

Public Sector Internal Audit Standards Compliance Overview

Mission Statement, Definition of Internal Auditing and Code of Ethics

Mission Statement & Definition of Internal Auditing



Integrity



Objectivity



Confidentiality



Competency



Performance Standards

1000 – 1322 Attribute Standards

1000 – 1110 Purpose, Authority and responsibility






Purpose, Authority, and Responsibility






Recognising Mandatory Guidance in the Internal Audit Charter






1110 – 1130 Independence and Objectivity





Organisational Independence	
Independence and Objectivity	
Direct Interaction with the Board	
Chief Audit Executive Roles Beyond Internal Auditing	
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

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Monitoring Progress



2600 Communicating the Acceptance of Risks

Communicating the Acceptance of Risks



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