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Autore	Pickett K. H. Spencer
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Risk?; 3.2 The Risk Challenge; 3.3 Risk Management Process; 3.4 Mitigation through Controls; 3.5 Risk Registers and Appetites; 3.6 The Risk Policy; 3.7 Enterprise-Wide Risk Management; 3.8 Control Self-Assessment; 3.9 Embedding Risk Management; 3.10 The Internal Audit Role in Risk Management; 3.11 New Developments; Summary and Conclusions

Endnotes4 Internal Controls; Introduction; 4.1 Why Controls?; 4.2 Control Framework - COSO; 4.3 Control Framework - CoCo; 4.4 Other Control Models; 4.5 Links to Risk Management; 4.6 Control Mechanisms; 4.7 Importance of Procedures; 4.8 Integrating Controls; 4.9 The Fallacy of Perfection; 4.10 The Complete Control Model; 4.11 New Developments; Summary and Conclusions; Endnotes; 5 The Internal Audit Role; Introduction; 5.1 Defining Internal Audit; 5.2 The Four Main Elements; 5.3 The Audit Charter; 5.4 Audit Services; 5.5 Independence; 5.6 Audit Ethics; 5.7 Police Officer versus Consultant 5.8 Managing Expectations through Web Design5.9 Audit Competencies; 5.10 Training and Development; 5.11 New Developments; Summary and Conclusions; Endnotes; 6 Professionalism; Introduction; 6.1 Audit Professionalism; 6.2 Internal Auditing Standards; 6.3 Due Professional Care; 6.4 Professional Consulting Services; 6.5 The Quality Concept; 6.6 Supervision; 6.7 Internal Review; 6.8 External Reviews; 6.9 Marketing the Audit Role; 6.10 Creating the Audit Image; 6.11 New Developments; Summary and Conclusions; Endnotes; 7 The Audit Approach; Introduction; 7.1 The Risk-Based Systems Approach 7.2 Control Risk Self-Assessment (CRSA)7.3 The CRSA Process; 7.4 Integrating Self-Assessment and Audit; 7.5 Fraud Investigations; 7.6 Information Systems Auditing; 7.7 Compliance; 7.8 Value for Money (VFM); 7.9 The Consulting Approach; 7.10 The 'Right' Structure; 7.11 New Developments; Summary and Conclusions; Endnotes; 8 Setting an Audit Strategy; Introduction; 8.1 Risk-Based Strategic Planning; 8.2 Resourcing the Strategy; 8.3 Managing Performance; 8.4 The Auditor Appraisal Scheme; 8.5 Methods of Staff Appraisal; 8.6 The Audit Manual; 8.7 Time Monitoring System; 8.8 Audit Planning Process 8.9 The Annual Audit Plan

Sommario/riassunto

The Second Edition of The Essential Guide to Internal Auditing is a condensed version of the Handbook of Internal Auditing, Third Edition. It shows internal auditors and students in the field how to understand the audit context and how this context fits into the wider corporate agenda. The new context is set firmly within the corporate governance, risk management, and internal control arena. The new edition includes expanded coverage on risk management and is updated throughout to reflect the new IIA standards and current practice advisories. It also includes many helpful models,
