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Managing internal audit

Chartered Institute of Internal Auditors

Heads of internal audit and senior internal audit managers have management responsibilities. Like all managers within the organisation there is a need to:

- Understand what stakeholders and customers want
- Agree objectives and priorities
- Plan activities
- Establish resources and processes, and
- Monitor performance, making corrections to keep things on track if necessary.

This management process can be summarised quite simply as:



This section looks at the plan-do-check-act cycle from an internal audit management perspective.

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