Accuracy Clarity Value

Tolley's Internal Auditor's Handbook

Second Edition

IPPF aligned

By Andrew Chambers

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United Kingdom	LexisNexis, a Division of Reed Elsevier (UK) Ltd, London House, 20-22 East London Street, Edinburgh EH7 4BQ and Halsbury House, 35 Chancery Lane, LONDON WC2A 1EL
Australia	LexisNexis Butterworths, Chatswood, New South Wales
Austria	LexisNexis Verlag ARD Orac GmbH & Co KG, Vienna
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Italy	Giuffrè Editore, Milan
Japan	LexisNexis Japan, Tokyo
Malaysia	Malayan Law Journal Sdn Bhd, Kuala Lumpur
New Zealand	LexisNexis NZ Ltd, Wellington
Poland	Wydawnictwo Prawnicze LexisNexis Sp, Warsaw
Singapore	LexisNexis Singapore, Singapore
South Africa	LexisNexis Butterworths, Durban
USA	LexisNexis, Dayton, Ohio

© Reed Elsevier (UK) Ltd 2009

Published by LexisNexis

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A CIP Catalogue record for this book is available from the British Library.

ISBN 9781405735674

Printed in the UK by CPI William Clowes Beccles NR34 7TL

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Preface

> The distinguishing mark of a "profession" is its acceptance of broad responsibilities to the public and its protection of the general welfare.[1]

Integration, even at a national level, eludes certain cognate professional groups, although convergence is occurring at the level of financial reporting and external auditing standards. Internal auditing is a remarkable profession in that it is globally organised. The Institute of Internal Auditors has some 160,000 members of whom 75,000 hold the Certified Internal Auditor qualification. Approved translations of their *Standards* are in thirty-two different languages. In a significant move, in 2007 the Association of Chartered Certified Accountants adopted The Institute of Internal Auditors' *Standards* as applicable to those of their members worldwide who are working as internal auditors and entered into a strategic partnership with The Institute. ACCA has a similar global reach to that of The Institute. ACCA has over 325,000 student members and over 122,000 full members who have taken the ACCA's professional examinations who are located in 170 countries. ACCA has offices and centres in 80 countries.

In another significant move, late in 2008 UK Central Government adopted The Institute's Standards in place of their 2001 Government Internal Audit Standards, with some interpretations applicable to internal auditing in government.

Paradoxically, the ever increasing global reach of internal auditing is a consequence of fewer laws and regulations prescribing the qualities and qualifications for internal auditors across the world, and proscribing others from engaging in the work of the profession: the monopoly rights enshrined within law which protect many professions are much less pronounced for internal auditing. A consequence of this is that the occupational group of internal auditors has had to stand on its own feet, largely unprotected by statute, and so on. It is all the stronger for having to do so.

To some extent the globalisation of internal auditing is due to the vision of The Institute of Internal Auditors' founding fathers, back in the 1940s, and the dedication of the members of the profession which continues. Undoubtedly, it is also a consequence of the transnational character of so much of internal auditing in multinational companies and international agencies.

A common, global *Definition, Code of Ethics* and *Standards* bind all the disparate parts of the internal auditing profession worldwide. Subject to proper draft exposure, these have been carefully crafted to capture the essence and essentials of internal auditing wherever it is practised. Great care is taken to ensure that, in their translation into many languages, they retain their authenticity. Then there are the *Practice Advisories* of The Institute of Internal Auditors, which offer strongly recommended but non-mandatory guidance on applying the mandatory *Standards*. For most internal auditors, the *Practice Advisories* will, most of the time, be the best way to approach their work. The content of the *Practice Advisories* also often can point to the correct answers to questions within the professional examinations of The Institute of Internal Auditors. All of these, taken together, are the basis of this Handbook – just as they, together with The Institute of Internal Auditors' *Practice Guides* and *Position Papers*, should be the basis of internal auditing wherever it is undertaken. These component parts form the *International Professional Practices Framework*.

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[1] Practice Advisory 2440-3, withdrawn at the end of 2008: 'Communicating Sensitive Information Within and Outside of the Chain of Command', §9.

The 'IPPF Commentary' sections, which start each of the first eleven chapters within this Handbook, are firmly rooted in the *Standards* and *Practice Advisories* while also referencing into other relevant authoritative pronouncements. The interpretation of these is the author's alone, but I have tried to faithfully reflect the intentions of those who developed them. Readers will find that the exact sources of quotations from The Institute's pronouncements are given as endnotes. I am very grateful for permission from The Institute to quote extensively from their mandatory and strongly recommended guidance – and indeed to reproduce their *Code of Ethics* and *Standards* at **APPENDICES 1** and **2**.

Readers will notice that the Practical Guidance sections of chapters, which follow the 'IPPF Commentary', have been drafted, on occasion, with a degree of latitude from the discretionary *Practice Advisories* of The Institute, while still intending to promote an authentic approach to internal auditing.

I have taken the approach of organising the contents of this Handbook sequentially to correspond to the structure of The Institute of Internal Auditors' *Standards* – which have been adopted throughout the world, including within the UK, and are the foundations of the international Certified Internal Auditor (CIA) and UK examinations (PIIA and MIIA). For each major area of The Institute's *Standards*, 'IPPF Commentary' has been developed, followed by 'Practical Guidance' and then, in most cases, by 'Case Studies'. I hope this approach will be most useful to users of the Handbook who in this way will readily be able to find guidance within these pages on most if not all matters covered within the *Standards*.

Apart from being a practitioner guide for use anywhere in the world, the Handbook also sets out to be a textbook to assist trainees to pass the professional examinations of The Institute of Internal Auditors (CIA, CCSA[2], PIIA, MIIA). Of course, trainees must also consult other books and study guides to learn about (for example) management accounting, organisational behaviour – and so on.

We have attempted to develop a Handbook equally appropriate for those whose focus is in the public, private or not-for-profit sectors.

The first set of *Standards* for internal auditing was published by The Institute of Internal Auditors in 1978 and remained unchanged, except for incidental adjustments, until 2001 when a completely revamped set of *Standards* was

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[2] *Certification in Control Self Assessment.*

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adopted. Since then the *Standards* have steadily evolved. The table here shows their organisation into sections and their growing word count. Despite their expansion, readers will notice they are a fraction of the length of financial reporting or external auditing standards. The need for this second edition of this Handbook is a consequence of the significant new release of the *Standards*, in October 2008, to be mandatory with effect from 1st January 2009.

Word count of IIA Standards (excluding Introduction & Glossary)	1978-2000	Jun-01	Oct-01	Jan-04	Jan-07	Jan-09
ATTRIBUTE STANDARDS	384	803	991	1086	1142	2039
PERFORMANCE STANDARDS						
Managing the internal audit function	106	264	305	305	305	550
Nature of internal audit work	105	376	495	533	533	649
Engagement planning	11	313	430	504	504	583
Performing the engagement	41	156	199	199	199	332
Communicating results	14	185	263	344	344	576
Monitoring progress	20	56	78	78	78	77
Management's acceptance of risk	0	63	63	66	66	64
	191	1149	1528	1724	1724	2730
Total words:	681	2216	2824	3115	3171	4769
% increase from previous edition:		225%	27%	10%	2%	50%
Cumulative increase commencing with the 'new' Jun-01 Stds			27%	41%	43%	115%

As part of the significant retooling of their International Professional Practices Framework, with effect from 1st January 2009, The Institute withdrew 42 of their 84 Practice Advisories. In some case they were withdrawn as their substantive content had been transferred into the mandatory Standards as interpretative content to 'root' Standards. On occasion the Practice Advisory had become redundant, or largely so, as the content had been transferred into another Practice Advisory. Changes also had to be made on account of a stricter interpretation of the intention that each Practice advisory should relate to a specific Standard. Then there were instances where the content of the

Practice Advisory, or much of it, did not have general acceptance. Some of the content of the withdrawn Practice Advisories is likely to be reissued in revised form within new Practice Advisories. Meanwhile, we experienced a challenge in writing this edition our Handbook. To interpret the new Standards effectively, we considered we needed to refer to ten of the withdrawn Practice Advisories, as indicated in the table below. In each case we have quoted sufficiently from the text of the withdrawn Practice Advisory so that it is clear to the reader what position the Practice Advisory had taken on the issue. We shall have to wait and see whether the withdrawn Advisories we have needed to use in this Handbook are the ones that reappear in retooled form.

Practice Advisory 1000.C1-2: 'Additional Considerations for Formal Consulting Engagements	Chapter 12
Practice Advisory 1210.A2-1: 'Identification of Fraud'.	Chapters 3, 6 and 9
Practice Advisory 2000-1: 'Managing the Internal Audit Activity'.	Chapter 5
Practice Advisory 2010-1: 'Planning'.	Chapter 5
Practice Advisory 2050-2: 'Acquisition of External Audit Services'.	Chapter 5
Practice Advisory 2060-2: 'Internal Audit Relationship with the Audit Committee'	Chapters 4 and 5
Practice Advisory 2100-1: 'Nature of Work'.	Chapter 6
Practice Advisory 2100-4: 'The Internal Auditor's Role in Organizations Without a Risk Management Process'.	Chapter 1
Practice Advisory 2320-1: 'Analysis and Evaluation'.	Chapter 8
Practice Advisory 2440-3: 'Communicating Sensitive Information Within and Outside the Chain of Command'.	Preface and Chapter 11

Use of the word 'should' in the pre-2009 *Standards* and *Code of Ethics* represented an unconditional requirement. In view of that, the word 'should' has been changed to 'must' in the 2009 *Standards* and 'should is now only used within the *Standards* when 'conformance is expected unless, when applying professional judgement, circumstances justify deviation' The revised usage of both these terms is defined in the revised Glossary to the 2009 *Standards* (**APPENDIX 2**). Readers should note that, at the time of going to print with this Handbook, the *Code of Ethics* (**APPENDIX 1**) had not been revised to reflect the new usage of these terms within the 2009 *Standards*. Thus, 'shall' in the *Code of Ethics* continues in every case to represent an 'an unconditional requirement'.

Much of the practical content of this Handbook has been suggested by our experiences of working on internal auditing projects for a wide variety of clients over the past 20 years, and from involvement on boards and audit committees of listed and unlisted companies and of public sector entities.

It will not take long for those who use this Handbook to realise how dependent I have been on the contributions of others, but responsibility for what you find between these covers is mine alone. Certainly, there is a vast amount of talent working currently on these issues. I am deeply grateful for the contributions of individual specialists and also, of course, for the opportunity to include the authoritative pronouncements which are an essential part of a work of this kind. I am particularly grateful to that excellent internal auditor, Graham Rand, for his influence and work. If I have failed to seek permission to use any quoted material, I offer my sincere apologies – and will be pleased to rectify the position in future editions of this Handbook.

For me it has been an exciting experience to develop this new edition of the established *Tolley's Internal Auditor's Handbook*. My thanks to LexisNexis Butterworths for putting a fascinating opportunity my way, and for their impressive work on the production side of this volume. I would like to hear from those who use this Handbook, with comments and suggestions.

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January 2009

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