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CHAPTER 1 INTERNAL AUDITING: HISTORY, EVOLUTION, AND PROSPECTS

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4 THE ESSENTIAL HANDBOOK OF INTERNAL AUDITING. approach. For a full appreciation of internal auditing, it is necessary to trace these developments and extend trends into the future. It is a good idea to start with the late Lawrence Sawyer, known as the Godfather of internal audit, to open the debate on the audit role.

THE ESSENTIAL HANDBOOK - Accueil

It is managementâ€™s responsibility to act upon the results of an auditorâ€™s evaluation. An internal audit is generally conducted by a team of auditors (i.e., more than one auditor). As internal audits vary in size and content, the size of the internal audit teams working on each audit also fluctuate.

Internal Audit Handbook - Kementerian Keuangan Republik

The objective of internal auditing is to assist members of the organization in the effective discharge of their responsibilities. To this end, internal auditing furnishes them with analyses, appraisals, recommendations, counsel and information concerning the activities reviewed.

Guide to Internal Audit

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