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Chapter 2 - External and internal audit 10 usually good practice to confirm this in writing. The content of such a letter is as follows: n Directors acknowledge their responsibilities under the Companies Acts. n Issues arising from the audit where management judgment and opinion are noted.

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the internal audit function, including in the overall context of the company's risk management system and the work of compliance, finance and the external auditor , and as part of this assessment shall: a) meet with the SVP Internal Audit & Compliance, Risk and the VP Internal Audit

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Difference Between Internal Audit and External Audit (with ...

Internal audit is discretionary, which means there is no compulsion for the same, but the external audit is compulsory. The internal audit report will be submitted to the management. However, the external audit report will be handed over to the major stakeholders such as the shareholders, creditors, debenture holders, suppliers, the government, etc.

Internal Audit vs External Audit | Top 6 Differences (with ...

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Internal and external audit are complementary functions within the assurance framework and both are essential for the effective governance of an organisation. However, internal audit is distinct from external audit and both functions have their own value and expertise.

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External audit is a yearly activity to investigate the organization financial statement by a third party. Internal audit is not compulsory whereas External audit is compulsory. The scope of internal audit is decided by organization whereas external audit scope is decided by law.

Internal Audit Vs External Audit | Top 7 Best Differences ...

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An unqualified audit report provides assurance to users of the financial statements that: the internal controls operated within the company have been effective during the past year. the directors have run the company efficiently and effectively.

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The key difference between internal and external audit is that internal audit is a function that provides independent and objective assurance that an organisation ' s internal control and risk management system are functioning effectively whereas external audit is an independent function outside of the organization that assesses the financial and risks associated aspects in order to comply with statutory audit requirements.

Difference Between Internal and External Audit | Compare ...

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Internal vs. External Internal auditors work within an organisation and report to its audit committee and/or directors. They help to design the company ' s organising systems and help develop specific risk management policies. They also ensure that all policies implemented for risk management are operating effectively.

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