



DOMAIN I

PURPOSE OF INTERNAL AUDITING

DOMAIN II

ETHICS AND PROFESSIONALISM

PRINCIPLE 1

DEMONSTRATE INTEGRITY

- Standard 1.1 – Honesty and Professional Courage
- Standard 1.2 – Organization’s Ethical Expectations
- Standard 1.3 – Legal and Ethical Behavior

PRINCIPLE 2

MAINTAIN OBJECTIVITY

- Standard 2.1 – Individual Objectivity
- Standard 2.2 – Safeguarding Objectivity
- Standard 2.3 – Disclosing Impairments to Objectivity

PRINCIPLE 3

DEMONSTRATE COMPETENCY

- Standard 3.1 – Competency
- Standard 3.2 – Continuing Professional Development

PRINCIPLE 4

EXERCISE DUE PROFESSIONAL CARE

- Standard 4.1 – Conformance with Global Internal Audit Standards
- Standard 4.2 – Due Professional Care
- Standard 4.3 – Professional Skepticism

PRINCIPLE 5

MAINTAIN CONFIDENTIALITY

- Standard 5.1 – Use of Information
- Standard 5.2 – Protection of Information

DOMAIN III

GOVERNING THE INTERNAL AUDIT FUNCTION

PRINCIPLE 6

AUTHORIZED BY THE BOARD

- Standard 6.1 – Internal Audit Mandate
- Standard 6.2 – Internal Audit Charter
- Standard 6.3 – Board and Senior Management Support

PRINCIPLE 7

POSITIONED INDEPENDENTLY

- Standard 7.1 – Organizational Independence
- Standard 7.2 – Chief Audit Executive Qualifications

PRINCIPLE 8

OVERSEEN BY THE BOARD

- Standard 8.1 – Board Interaction
- Standard 8.2 – Resources
- Standard 8.3 – Quality
- Standard 8.4 – External Quality Assessment

DOMAIN IV

MANAGING THE INTERNAL AUDIT FUNCTION

PRINCIPLE 9

PLAN STRATEGICALLY

- Standard 9.1 – Understanding Governance, Risk Management, and Control Processes
- Standard 9.2 – Internal Audit Strategy
- Standard 9.3 – Methodologies
- Standard 9.4 – Internal Audit Plan
- Standard 9.5 – Coordination and Reliance



DOMAIN IV (CONTINUED)

MANAGING THE INTERNAL AUDIT FUNCTION

PRINCIPLE 10

MANAGE RESOURCES

Standard 10.1 – Financial Resource Management

Standard 10.2 – Human Resource Management

Standard 10.3 – Technological Resources

PRINCIPLE 11

COMMUNICATE EFFECTIVELY

Standard 11.1 – Building Relationships and Communicating with Stakeholders

Standard 11.2 – Effective Communication

Standard 11.3 – Communicating Results

Standard 11.4 – Errors and Omissions

Standard 11.5 – Communicating the Acceptance of Risks

PRINCIPLE 12

ENHANCE QUALITY

Standard 12.1 – Internal Quality Assessment

Standard 12.2 – Performance Measurement

Standard 12.3 – Oversee and Improve Engagement Performance

DOMAIN V

PERFORMING INTERNAL AUDIT SERVICES

PRINCIPLE 13

PLAN ENGAGEMENTS EFFECTIVELY

Standard 13.1 – Engagement Communication

Standard 13.2 – Engagement Risk Assessment

Standard 13.3 – Engagement Objectives and Scope

Standard 13.4 – Evaluation Criteria

Standard 13.5 – Engagement Resources

Standard 13.6 – Work Program

PRINCIPLE 14

CONDUCT ENGAGEMENT WORK

Standard 14.1 – Gathering Information for Analyses and Evaluation

Standard 14.2 – Analyses and Potential Engagement Findings

Standard 14.3 – Evaluation of Findings

Standard 14.4 – Recommendations and Action Plans

Standard 14.5 – Engagement Conclusions

Standard 14.6 – Engagement Documentation

PRINCIPLE 15

COMMUNICATE ENGAGEMENT RESULTS AND MONITOR ACTION PLANS

Standard 15.1 – Final Engagement Communication

Standard 15.2 – Confirming the Implementation of Recommendations or Action Plans

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