

## **Global Internal Audit Standards – Content List**

- **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 the 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
  - **Principle 10 Manage Resources**
    - Standard 10.1 Financial Resource Management
    - Standard 10.2 Human Resources 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