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1. Statement

The Local Government Act requires that:

“Each local government must establish an efficient and effective internal audit function.”

This Charter also establishes the authority and responsibility conferred by Council on the Internal Audit Branch and incorporates the internal audit duty requirements.

2. Purpose and Principles

Council’s position in relation to the Internal Audit Charter is in line with the definition of Internal Auditing as per The International Professional Practices Framework (IPPF) that includes the Global Internal Audit Standards, Topical Requirements, and Global Guidance:

“Internal auditing is an independent, objective assurance and advisory service designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes.”

The Mission of Internal Audit is:

“To enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight.”

The 15 Guiding Principles of Internal Audit are:

- 1) Demonstrate Integrity
- 2) Maintain Objectivity
- 3) Demonstrate Competency
- 4) Exercise Due Professional Care
- 5) Maintain Confidentiality
- 6) Authorized by the Board
- 7) Positioned Independently
- 8) Overseen by the Board
- 9) Plan Strategically
- 10) Manage Resources
- 11) Communicate Effectively
- 12) Enhance Quality
- 13) Plan Engagements Effectively
- 14) Conduct Engagement Work
- 15) Communicate Engagement Results and Monitor Action Plans

3. Scope, Roles and Responsibilities

- 3.1** The scope of internal auditing is to determine whether the organisation's governance, risk management and control processes, as designed and represented by management, are adequate and operating effectively so that the organisation's objectives can be achieved. It includes, but is not necessarily limited to, the following:
- 3.1.1 Internal audit planning must be sufficiently comprehensive to audit/review all key facets of Council's operations, having regard to the functions and duties imposed on Council.
 - 3.1.2 Reviewing the reliability and integrity Council information and the means used to identify, measure, classify and report such information.
 - 3.1.3 Reviewing the systems established to ensure compliance with laws and regulations, plans, policies, directives, procedures, which could have a significant impact on operations and reports. Internal Audit should also be proactive in offering advice to management in regard to the implications of future legislation, policy and industry changes.
 - 3.1.4 Reviewing the means of safeguarding assets and, where appropriate, verifying the existence of such assets.
 - 3.1.5 Reviewing and appraising the economy and efficiency with which resources are employed, identify opportunities to improve operating performance, and recommend solutions where appropriate.
 - 3.1.6 Contributing to the corporate management process by assessing and reporting the relevance, reliability and adequacy of management data and performance indicators and reviewing operations or programs to ascertain whether results are consistent with established objectives and whether the operations or programs are being carried out as planned.
 - 3.1.7 Co-operating fully with Queensland Audit Office/external auditors in sharing information to assure adequate coverage, preventing a duplication of effort and ensuring the effective use of audit resources.
 - 3.1.8 Ensuring that the Internal Audit Branch is aware of all matters associated with its functional responsibilities, including the Internal Audit Branch being supplied with copies of all relevant correspondence received from Queensland Audit Office/external audit.
 - 3.1.9 Participating (in an advisory role) in the planning, design, development, implementation, and operation of major computer-based systems to determine whether:
 - (i) Adequate controls are incorporated in the systems.
 - (ii) Thorough system testing is performed at appropriate stages.
 - (iii) System documentation is complete and accurate.
 - (iv) The justified needs of the users are met.
 - 3.1.10 Conducting periodic internal audits of computer services and make post installation evaluations of major information technology and related systems to determine whether these systems meet their intended purposes, requirements, and objectives.
 - 3.1.11 Reviewing compliance with Council's guidelines for ethical business conduct and promote high standards of personal and Council performance through the promotion of a Council Code of Conduct.

3.1.12 Providing objective assurance to the Council on the effectiveness of the organisation's Enterprise Risk Management framework and activities to help ensure key business risks are being managed appropriately and that the system of internal control is operating effectively.

3.1.13 Follow up the implementation of audit recommendations.

3.2 The scope of internal audit function extends to include all departments, programs, sub- programs, functions, funded schemes, and entities over which Council has direct management, sponsorship or financial control.

3.3 Any dispute as to whether an activity falls within the scope of Council's internal audit function shall be determined by the CEO in consultation with the Audit and Risk Management Committee.

3.4 The Audit and Risk Management Committee will assume joint responsibility with the CEO for the appointment and dismissal of the Chief Audit Executive.

4. Responsibility for detecting and reporting Fraud and Corruption

4.1 The Internal Audit Branch is not legally or professionally responsible for preventing fraud and corruption. The responsibility for prevention of irregularities rests with Council and management through the implementation and continued operation of an adequate internal control system.

4.2 Internal auditors are responsible for examining and evaluating the adequacy and the effectiveness of actions taken by management to fulfil their obligations. In order to facilitate the fraud and corruption prevention activities, the Chief Audit Executive should be informed of any special investigation, fraud, theft or other suspected cases of misappropriation.

4.3 However, in exercising due professional care, internal auditors should be alert to the possibility of irregularities and those conditions and activities where irregularities are most likely to occur. Due care implies reasonable care and competence, not infallibility, nor extraordinary performance. It requires internal auditors to conduct examinations and verifications to a reasonable extent.

4.4 The Chief Audit Executive has a responsibility to report irregularities to the CEO and the Audit and Risk Management Committee or must report such incidents to individuals or entities that have the authority to take appropriate action, as specified in laws, regulations, and applicable policies and procedures.

4.5 The CEO is responsible for reporting to Council and regulatory bodies any irregularities according to the provisions of the Local Government Act, the Crime and Corruption Act and any other statutory regulations that may come into force from time to time. In this regard the Chief Audit Executive will fulfil the liaison officer's role to the Crime and Corruption Commission.

4.6 This Charter also recognises the role that the Internal Audit Branch may be called upon to act as an appropriate entity under the Public Interest Disclosure Act.

5. Independence and Position of Internal Audit within Council

The Internal Audit Branch has independent status within the Council and for that purpose:

5.1. All Internal Audit staff and service providers report to the Chief Audit Executive, who reports:

5.1.1. Functionally for operations to the Audit and Risk Management Committee through the Chair;

5.1.2. Administratively to the Chief Executive Officer (CEO); and

- 5.2. Subject to 5.1, shall be independent of any section or officer or employee of Council.
- 5.3. Shall have no executive or managerial powers, functions, authorities, or duties except those relating to the management of the internal audit function.
- 5.4. Shall not be involved in the day-to-day operation of Council, nor in the internal operational checking systems of Council except those relating to the administrative and management of the audit activities and shall maintain an impartial and unbiased attitude.
- 5.5. Shall not be responsible for the designing, installing, or maintaining systems, procedures or controls, but will advise on these matters and provide assurance to management that completed systems will contribute to the achievement of the intended corporate objectives. If, however, an officer of the Internal Audit Branch is involved in the detailed development or implementation of a system, then any post implementation review should, as far as possible, be conducted by another officer of the Branch or by staff entirely independent of the Branch.
- 5.6. May have an observer/adviser status on steering committees, formed to co-ordinate financial/information systems design and implementation, at the discretion of the Chief Audit Executive.
- 5.7. The Chief Audit Executive is required to report any major restrictions on the scope of Internal Audit, impairments, resource issues and any conflicts of interests to the Chair of the Audit and Risk Management Committee and the Chief Executive Officer.
- 5.8. Where the person occupying the role of Chief Audit Executive may be responsible for a non-audit activity, there will be independence safeguards in place:
 - 5.8.1. When responsible for non-audit activities, the Chief Audit Executive is not the Chief Audit Executive when managing or performing those activities; and
 - 5.8.2. Review of non-audit activities must be managed and performed independently of the Chief Audit Executive and reported direct to the Audit and Risk Management Committee.

6. Authority

- 6.1 Internal audit has no direct responsibility or authority over, any of the activities which it audits. Therefore, the audits and evaluations do not in any way relieve other persons in Council of the responsibilities assigned to them.
- 6.2 Internal audit shall generally undertake projects in accordance with programs/plans approved by the Audit and Risk Management Committee but shall also conduct such further unscheduled projects as the CEO considers desirable. Due consideration should also be given to the views of the Audit and Risk Management Committee and Department Heads in regard to suitable projects. The nature and scope of each project will be left to the professional judgment of the Chief Audit Executive.
- 6.3 The Chief Audit Executive and staff of the Internal Audit Branch are authorised to review all areas of Council and to have full, free, and unrestricted access to all Council's activities, records (both manual and electronic), property, and personnel. Council activities include entities over which Council has direct management, sponsorship, or financial control.
- 6.4 All employees shall co-operate fully in making available any material or information reasonably requested by internal auditors. Further, all employees are expected to bring to the attention of the Chief Audit Executive any suspected situation involving improper activity or non-compliance with applicable policies, plans, procedures, laws or regulations, of which they have knowledge.

- 6.5** It is the policy of Council that all internal audit activities remain free of influence by any organisational elements. This will include such matters as scope of internal audit programs, the frequency and timing of examinations and the content of internal audit reports.
- 6.6** For approved areas of internal audit, evaluation, and review, where the Internal Audit Branch does not possess all the necessary experience/skills, additional internal or external resources may be utilised subject to approval by CEO.

7. Internal Audit Approach

- 7.1** Internal Audit Branch will adopt an integrated¹ risk-based approach to allocating resources and planning.
- 7.2** Risk Profile, Three Year Strategic and Annual Internal Audit Plans:
- 7.2.1** The Internal Audit Branch, in consultation with management, will consider Council's Risk Management Framework as well as the Strategic and Departmental risks so that greater audit attention can be directed to areas of higher risk.
- 7.2.2** Using these key risks as a basis while considering mitigation processes and controls, the general direction of Council's internal audit activities over the medium term is to be documented in the Three Year Strategic Internal Audit Plan. This plan shall be reviewed by the CEO and approved by the Audit and Risk Management Committee. The Plan will also be reviewed annually to take account of any change in circumstances.
- 7.2.3** The Annual Audit Plan projects may include financial, compliance, performance, due diligence, information systems, program evaluation, operational audits, and other approaches as deemed appropriate, given the resources and also the priorities established through the risk assessment process and other more recent considerations.
- 7.3** Responsibilities and Global Internal Auditing Standards²:
- 7.3.1** Internal Audit will discharge its responsibilities in accordance with this document and the Standards with the proviso that this document shall not be overridden by the Standards, should a conflicting interpretation arise.
- 7.3.2** Specific standards which are to be followed include:
- Internal Audit staff must maintain an independent outlook and must ensure their independence to plan, investigate and report with honesty and objectivity.
 - Internal auditors must be truthful, accurate, clear, open, and respectful in all professional relationships and communications, even when expressing scepticism or offering an opposing viewpoint. Internal auditors must not make false, misleading, or deceptive statements, nor conceal or omit findings or other pertinent information from communications. Internal auditors must disclose all material facts known to them that, if not disclosed, could affect the organization's ability to make well-informed decisions.
 - Internal auditors must exhibit professional courage by communicating truthfully and taking appropriate action, even when confronted by difficult situations.

¹ Combines aspects of auditing to include or excluded any aspect based on risk.

² Standards includes as follows: The Institute of Internal Auditors' International Professional Practices Framework (IPPF). IPPF includes Global Internal Audit Standards, Topical Requirements, and Global Guidance.

This also includes the Information Systems Audit and Control Association's Statements on Information Systems Auditing Standards.

- The Chief Audit Executive must maintain a work environment where internal auditors feel supported when expressing legitimate, evidence-based engagement results, whether favourable or unfavourable.
- Projects are to be performed by or under the control of a suitably skilled, experienced, and competent person(s).
- Findings and recommendations or suggestions are developed and documented with due care during the course of each engagement, such that the reporting process is expedited.
- Regular quality assurance reviews of project plans, reports and working papers are carried out.
- Information acquired during the course of work must not be used and /or conveyed for purposes outside the scope of Internal Audit's approved responsibilities.

8. Strategic Plan Links

The intention is for the Internal Audit function to support all four strategic themes:

- Vibrant and Growing
- Safe, Inclusive and Creative
- Natural and Sustainable
- A Trusted and Learning Organisation

Individual internal audits and corrupt conduct investigations will to a varying degree support these themes, but the main objective for Internal Audit is to support the organisation in achieving its objectives.

9. Regulatory Authority

The following are the relevant regulatory authorities that govern the activities of Internal Audit:

- Local Government Act 2009
- Local Government Regulation 2012
- Crime and corruption Act 2001

10. Reporting, Monitoring and Evaluation

10.1 Internal Audit Report:

10.1.1 A draft report shall be prepared and issued under the authority of the Chief Audit Executive to the Department Head/Business Manager as soon as possible after the completion of an internal audit project. The draft report will include comments and action plans by the operational manager³ where appropriate.

10.1.2 The Department Head/Business Manager receiving the draft internal audit report should respond within ten (10) working days or such longer period as may be determined between the Department Head/Business Manager and the Chief Audit Executive. This is to ensure that the final report is issued within a month after the draft report being provided to the Department Head/Business Manager.

³ Operational Manager is the manager who is responsible for the area under audit, and in normal circumstances would be a manager of a branch (other than the Internal Audit Branch), however it may be the department manager where the audit is across more than one branch.

The response is to indicate what actions are to be taken or planned, a responsible officer and a timetable for the anticipated completion of these actions in regard to the specific findings and recommendations in the draft internal audit report.

10.1.3 A final audit report will be prepared and issued by the Chief Audit Executive to the CEO and will include the comments and action plans as per the response of the Department Head/Business Manager. If a response is not received by the due date which should be no longer than a month, Internal Audit is required to escalate the matter to the department head and CEO and if not resolved within ten (10) working days issue the draft as the final internal audit report with a comment in relation to the non-response.

10.1.4 As well as the final report to the CEO, copies will be provided to the relevant Department Head/Business Manager and other officers as appropriate. An indication will be given as to whether the person receiving the report should be taking action or securing action in relation to the report, or merely receiving the report for information.

10.1.5 A copy of this report will also be forwarded to the Audit and Risk Management Committee Members, Mayor, Deputy Mayor and Audit and Risk Management Committee attendees, as per the approved agenda list.

10.2 A summary of audit recommendations, action taken, and action outstanding will be included in an Internal Audit Branch Activities Report, to be sent on a quarterly basis to the Audit and Risk Management Committee Members and Attendees.

10.3 Internal Audit should report its performance throughout the year to the Audit and Risk Management Committee.

11. Recommendation Implementation Requirements

11.1 The Department Head/Business Manager is responsible for seeing that action is either planned or taken within thirty (30) working days from receipt of the final audit report on recommendations made or deficient conditions reported by auditors (internal and external). Recommendations are considered outstanding until they are implemented and or hold a status of 'no further action required'. Any recommendations that have not been actioned within the agreed timeframe will be reported to and followed through by the CEO.

11.2 If the Department Head/Business Manager foresees difficulties implementing the recommendations within the time frame, the manager should advise the Internal Audit Branch regarding the cause of delay and the revised implementation schedule.

11.3 Upon implementation of the recommendations, a written report should be sent by the responsible officer to the relevant Department Head/Business Manager and a copy be sent to Internal Audit Branch.

12. Quality Assurance

12.1 Internal Audit Work: In order to ensure that the quality of internal audit work is consistently maintained at a high standard, the Chief Audit Executive should establish and maintain a quality assurance program. This program is to include:

12.1.1. Developing a comprehensive work reporting arrangement.

12.1.2. Maintaining a regular review of internal audit plans, reports and working papers.

12.1.3. Maintaining effective communication links with the Audit and Risk Management

Committee members, CEO, managers, external auditors, and the Queensland Audit Office/external auditor.

- 12.1.4. Arranging and providing ongoing staff training as appropriate.
- 12.1.5. Issue necessary oral and written directions and maintain written policies and procedures to assist and direct staff in the performance of their duties.
- 12.1.6. Disclose Internal Audit non-conformance of the Standards to the Audit and Risk Management Committee.
- 12.1.7. Internal Audit and service providers have to confirm and sign an Institute of Internal Auditors Code of Ethics and Conflict of Interest Statement every financial year and forward it to the Audit and Risk Management Committee Chairperson.
- 12.1.8. A review of the Internal Audit Charter at least every two years and submit it to the Audit and Risk Management Committee if changes are made requiring approval. If no changes are required to the charter only report that the review has taken place.

12.2 External Quality Assessment: The Internal Audit Branch will be subject to an external quality assessment on a regular basis, not exceeding an interval of five years.

13. Policy Owner

The Chief Audit Executive is responsible for authoring and reviewing this policy.

14. Definitions

Add Value

The internal audit function adds value to the organization (and its stakeholders) when it provides objective and relevant assurance, and contributes to the effectiveness and efficiency of governance, risk management, and control processes.

Adequate Control

Present if management has planned and organized (designed) in a manner that provides reasonable assurance that the organization's risks have been managed effectively and that the organization's goals and objectives will be achieved efficiently and economically.

Advisory Services

Services through which internal auditors provide advice to an organization's stakeholders without providing assurance or taking on management responsibilities. The nature and scope of advisory services are subject to agreement with relevant stakeholders. Examples include advising on the design and implementation of new policies, processes, systems, and products; providing forensic services; providing training; and facilitating discussions about risks and controls. "Advisory services" are also known as "consulting services."

Assurance

Statement intended to increase the level of stakeholders' confidence about an organization's governance, risk management, and control processes over an issue, condition, subject matter, or activity under review when compared to established criteria.

Assurance Services

An objective examination of evidence for the purpose of providing an independent assessment on governance, risk management, and control processes for the organization. Examples may include financial, performance, compliance, system security, and due diligence engagements. Internal auditors may provide limited or reasonable assurance, depending on the nature, timing, and extent of procedures performed.

Board/Council

Highest-level body charged with governance, such as:

- A board of directors.
- An audit committee.
- A board of governors or trustees.
- A group of elected officials or political appointees.
- Another body that has authority over the relevant governance functions.

In an organization that has more than one governing body, “board” refers to the body/ bodies authorized to provide the internal audit function with the appropriate authority, role, and responsibilities.

If none of the above exist, “board” should be read as referring to the group or person that acts as the organization’s highest-level governing body. Examples include the head of the organization and senior management.

Charter

The internal audit charter is a formal document that defines the internal audit activity’s purpose, authority, and responsibility. The internal audit charter establishes the internal audit activity’s position within the organization; authorizes access to records, personnel, and physical properties relevant to the performance of engagements; and defines the scope of internal audit activities.

Chief Audit Executive

The leadership role responsible for effectively managing the internal audit function and ensuring the quality performance of internal audit services in accordance with Global Internal Audit Standards. The specific job title and/or responsibilities may vary across organizations.

Code of Ethics

The Code of Ethics of The Institute of Internal Auditors (IIA) are Principles relevant to the profession and practice of internal auditing, and Rules of Conduct that describe behaviour expected of internal auditors. The Code of Ethics applies to both parties and entities that provide internal audit services. The purpose of the Code of Ethics is to promote an ethical culture in the global profession of internal auditing.

Compliance

Adherence to laws, regulations, contracts, policies, procedures, or other requirements.

Conflict of Interest

A situation, activity, or relationship that may influence, or appear to influence, an internal auditor’s ability to make objective professional judgments or perform responsibilities objectively.

Control

Any action taken by management, the board, and other parties to manage risk and increase the likelihood that established objectives and goals will be achieved. Management plans, organizes, and directs the performance of sufficient actions to provide reasonable assurance that objectives and goals will be achieved.

Control Environment

The attitude and actions of the board and management regarding the importance of control within the organization. The control environment provides the discipline and structure for the achievement of the primary objectives of the system of internal control. The control environment includes the following elements:

- Integrity and ethical values.
- Management’s philosophy and operating style.
- Organizational structure.
- Assignment of authority and responsibility.
- Human resource policies and practices.
- Competence of personnel.

Control Processes

The policies, procedures and activities designed and operated to manage risks to be within the level of an organization’s risk tolerance.

Core Principles for the Professional Practice of Internal Auditing

The Core Principles for the Professional Practice of Internal Auditing are the foundation for the International Professional Practices Framework and support internal audit effectiveness.

Corrupt Conduct

Under the *Crime and Corruption Act 2001*, there are now two different types of corrupt conduct.

“Type A” corrupt conduct involves conduct that affects, or could affect, a public officer (an employee of a public sector agency) so that the performance of their functions or the exercise of their powers:

- is not honest or impartial, or
- knowingly or recklessly breaches public trust, or
- involves the misuse of agency-related information or material.

Common examples of Type A corrupt conduct include fraud and theft, extortion, unauthorised release of information, obtaining or offering a secret commission and nepotism.

"Type B" corrupt conduct involves specific types of conduct that impair, or could impair, public confidence in public administration. This may include:

- collusive tendering, or
- fraud relating to an application for a licence, permit or other authority relating to public health or safety; the environment; or the State's natural, cultural, mining or energy resources, or dishonestly obtaining public funds or State assets, or
- evading a state tax, levy or duty or fraudulently causing a loss of State revenue, or
- fraudulently obtaining or retaining an appointment.

Both Type A and Type B corrupt conduct must be either a criminal offence or serious enough to warrant dismissal.

Engagement

A specific internal audit assignment or project that include multiple tasks or activities designed to accomplish a specific set of related objectives.

Engagement Objectives

Broad statements developed by internal auditors that define intended engagement accomplishments.

Engagement Opinion

The rating, conclusion, and/or other description of results of an individual internal audit engagement, relating to those aspects within the objectives and scope of the engagement.

Engagement Work Program

A document that lists the procedures to be followed during an engagement, designed to achieve the engagement plan. External Service Provider A person or firm outside of the organization that has special knowledge, skill, and experience in a particular discipline.

Finding

In an engagement, the determination that a gap exists between the evaluation criteria and the condition of the activity under review. Other terms, such as “observations,” may be used.

Fraud

Any illegal act characterized by deceit, concealment, or violation of trust. These acts are not dependent upon the threat of violence or physical force. Frauds are perpetrated by parties and organizations to obtain money, property, or services; to avoid payment or loss of services; or to secure personal or business advantage.

Governance

The combination of processes and structures implemented by the board to inform, direct, manage, and monitor the activities of the organization toward the achievement of its objectives.

Impairment

Impairment to organizational independence and individual objectivity may include personal conflict of interest, scope limitations, restrictions on access to records, personnel, and properties, and resource limitations (funding).

Independence

The freedom from conditions that threaten the ability of the internal audit function to carry out internal audit responsibilities in an unbiased manner.

Information Technology Controls

Controls that support business management and governance as well as provide general and technical controls over information technology infrastructures such as applications, information, infrastructure, and people.

Information Technology Governance

Consists of the leadership, organizational structures, and processes that ensure that the enterprise’s information technology supports the organization’s strategies and objectives.

Integrity

Behaviour characterized by adherence to moral and ethical principles, including demonstrating honesty and the professional courage to act based on relevant facts.

Internal Audit Function

A professional individual or group responsible for providing an organization with assurance and advisory services. A department, division, team of consultants, or other practitioner(s) that provides independent, objective assurance and consulting advisory services designed to add value and improve an organization's operations. The internal audit activity helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes.

International Professional Practices Framework

The conceptual framework that organizes the authoritative guidance promulgated by the IIA. Authoritative guidance is composed of two categories – (1) mandatory and (2) recommended.

Must

The Standards use the word "must" to specify an unconditional requirement.

Objectivity

An unbiased mental attitude that allows internal auditors to perform engagements in such a manner that they believe in their work product and that no quality compromises are made. Objectivity requires that internal auditors do not subordinate their judgment on audit matters to others.

Overall Opinion

The rating, conclusion, and/or other description of results provided by the chief audit executive addressing, at a broad level, governance, risk management, and/or control processes of the organization. An overall opinion is the professional judgment of the chief audit executive based on the results of a number of individual engagements and other activities for a specific time interval.

Professional Scepticism

Questioning and critically assessing the reliability of information.

Risk

The possibility of an event occurring that will have an impact on the achievement of objectives. Risk is measured in terms of impact and likelihood.

Risk Appetite

The level of risk that an organization is willing to accept.

Risk Management

A process to identify, assess, manage, and control potential events or situations to provide reasonable assurance regarding the achievement of the organization's objectives.

Should

The Standards use the word “should” where conformance is expected unless, when applying professional judgment, circumstances justify deviation.

Significance

The relative importance of a matter within the context in which it is being considered, including quantitative and qualitative factors, such as magnitude, nature, effect, relevance, and impact. Professional judgment assists internal auditors when evaluating the significance of matters within the context of the relevant objectives.

Standard

A professional pronouncement promulgated by the International Internal Audit Standards Board that delineates the requirements for performing a broad range of internal audit activities and for evaluating internal audit performance.

Technology-based Audit Techniques

Any automated audit tool, such as generalized audit software, test data generators, computerized audit programs, specialized audit utilities, and computer-assisted audit techniques.