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*Page 10/43*

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*Page 17/43*

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should receive incentive compensation based on their organization's financial objectives.

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*Page 19/43*

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## Internal Auditors

The IIA Standards 1300 ff. oblige all chief audit executives (CAE) to maintain a quality assurance and improvement program that covers all aspects of the internal audit activity. This program must include an internal ongoing

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monitoring, periodic internal reviews, and at least once every five years an external assessments.

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IIAS: Q-SAT

As swiftly as expectations can

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change based on risks to the organization, there are also telltale signs that internal auditors may not be getting the full picture. I have learned that there are signs — some big and some small — that stakeholders may be unimpressed or even

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unhappy with the leadership of the CAE and the value provided by internal audit.

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10 Signs Trouble May Be Brewing for the CAE and Internal ...

This is the second piece of a three-

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part series on AI from The IIA that includes strategy, governance, and human factor components. Learn about the intricacies of the Framework and practical applications for several component elements. If you missed it: Part I: Artificial



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Intelligence — Considerations for  
the Profession of Internal Auditing

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Artificial Intelligence Auditing  
Framework: Practical ...

The chair of the audit committee  
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management, appointment/removal, remuneration and performance management of the chief audit executive (CAE). This is to ensure the independence and objectivity of the CAE, which are crucial elements to the effective delivery

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of internal audit activities.

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Position paper: The functional relationship ... - [iia.org.uk](http://iia.org.uk)

The Audit Executive Center's CAE PODCAST is a series featuring conversations with industry

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experts providing their unique perspectives on critical issues and audit function challenges facing CAEs. These short, informative podcasts often complement the AEC's premium content, which is available only to members.

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CAE Podcast - Institute of Internal Auditors

The IIA has established Standards for the Professional Practice of Internal Auditing and has over 150,000 members representing 165 countries, including

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approximately 65,000 Certified Internal Auditors. The CAE is intrinsically an independent function; otherwise it may become dysfunctional and of low quality [citation needed] (but there are many degrees in the level of independence and

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efficiency). The CAE function exists only to constitute a third-level of control in the organisation, which ...

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Chief audit executive - Wikipedia  
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2) Approve the audit team's risk

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assessment, audit plan, and budget 3) Receive communications from the CAE on the results, including private meetings w/o management 4) Approve the appointment, removal, eval, and compensation of the CAE

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