Four Principles — For Auditors and Audit Managers

The personal standards expected of every auditor. These are non-negotiable.

1

Integrity — *The foundation of professionalism*

Perform work with honesty, diligence, responsibility. Observe legal requirements. Demonstrate technical competence. Be impartial. Resist influences that may bias judgement.

2

Fair Presentation — *Report truthfully and accurately*

Findings, conclusions, and reports reflect audit activities truthfully. Significant obstacles and unresolved divergent opinions are reported. Communication is truthful, accurate, objective, timely, clear, complete.

3

Due Professional Care — *Diligence and judgement*

Exercise care proportional to the importance of the task and the confidence placed in the auditor. Make reasoned judgements in all audit situations.

4

Confidentiality — *Security of information*

Information acquired during audits must not be used for personal gain or in ways detrimental to the auditee. Proper handling of sensitive, confidential, or classified information.

SAMPLE

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Six Steps of an Audit — Overview

The steps are sequential. Each produces inputs for the next. Skipping a step typically causes rework downstream.

1

Step 1 — Initiating the Audit *(6.2)*
Contact auditee · Check feasibility · Start preparing the audit plan.

2

Step 2 — Preparing for Audit Activities *(6.3)*
Assign tasks · Prepare work documents · Document review.

3

Step 3 — Conducting Audit Activities *(6.4)*
Opening meeting · Communication · Collection of information · Findings · Conclusions · Closing meeting.

4

Step 4 — Preparing and Distributing the Report *(6.5)*
Write the report · Distribute to stakeholders.

5

Step 5 — Completing the Audit *(6.6)*
Close out records · Archive working papers.

6

Step 6 — Conducting Follow-Up *(6.7)*
Verify corrective actions · Confirm effectiveness · Close findings.

SAMPLE

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