



Appendix A

Global Internal Audit Standards

Domain I: Purpose of Internal Auditing

Domain II: Ethics and Professionalism

Principles

1 – Demonstrate Integrity	2- Maintain Objectivity	3 – Demonstrate Competency	4 – Exercise Due Professional Care	5 – Maintain Confidentiality
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Standards

<ul style="list-style-type: none"> Honesty & Professional Courage Organisation’s Ethical Expectations Legal & Ethical Behaviour 	<ul style="list-style-type: none"> Individual Objectivity Safeguarding Objectivity Disclosing Impairments to Objectivity 	<ul style="list-style-type: none"> Competency Continuing Professional Development 	<ul style="list-style-type: none"> Conformance with the GIAS Due Professional Care Professional Scepticism 	<ul style="list-style-type: none"> Use of Information Protection of Information
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Domain III: Governing the Internal Audit Function

Principles

6 – Authorised by the Board	7 – Positioned Independently	8 – Oversen by the Board
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Standards

<ul style="list-style-type: none"> Internal Audit Mandate Internal Audit Charter Board and Senior Management Support 	<ul style="list-style-type: none"> Organisational Independence Chief Audit Executive Qualifications 	<ul style="list-style-type: none"> Board Interaction Resources Quality External Quality Assessment
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Domain IV: Managing the Internal Audit Function

Principles

9 – Plan Strategically	10 – Manage Resources	11 – Communicate Effectively	12 – Enhance Quality
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Standards

<ul style="list-style-type: none"> Understanding Governance, Risk Management, and Control Processes Internal Audit Strategy Methodologies Internal Audit Plan Coordination and Reliance 	<ul style="list-style-type: none"> Financial Resource Management Human Resource Management Technological Resources 	<ul style="list-style-type: none"> Building Relationships & Communicating with Stakeholders Effective Communication Communicating Results Errors and Omissions Communicating the Acceptance of Risks 	<ul style="list-style-type: none"> Internal Quality Assessment Performance Measurement Oversee and Improve Engagement Performance
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Domain V: Performing Internal Audit Services

Principles

11 - Plan Engagements Effectively	14 – Conduct Engagement Work	15 – Communicate Engagement Results and Monitor Action Plans
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Standards

<ul style="list-style-type: none"> Engagement Communication Engagement Risk Assessment Engagement objectives & Scope Evaluation Criteria Engagement Resources Work Programme 	<ul style="list-style-type: none"> Gathering Information for Analyses & Evaluation Analyses & Potential Engagement Findings Evaluation of Findings Recommendations & Action Plans Engagement Conclusions Engagement Documentation 	<ul style="list-style-type: none"> Final Engagement Communication Confirming the Implementation of Recommendations or Action Plans
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