

Public Sector Internal Audit Standards Compliance Overview

Definition of Internal Auditing and Code of Ethics

Definition of Internal Auditing



Integrity



Objectivity



Confidentiality



Competency



Performance Standards

1000 – 1322 Attribute Standards

1000 – 1110 Purpose, Authority and responsibility

Purpose, Authority, and Responsibility



Recognition of the Definition of Internal Auditing, the Code of Ethics, and the Standards in the Internal Audit Charter



1110 – 1130 Independence and Objectivity

Organisational Independence



Independence and Objectivity



Direct Interaction with the Board



Individual Objectivity



Impairment to Independence or Objectivity



1210 – 1230 Proficiency and Due Professional Care

Proficiency



Due Professional Care



Continuing Professional Development



1300 – 1322 Quality Assurance and Improvement Programme (QAIP)

Quality Assurance and Improvement Programme (QAIP)



Requirements of the Quality Assurance and Improvement Programme



Internal Assessments



External Assessments



Reporting on the Quality Assurance and Improvement Programme



Use of Conforms with the International Standards for the Professional Practice of Internal Auditing



Disclosure of Non-conformance



2000 – 2600 Performance Standards

2000 – 2060 Managing the Internal Audit Activity

Managing the Internal Audit Activity



Planning



Communication and Approval



Resource Management



Policies and Procedures



Coordination



Reporting to Senior Management and the Board



2070 External Service Provider and Organisational Responsibility for Internal Audit

External Service Provider and Organisational Responsibility for Internal Audit



2100 – 2130 Nature of Work

Nature of Work



Governance



Risk Management



Control



2200 – 2240 Engagement Planning

Engagement Planning



Planning Considerations



Engagement Objectives



Engagement Scope



Engagement Resource Allocation



Engagement Work Programme



2300 – 2340 Performing the Engagement

Performing the Engagement



Identifying Information



Analysis and Evaluation



Documenting Information



Engagement Supervision



2400 – 2440 Communicating Results

Communicating the Results



Criteria for Communicating



Qualities of Communications



Errors and Omissions



Use of "Conducted in Conformance with the International Standards for the Professional Practice of Internal Auditing"



Engagement Disclosure of Non-conformance



Disseminating Results



2450 Overall Opinions

Overall Opinions



2500 Monitoring Progress

Monitoring Progress



2600 Communicating the Acceptance of Risks

Communicating the Acceptance of Risks

