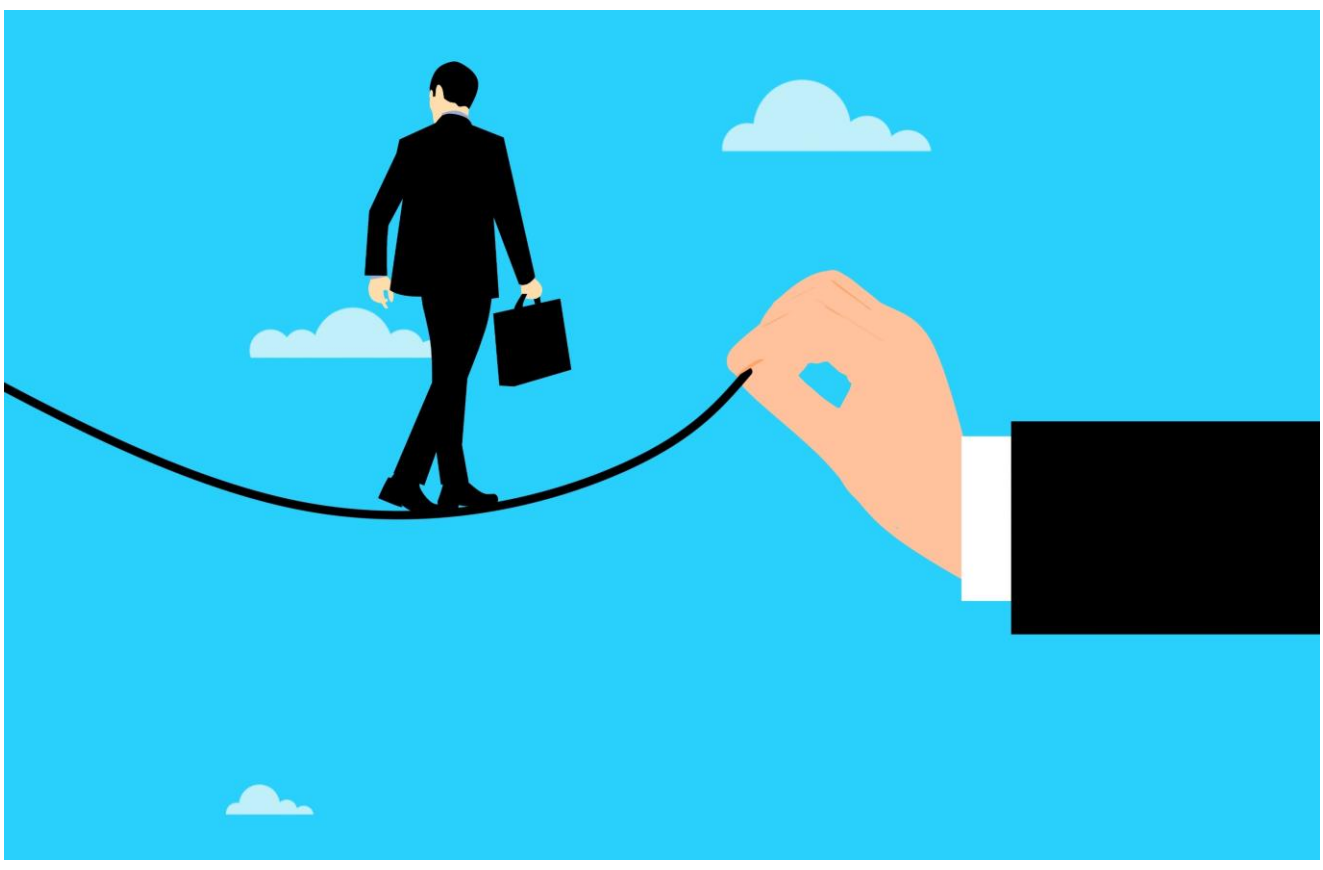
The Institute of Internal Auditors Singapore

NEWSLETTER

OCTOBER 2022

FEATURE ARTICLE



Incorporating Risk Culture And Conduct In Audits

Internal audit's ability to assess and communicate an organisation's risk culture to the board, audit committee and senior management can be a true strategic enabler. Find out what are the different approaches to incorporating culture and conduct assessments in audits.

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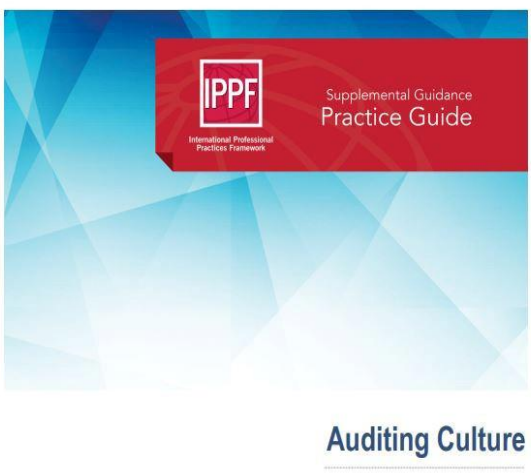
MEMBER RESOURCES

Practice Guide On Auditing Culture

This practice guide helps internal auditors understand risks associated with organisational culture, how effective management of those risks supports a successful control environment, and how to approach a culture assessment.



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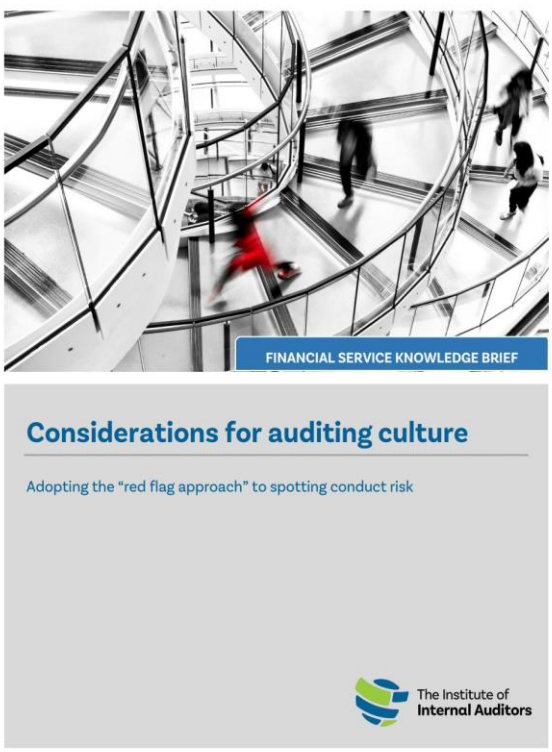
Considerations For Auditing Culture

Internal auditors can assess their organisational culture by looking for "red flags" in the same way they would for a fraud audit. This Knowledge Brief describes how fraud detection methods can be applied to culture audits.



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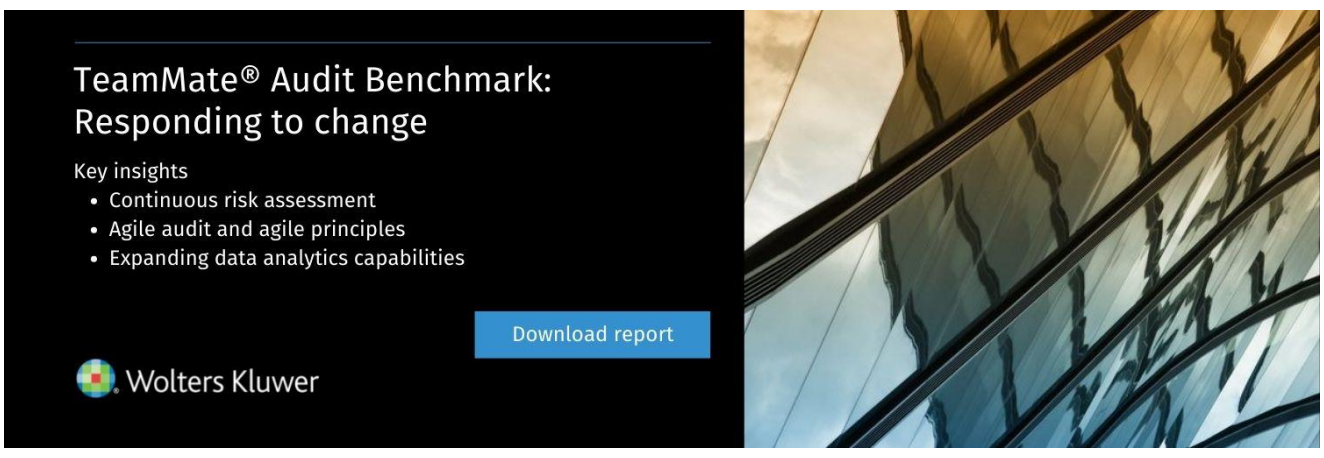

TRAINING

Ethics, Dilemmas And Guidance
(3 Ethics CPE Hours)

This seminar will focus on the definition of ethics, IIA code of ethics, and case studies faced by internal auditors in the real world.

Ethical Reasoning For Auditors

Participants will learn how to apply the concepts, tools and techniques to reason ethically, exercise good moral judgement, and demonstrate personal integrity.

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