve performance.

- C The organization shall ensure that all personnel are properly compensated and that the compensation is based on performance.

- C The organization shall ensure that all personnel are properly promoted and that the promotion is based on performance.

... (956) (

Standard 10.3 Technological Resources

Requirements

The organization shall identify, evaluate, and manage the risks associated with the use of technology. The organization shall ensure that the use of technology is consistent with the organization's mission, vision, and values. The organization shall ensure that the use of technology is consistent with applicable laws, regulations, and standards.

The organization shall ensure that the use of technology is consistent with the organization's risk appetite. The organization shall ensure that the use of technology is consistent with the organization's strategic objectives. The organization shall ensure that the use of technology is consistent with the organization's financial resources. The organization shall ensure that the use of technology is consistent with the organization's human resources.

The organization shall ensure that the use of technology is consistent with the organization's information security requirements. The organization shall ensure that the use of technology is consistent with the organization's data privacy requirements. The organization shall ensure that the use of technology is consistent with the organization's business continuity requirements.

Considerations for Implementation

The organization shall consider the following factors when implementing Standard 10.3:

- A. Technology Strategy
- G. Information Security
- T. Talent Management

T, the entity, is not required to have a policy, procedure, or practice in place that requires the entity to disclose to the public the information specified in the standard.

The entity may determine that the information specified in the standard is not material to the public. In such a case, the entity is not required to have a policy, procedure, or practice in place that requires the entity to disclose to the public the information specified in the standard.

The entity may determine that the information specified in the standard is not material to the public. In such a case, the entity is not required to have a policy, procedure, or practice in place that requires the entity to disclose to the public the information specified in the standard. T, the entity, is not required to have a policy, procedure, or practice in place that requires the entity to disclose to the public the information specified in the standard.

T, the entity, is not required to have a policy, procedure, or practice in place that requires the entity to disclose to the public the information specified in the standard. S, the entity, is not required to have a policy, procedure, or practice in place that requires the entity to disclose to the public the information specified in the standard.

T, the entity, is not required to have a policy, procedure, or practice in place that requires the entity to disclose to the public the information specified in the standard. (S, the entity, is not required to have a policy, procedure, or practice in place that requires the entity to disclose to the public the information specified in the standard.)

C, the entity, is not required to have a policy, procedure, or practice in place that requires the entity to disclose to the public the information specified in the standard.

A, the entity, is not required to have a policy, procedure, or practice in place that requires the entity to disclose to the public the information specified in the standard. R, the entity, is not required to have a policy, procedure, or practice in place that requires the entity to disclose to the public the information specified in the standard.

Examples of Evidence of Conformance

- A, the entity, is not required to have a policy, procedure, or practice in place that requires the entity to disclose to the public the information specified in the standard.
- A, the entity, is not required to have a policy, procedure, or practice in place that requires the entity to disclose to the public the information specified in the standard.
- S, the entity, is not required to have a policy, procedure, or practice in place that requires the entity to disclose to the public the information specified in the standard.
- S, the entity, is not required to have a policy, procedure, or practice in place that requires the entity to disclose to the public the information specified in the standard.

The following table provides examples of the types of evidence that can be used to demonstrate compliance with the requirements of Standard 11.1. The table is organized by the type of evidence and the corresponding requirement. The table also includes a brief description of the evidence and the corresponding requirement.

Type of Evidence	Requirement
Internal Audit Reports	Internal audit reports should be prepared and reviewed by the internal audit function.
External Audit Reports	External audit reports should be prepared and reviewed by the external audit firm.
Internal Audit Plans	Internal audit plans should be prepared and reviewed by the internal audit function.
External Audit Plans	External audit plans should be prepared and reviewed by the external audit firm.

(S) = Significant, (M) = Moderate, (L) = Low

Examples of Evidence of Conformance

- Significant internal audit reports prepared and reviewed by the internal audit function.
- Moderate internal audit reports prepared and reviewed by the internal audit function.
- Significant external audit reports prepared and reviewed by the external audit firm.
- Moderate external audit reports prepared and reviewed by the external audit firm.
- Significant internal audit plans prepared and reviewed by the internal audit function.
- Moderate internal audit plans prepared and reviewed by the internal audit function.
- Significant external audit plans prepared and reviewed by the external audit firm.
- Moderate external audit plans prepared and reviewed by the external audit firm.

Standard 11.3 Communicating Results

Requirements

The internal audit function should communicate the results of its work to management and the board of directors. The communication should be timely and clear, and should include a description of the findings, the root causes of the problems, and the recommended actions to address the problems.

- Internal audit reports should be prepared and reviewed by the internal audit function.
- External audit reports should be prepared and reviewed by the external audit firm.
- Internal audit plans should be prepared and reviewed by the internal audit function.
- External audit plans should be prepared and reviewed by the external audit firm.

Standard 11.4 Errors and Omissions

Requirements

The internal auditor shall identify and report errors and omissions in the client's financial statements that are material to the financial statements.

Such errors and omissions include, but are not limited to:

Considerations for Implementation

The internal auditor shall identify and report errors and omissions in the client's financial statements that are material to the financial statements. The internal auditor shall identify and report errors and omissions in the client's financial statements that are material to the financial statements.

The internal auditor shall identify and report errors and omissions in the client's financial statements that are material to the financial statements. The internal auditor shall identify and report errors and omissions in the client's financial statements that are material to the financial statements.

Examples of Evidence of Conformance

- Review of financial statements for errors and omissions
- Communication of errors and omissions to management

Standard 11.5 Communicating the Acceptance of Risks

Requirements

The internal auditor shall communicate to the board of directors, the audit committee, or other appropriate bodies, the results of the internal audit process, including the acceptance of risks, and the internal auditor's recommendations for the improvement of the internal control system. The internal auditor shall also communicate to the management the results of the internal audit process, including the acceptance of risks, and the internal auditor's recommendations for the improvement of the internal control system. The internal auditor shall also communicate to the board of directors, the audit committee, or other appropriate bodies, the results of the internal audit process, including the acceptance of risks, and the internal auditor's recommendations for the improvement of the internal control system.

Considerations for Implementation

The internal auditor shall communicate to the board of directors, the audit committee, or other appropriate bodies, the results of the internal audit process, including the acceptance of risks, and the internal auditor's recommendations for the improvement of the internal control system. The internal auditor shall also communicate to the management the results of the internal audit process, including the acceptance of risks, and the internal auditor's recommendations for the improvement of the internal control system. The internal auditor shall also communicate to the board of directors, the audit committee, or other appropriate bodies, the results of the internal audit process, including the acceptance of risks, and the internal auditor's recommendations for the improvement of the internal control system.

The auditor should also consider the nature of the controls, the complexity of the process, and the risk of error. For example, a control that involves a high degree of judgment or discretion may be more difficult to test than a control that is purely mechanical. The auditor should also consider the frequency of the control and the volume of transactions. A control that is performed frequently and involves a large volume of transactions may be more likely to be effective than a control that is performed infrequently and involves a small volume of transactions. The auditor should also consider the history of the control and the results of previous tests. A control that has been tested frequently and has consistently been found to be effective may be more likely to be effective than a control that has been tested infrequently and has been found to be ineffective in the past.

The auditor should also consider the nature of the evidence. For example, a control that involves a physical count of inventory may be more difficult to test than a control that involves a review of documents. The auditor should also consider the reliability of the evidence. For example, a control that involves a review of documents may be more reliable than a control that involves a verbal confirmation. The auditor should also consider the timing of the evidence. For example, a control that is performed at the end of the period may be more reliable than a control that is performed during the period.

Examples of Evidence of Conformance

Standard 12.1 Internal Quality Assessment

Requirements

The internal quality assessment process shall be designed to ensure that the internal audit function is performing effectively and efficiently, and that the internal audit function is providing the highest quality of service to the organization. (G, A, S)

The internal quality assessment process shall be designed to ensure that the internal audit function is performing effectively and efficiently, and that the internal audit function is providing the highest quality of service to the organization. (S, 8)

- The internal quality assessment process shall be designed to ensure that the internal audit function is performing effectively and efficiently, and that the internal audit function is providing the highest quality of service to the organization. (S)
- The internal quality assessment process shall be designed to ensure that the internal audit function is performing effectively and efficiently, and that the internal audit function is providing the highest quality of service to the organization. (S)
- The internal quality assessment process shall be designed to ensure that the internal audit function is performing effectively and efficiently, and that the internal audit function is providing the highest quality of service to the organization. (S)

B, The internal quality assessment process shall be designed to ensure that the internal audit function is performing effectively and efficiently, and that the internal audit function is providing the highest quality of service to the organization. (S, 81B, 8, 9)

The internal quality assessment process shall be designed to ensure that the internal audit function is performing effectively and efficiently, and that the internal audit function is providing the highest quality of service to the organization. (S, 8, A)

The internal quality assessment process shall be designed to ensure that the internal audit function is performing effectively and efficiently, and that the internal audit function is providing the highest quality of service to the organization. (S)

Considerations for Implementation

The internal quality assessment process shall be designed to ensure that the internal audit function is performing effectively and efficiently, and that the internal audit function is providing the highest quality of service to the organization. (S)

The internal quality assessment process shall be designed to ensure that the internal audit function is performing effectively and efficiently, and that the internal audit function is providing the highest quality of service to the organization. (S)

Standard 12.3 Oversee and Improve Engagement Performance

Requirements

The internal audit function shall oversee and improve engagement performance by:

- The internal audit function shall oversee and improve engagement performance by:
- The internal audit function shall oversee and improve engagement performance by:
- The internal audit function shall oversee and improve engagement performance by:
- The internal audit function shall oversee and improve engagement performance by:

The internal audit function shall oversee and improve engagement performance by:

The internal audit function shall oversee and improve engagement performance by:

The internal audit function shall oversee and improve engagement performance by:

Considerations for Implementation

The internal audit function shall oversee and improve engagement performance by:

A B C D E F G H I J K L M N O P Q R S T U V W X Y Z

Principle 13 Plan Engagements Effectively

The Institute of Internal Auditors (IIA) defines an engagement as a project or activity that is planned, organized, and executed to achieve a specific objective. The engagement process is a continuous cycle of planning, execution, and evaluation. The IIA's Code of Ethics and Standards of Professional Practice (SPP) provide the foundation for the engagement process.

The IIA's SPP, specifically Standard 1100, requires internal auditors to plan engagements effectively. This includes identifying the engagement's objectives, scope, and resources. The IIA's SPP also requires internal auditors to communicate the engagement's objectives and scope to the appropriate parties. The IIA's SPP further requires internal auditors to evaluate the engagement's progress and results. The IIA's SPP also requires internal auditors to document the engagement's process and results.

Standard 13.1 Engagement Communication

Requirements

Internal auditors shall communicate the engagement's objectives, scope, and resources to the appropriate parties. (SPP 1100.11C)

Internal auditors shall communicate the engagement's progress and results to the appropriate parties. (SPP 1100.11D)

... R ... (S, S, 9 ...)
11 ... C ...)

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- A ...
 - ...
 - R ...
 - S ...
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 - T ... / ...
 - T ... / ...

... / (...) ... (...) ...

The organization shall establish a process to identify, assess, and manage risks to the achievement of its objectives. The process shall include:

- (S) The organization shall identify risks that could prevent it from achieving its purpose or objectives, including strategic objectives, and shall assess the nature and consequences of these risks.
- (S) The organization shall assess the likelihood and consequences of risks, and shall determine the level of risk that is acceptable.
- (A) The organization shall determine the actions needed to address risks that are unacceptable, and shall implement these actions.
- (M) The organization shall monitor and review risks, and shall take action to address changes in risk levels.

Examples of Evidence of Conformance

- Risk register (containing risk identification, assessment, and mitigation actions)
- Risk assessment methodology
- Risk assessment results (containing risk levels) and risk mitigation actions

Standard 13.2 Engagement Risk Assessment

Requirements

The organization shall establish a process to identify, assess, and manage risks to the achievement of its objectives. The process shall include:

The organization shall identify risks that could prevent it from achieving its purpose or objectives, including strategic objectives, and shall assess the nature and consequences of these risks.

- The organization shall assess the likelihood and consequences of risks, and shall determine the level of risk that is acceptable.
- The organization shall determine the actions needed to address risks that are unacceptable, and shall implement these actions.
- The organization shall monitor and review risks, and shall take action to address changes in risk levels.
- The organization shall identify risks that could prevent it from achieving its purpose or objectives, including strategic objectives, and shall assess the nature and consequences of these risks.
- The organization shall assess the likelihood and consequences of risks, and shall determine the level of risk that is acceptable.
- The organization shall determine the actions needed to address risks that are unacceptable, and shall implement these actions.
- The organization shall monitor and review risks, and shall take action to address changes in risk levels.

The organization shall identify risks that could prevent it from achieving its purpose or objectives, including strategic objectives, and shall assess the nature and consequences of these risks.

The organization shall assess the likelihood and consequences of risks, and shall determine the level of risk that is acceptable.

- The organization shall determine the actions needed to address risks that are unacceptable, and shall implement these actions.
- The organization shall monitor and review risks, and shall take action to address changes in risk levels.
- The organization shall identify risks that could prevent it from achieving its purpose or objectives, including strategic objectives, and shall assess the nature and consequences of these risks.
- The organization shall assess the likelihood and consequences of risks, and shall determine the level of risk that is acceptable.
- The organization shall determine the actions needed to address risks that are unacceptable, and shall implement these actions.
- The organization shall monitor and review risks, and shall take action to address changes in risk levels.

The organization shall identify risks that could prevent it from achieving its purpose or objectives, including strategic objectives, and shall assess the nature and consequences of these risks.

The organization shall assess the likelihood and consequences of risks, and shall determine the level of risk that is acceptable.

Considerations for Implementation

1. **Identify the scope of the audit and the areas to be audited.**

The first step in the implementation phase is to identify the scope of the audit and the areas to be audited. This involves determining the objectives of the audit, the areas of the organization that will be audited, and the resources that will be required to complete the audit. The scope of the audit should be defined in terms of the organization's operations, the areas of the organization that will be audited, and the resources that will be required to complete the audit.

2. **Develop a detailed audit plan.** The audit plan should include the following information: **R1** The objectives of the audit. **R2** The areas of the organization that will be audited. **R3** The resources that will be required to complete the audit. **R4** The timeline for the audit. **R5** The roles and responsibilities of the audit team. **R6** The methods and techniques that will be used to conduct the audit. **R7** The reporting requirements for the audit. **R8** The communication plan for the audit. **R9** The risk management plan for the audit. **R10** The quality assurance plan for the audit.

3. **Obtain the necessary resources and personnel.** The audit team should be composed of individuals with the necessary skills and experience to conduct the audit. The audit team should be trained in the audit process and the specific areas to be audited. The audit team should also have access to the necessary resources, such as information systems, data, and personnel.

4. **Conduct the audit.**

- **R1** The audit team should conduct the audit in accordance with the audit plan.
- **R2** The audit team should use the methods and techniques specified in the audit plan.
- **R3** The audit team should document the results of the audit.
- **R4** The audit team should communicate the results of the audit to the appropriate management personnel.
- **R5** The audit team should report the results of the audit to the audit committee.
- **R6** The audit team should provide recommendations for improvement.
- **R7** The audit team should monitor the implementation of the recommendations.
- **R8** The audit team should evaluate the effectiveness of the audit process.
- **R9** The audit team should provide feedback to the audit committee.
- **R10** The audit team should provide feedback to the organization.

5. **Summarize the results of the audit and provide recommendations.** The audit team should provide a summary of the results of the audit and provide recommendations for improvement. The summary should include the following information: **R1** The objectives of the audit. **R2** The areas of the organization that were audited. **R3** The results of the audit. **R4** The recommendations for improvement.

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S...

A...

Examples of Evidence of Conformance

- R...
- G...
- R...
- R...
- R...
- R...
- R...
- R...
- R...
- R...

- ...
- A ... (S) ... 1
- C ...

A ...

- A ...
- C ...
- R ...
- ...
- S ...

T ...

...

Examples of Evidence of Conformance

- ...
- ...

Standard 13.4 Evaluation Criteria

Requirements

... provide information to the board of directors, management, or other appropriate parties, as well as to the public, regarding the organization's financial performance and other matters of interest to the public.

A. The organization shall establish a process for identifying and assessing the risks to the organization's financial performance and other matters of interest to the public. The process shall include the following:

- 1. Identifying the risks to the organization's financial performance and other matters of interest to the public.
- 2. Assessing the risks to the organization's financial performance and other matters of interest to the public.
- 3. Developing and implementing strategies to mitigate the risks to the organization's financial performance and other matters of interest to the public.

... shall be reviewed and approved by the board of directors. The organization shall also establish a process for monitoring and reporting on the risks to the organization's financial performance and other matters of interest to the public.

... shall be reviewed and approved by the board of directors. The organization shall also establish a process for monitoring and reporting on the risks to the organization's financial performance and other matters of interest to the public.

Examples of Evidence of Conformance

- The organization's risk management framework includes a process for identifying and assessing the risks to the organization's financial performance and other matters of interest to the public.
- The organization's risk management framework includes a process for monitoring and reporting on the risks to the organization's financial performance and other matters of interest to the public.

Standard 13.5 Engagement Resources

Requirements

0, 1, A, 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100

Considerations for Implementation

When implementing the control, the auditor should consider the following factors:

- The nature and complexity of the process being audited.
- The volume and frequency of transactions.
- The risk of error or fraud.
- The availability of resources and personnel.
- The need for training and documentation.
- The need for communication and coordination with other departments.

The auditor should also consider the following factors when determining the sample size:

- The level of risk.
- The variability of the population.
- The desired level of confidence.
- The acceptable level of error.

The auditor should also consider the following factors when determining the sample size:

- The level of risk.
- The variability of the population.
- The desired level of confidence.
- The acceptable level of error.

The auditor should also consider the following factors when determining the sample size:

- The level of risk.
- The variability of the population.
- The desired level of confidence.
- The acceptable level of error.

Examples of Evidence of Conformance

- A sample of transactions that have been reviewed and approved by the appropriate authority.
- A sample of transactions that have been recorded in the accounting system.
- A sample of transactions that have been reconciled to the bank statement.

Considerations for Implementation

The following considerations should be taken into account when implementing the proposed controls:

- The proposed controls should be designed to address the specific risks identified in the risk assessment.
- The proposed controls should be designed to be effective, efficient, and practical.
- The proposed controls should be designed to be integrated with existing controls.
- The proposed controls should be designed to be flexible and adaptable to changes in the business environment.

The following considerations should be taken into account when implementing the proposed controls:

- The proposed controls should be designed to address the specific risks identified in the risk assessment.
- The proposed controls should be designed to be effective, efficient, and practical.
- The proposed controls should be designed to be integrated with existing controls.
- The proposed controls should be designed to be flexible and adaptable to changes in the business environment.

— *[Faint, illegible text]*

Standard 15.1 Final Engagement Communication

Requirements

The internal auditor shall communicate the results of the engagement to the appropriate parties, including the client and the board of directors, in a timely manner.

The internal auditor shall communicate the results of the engagement to the appropriate parties, including the client and the board of directors, in a timely manner.

- The internal auditor shall communicate the results of the engagement to the appropriate parties, including the client and the board of directors, in a timely manner.
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Considerations for Implementation

The internal auditor shall communicate the results of the engagement to the appropriate parties, including the client and the board of directors, in a timely manner.

Suppliers (including subcontractors) are not required to have a formal quality management system in place. However, the organization should have a process in place to ensure that suppliers are selected and monitored to ensure that they meet the organization's requirements.

For example, the organization should have a process in place to ensure that suppliers are selected and monitored to ensure that they meet the organization's requirements.

- T...
- B... (S... S... 8... 11... (A...))
- R... (S... S... 11G... (A...))
- ...

T...

- T... (S... S... 8... 11... (A...))
- T... (S... S... 11G... (A...))
- T...

T... (S... S... 11G... (A...))

Examples of Evidence of Conformance

- S...
- S... (S... S... 8... 11... (A...))
- S... (S... S... 11G... (A...))
- S...

Standard 15.2 Confirming the Implementation of Recommendations or Action Plans

Requirements

The organization should have a process in place to ensure that recommendations or action plans are implemented and monitored to ensure that they meet the organization's requirements.

- T...
- B... (S... S... 8... 11... (A...))
- R... (S... S... 11G... (A...))

The Institute of Internal Auditors (IIA) has developed a set of standards for internal auditors. These standards are designed to ensure that internal auditors are performing their duties in a professional and ethical manner. The standards are organized into three main areas: the Standards for the Professional Practice of Internal Auditing (SPPA), the Standards for the Performance of Internal Auditing (SPIA), and the Standards for the Independence and Objectivity of Internal Auditors (SIOA). The SPPA standards are the most comprehensive and cover the entire internal audit function. The SPIA standards focus on the specific tasks and activities of internal auditors. The SIOA standards address the fundamental principles of internal auditing, such as independence and objectivity. The IIA standards are widely recognized and used by internal auditors around the world. They provide a framework for internal auditors to follow and ensure that they are meeting the expectations of their stakeholders. The IIA standards are also used by external auditors to assess the quality of internal audits. The IIA standards are constantly updated to reflect changes in the internal audit profession and the business environment. The IIA standards are a key component of the internal audit profession and are essential for ensuring the integrity and effectiveness of internal auditing.

Considerations for Implementation

Audit Standards

While the Global Internal Audit Standards

are the same, the way they are implemented can vary significantly between countries. This is due to differences in legal systems, cultural norms, and business practices. For example, in some countries, the internal audit function may be more closely aligned with the board of directors, while in others, it may report to the audit committee. Additionally, the scope of the internal audit function may vary, with some countries requiring a more comprehensive approach that covers all aspects of the organization's operations, while others may focus on specific areas such as financial reporting or risk management.

The Institute of Internal Auditors (IIA) has developed the Global Internal Audit Standards (GIAS) to provide a common framework for internal auditing across all countries. The GIAS are designed to be flexible and adaptable to the specific needs and circumstances of each organization and country.

- *Illegible text* (S, T, S, 61, A, *Illegible text*)
- *Illegible text* (S, S, 1, *Illegible text*)
- *Illegible text* (S, G, S, 6 B, S, S, 1, *Illegible text*)
- *Illegible text* (S, S, 11, C, 11, C, *Illegible text*)
- *Illegible text* (S, 111B, R, C, S, *Illegible text*)

The following table shows the relationship between the number of units produced and the total cost of production.

The following table shows the relationship between the number of units produced and the total cost of production.

- The total cost of production is £100,000 when 10,000 units are produced.
- The total cost of production is £120,000 when 12,000 units are produced.
- The total cost of production is £140,000 when 14,000 units are produced.
- The total cost of production is £160,000 when 16,000 units are produced.
- The total cost of production is £180,000 when 18,000 units are produced.
- The total cost of production is £200,000 when 20,000 units are produced.
- The total cost of production is £220,000 when 22,000 units are produced.
- The total cost of production is £240,000 when 24,000 units are produced.
- The total cost of production is £260,000 when 26,000 units are produced.
- The total cost of production is £280,000 when 28,000 units are produced.
- The total cost of production is £300,000 when 30,000 units are produced.

The following table shows the relationship between the number of units produced and the total cost of production.

S

A C 6 B S S 6

The following table shows the relationship between the number of units produced and the total cost of production.

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T

0 0 6

- T, ... (S, ...)

- ... (S, ... 8 ...)

