



— Practice Guide

DEVELOPING THE INTERNAL AUDIT STRATEGIC PLAN

JULY 2012



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Auditors as Strategic Partners in Business Resilience Maota, Tshepo, Legodi, Audrey, 2025-11-14 In today's dynamic and risk laden business landscape the concept of business resilience has moved to the forefront for many organizations priorities As companies face increasing threats like economic instability and cyberattacks the need for proactive and integrated risk

management has never been greater Internal auditors were once viewed as primarily compliance monitors are now being used as strategic partners who can provide critical insights and assurance across all levels of the organization The evolving role of internal auditors in strengthening business resilience Internal Auditors as Strategic Partners in Business Resilience explores the evolving role of internal auditors as strategic partners in business resilience This book examines how internal audit functions have transformed beyond compliance and financial oversight Covering topics such as risk management digital transformation and sustainability this book is an excellent resource for academics researchers internal auditors risk managers business leaders corporate executives students policy makers and regulators **Internal Audit Quality**

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majority of internal audit functions do not fully comply with the standards and as a result are not servicing the needs of their organizations as well as they might Internal Audit Quality offers a roadmap to internal audit quality providing readers the guidance they need to Embed quality into all elements of internal audit from strategic and operational planning down to day to day tasks Create well defined internal audit programs and procedures Independently self assess internal audit quality and performance Conform with the IIA standards and better practice Provide assurance over internal audit efficiency and effectiveness Deliver value by meeting stakeholder expectations As a key component of good governance internal audit is on the rise The days of retrospective compliance focused auditing is a thing of the past Organizations expect more of internal audit and many internal audit activities are accepting the challenge Rather than relying on audit supervision and external assessments modern auditors are embedding quality into audit activities to create effective programs For the auditor looking to distinguish themselves as leading edge Internal Audit Quality provides the guidance that enables the right work at the right time in the right way

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