

5 Domains, 15 Principles

Domain I: Purpose of Internal Auditing

II. Ethics and Professionalism

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

III. Governing the Internal Audit Function

- 6. Authorised by the Board
- 7. Positioned Independently
- 8. Overseen by the Board

IV. Managing the Internal Audit Function

- 9. Plan Strategically
- 10. Manage Resources
- 11. Communicate Effectively
- 12. Enhance Quality

V. Performing Internal Audit Services

- 13. Plan Engagements Effectively
- 14. Conduct Engagement Work
- 15. Communicate Engagement Conclusions and Monitor Action Plans

New Internal Auditing

Daniel F McAuley



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