

INTERNAL AUDIT RATINGS GUIDE: SAMPLE 1

(Insert Year) Remote Access Audit

Month XXX, (Insert Year)

(Audit Name)

(Insert Date)

AUDIT RATING STANDARDS

Instructions: Circle the audit rating determined through the completion of the audit rating grid on Page 4.

GOOD

Areas given a "Good" rating are well-controlled in every respect and demonstrate quality performance in almost every aspect. Performance is above average and adequately provides for the safe and sound operation of the area audited. Findings noted are minor, are not indicative of any significant weaknesses in policies, practices or procedures, and are generally corrected in the normal course of business.

SATISFACTORY

Areas given a "Satisfactory" opinion have acceptable internal controls and demonstrate adequate performance in most respects. Policies, practices and procedures are generally effective but may reflect modest weaknesses that are readily correctable in the normal course of business. Commitment to internal control and operating efficiency are acceptable. Some problems of relative significance may exist, but none are considered material.

REQUIRES IMPROVEMENT

Areas given a "Requires Improvement" opinion exhibit weaknesses within the internal control systems or the absence of internal control surrounding significant activities. Additionally, these areas demonstrate performance that is not adequately monitored and/or supervised by management, nor are policies and procedures always effective to promote a climate where internal control concepts may be realized. Commitment to internal control and/or operating efficiency needs enhancement.

UNSATISFACTORY

Areas given an "Unsatisfactory" opinion display performance or conditions that exhibit significant control weaknesses throughout the areas included in the audit scope. In these areas, many basic internal control concepts are not in effect and internal control systems are weak to the extent that significant financial losses or violations of law or regulation could occur or may have occurred. The lack of policies and procedures or adherence to them will prevent the accomplishment of a substantial part of the area's objectives. Corrective action must be immediately implemented with periodic (e.g., monthly) status reports routed to the area's executive management.

CONCURRENCE/NONCONCURRENCE

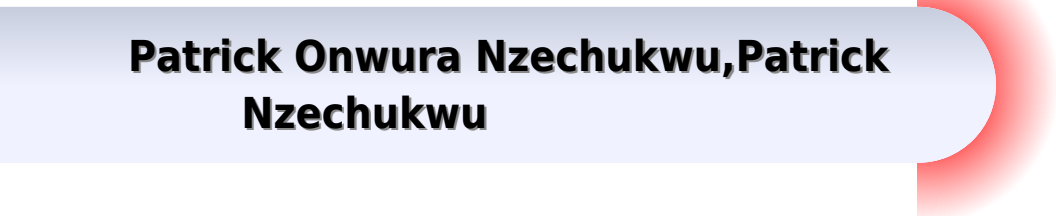
This rating applies to systems development and business or control projects in the process. It conveys agreement/disagreement with a course of action or documents an opposing point of view. In each case, the report will state whether audit believes the project should be aborted, or what actions should be taken prior to commencing the next phase.

NOT RATED

The conditions or purposes of the audit do not require a rating to be assigned.

Audit Peer Review Guide Iia

**Patrick Onwura Nzechukwu, Patrick
Nzechukwu**



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Internal Audit Practice from A to Z Patrick Onwura Nzechukwu, Patrick Nzechukwu, 2016-11-25 Internal Audit Practice from A to Z addresses the practice of internal auditing using GAAS Generally Accepted Auditing Standards GAGAS Generally Accepted Government Auditing Standards and International Standards for the Professional Practice of Internal Auditing Standards IPPF International Standards Organization ISO International Standards of Supreme Audit Institutions ISSAI International Standards on Auditing ISA as enunciated by the Institute of Internal Auditors IIA International Organization of Standardizations ISO International Organization of Supreme Audit Institutions INTOSAI Government Accountability Office GAO International Federation of Accountants IFAC Unique in that it is primarily written to guide internal auditors in the process and procedures necessary to carry out professionally accepted internal audit functions the book includes everything necessary to start complete and evaluate an internal audit practice simplifying the task for even non professionals Internal Audit Practice from A to Z features A rich array of forms figures tables and reports making it a practical hands on book Provides comprehensive content that contains all the practical guidance necessary to start complete and evaluate an internal audit practice Details on how to ensure quality on internal audit function through peer review Current international standards for the professional practice of internal auditing and other relevant standards for reference Checklists for all practice procedures as well as a checklist of the internal control of virtually all aspects of business function A blend of professional practice with theory Internal Audit Practice from A to Z is comprehensively rich global reference is a must for public private NGOs institutions every organization **Internal Audit Handbook** Henning Kagermann, William Kinney, Karlheinz Küting, Claus-Peter Weber, 2007-12-04 This book offers a comprehensive up to date presentation of the tasks and challenges facing internal audit It presents the Audit Roadmap the process model of internal auditing developed at SAP which describes all stages of an audit Coverage provides information on issues such as the identification of audit fields the annual audit planning the organization and execution of audits as well as reporting and follow up The handbook also discusses management related subjects Separate chapters are dedicated to special topics like IT or SOX audits **U.S. Master Auditing Guide (Third Edition)** D. Larry Crumbley, Rezaee Zabihollah, 2004-08 The field of taxation of employee and executive compensation is complex dynamic and ever changing CCH's U.S. Master Compensation Tax Guide unravels the complexity and explains in clear and concise language this critical area providing practical and comprehensive guidance The Guide covers the complicated compensation tax topic in a comprehensive yet practical straightforward fashion that readers value and appreciate **Auditor's Guide to IT Auditing** Richard E. Cascarino, 2012-02-15 Step by step guide to successful implementation and control of IT systems including the Cloud Many auditors are unfamiliar with the techniques they need to know to efficiently and effectively determine whether information systems are adequately protected Now in a Second Edition Auditor's Guide to IT Auditing presents an easy practical guide for auditors that can be applied to all computing

environments Follows the approach used by the Information System Audit and Control Association s model curriculum making this book a practical approach to IS auditing Serves as an excellent study guide for those preparing for the CISA and CISM exams Includes discussion of risk evaluation methodologies new regulations SOX privacy banking IT governance CobiT outsourcing network management and the Cloud Includes a link to an education version of IDEA Data Analysis Software As networks and enterprise resource planning systems bring resources together and as increasing privacy violations threaten more organization information systems integrity becomes more important than ever Auditor s Guide to IT Auditing Second Edition empowers auditors to effectively gauge the adequacy and effectiveness of information systems controls *An Audit Quality Control System* ,1993 *The Essential Guide to Internal Auditing* K. H. Spencer Pickett,2011-05-23 The Second Edition of *The Essential Guide to Internal Auditing* is a condensed version of the *Handbook of Internal Auditing* Third Edition It shows internal auditors and students in the field how to understand the audit context and how this context fits into the wider corporate agenda The new context is set firmly within the corporate governance risk management and internal control arena The new edition includes expanded coverage on risk management and is updated throughout to reflect the new IIA standards and current practice advisories It also includes many helpful models practical guidance and checklists **Wiley CIA Exam Review 2021, Part 1** S. Rao Vallabhaneni,2021-01-13 Get effective and efficient instruction on all CIA internal auditing exam competencies in 2021 Updated for 2021 the Wiley CIA Exam Review 2021 Part 1 Essentials of Internal Auditing offers readers a comprehensive overview of the internal auditing process as set out by the Institute of Internal Auditors The Exam Review covers the six domains tested by the Certified Internal Auditor exam including The foundations of internal auditing Independence and objectivity Proficiency and due professional care Quality assurance and improvement programs Governance risk management and control Fraud risks The Wiley CIA Exam Review 2021 Part 1 Essentials of Internal Auditing is a perfect resource for candidates preparing for the CIA exam It provides an accessible and efficient learning experience for students regardless of their current level of proficiency Wiley CIA Exam Review 2020, Part 1 S. Rao Vallabhaneni,2019-11-19 Get effective and efficient instruction on all CIA internal auditing exam competencies in 2020 Updated for 2020 the Wiley CIA Exam Review 2020 Part 1 Essentials of Internal Auditing offers readers a comprehensive overview of the internal auditing process as set out by the Institute of Internal Auditors The Exam Review covers the six domains tested by the Certified Internal Auditor exam including The foundations of internal auditing Independence and objectivity Proficiency and due professional care Quality assurance and improvement programs Governance risk management and control Fraud risks The Wiley CIA Exam Review 2020 Part 1 Essentials of Internal Auditing is a perfect resource for candidates preparing for the CIA exam It provides an accessible and efficient learning experience for students regardless of their current level of proficiency *Wiley CIA 2022 Exam Review Part 1* S. Rao Vallabhaneni,2021-10-19 Reduce test anxiety and efficiently prepare for the first part of the CIA 2022 exam The Wiley CIA 2022 Part 1 Exam Review

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