# Study Unit One

# Foundations of Internal Auditing

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This study unit covers Section A. Foundations of Internal Auditing, subsections 1.-3. and 7.-8., in The IIA's Part 1 CIA Exam Syllabus. This section is 35% of Part 1.

The learning objectives of Study Unit 1 are

- Describe the Purpose of Internal Auditing according to the Global Internal Audit Standards
- Explain the internal audit mandate and responsibilities of the board and chief audit executive
- Recognize the requirements of an internal audit charter
- Identify situations where the independence of the internal audit function may be impaired
- Recognize the internal audit function's role in the organization's risk management process

# **Study Guide Auditing**

Leung, Robyn Cameron



The Enigmatic Realm of **Study Guide Auditing**: Unleashing the Language is Inner Magic

In a fast-paced digital era where connections and knowledge intertwine, the enigmatic realm of language reveals its inherent magic. Its capacity to stir emotions, ignite contemplation, and catalyze profound transformations is nothing in short supply of extraordinary. Within the captivating pages of **Study Guide Auditing** a literary masterpiece penned by way of a renowned author, readers set about a transformative journey, unlocking the secrets and untapped potential embedded within each word. In this evaluation, we shall explore the book is core themes, assess its distinct writing style, and delve into its lasting affect the hearts and minds of people who partake in its reading experience.

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