

Attribute Standards			
Standard	Practice Advisories		Study unit
1000	1000-1	Internal audit charter	
1100	1130-1: 1130.A1-1:	Impairment to independence or objectivity Assessing operations for which internal auditors were previously responsible	
1200	1210-1: 1210.A1-1: 1220-1:	Proficiency Obtaining external service providers to support or complement the internal audit activity Due professional care	SU 2.1
1300	1321-1:	Use of “conforms to the International Standards for the Professional Practice of Internal Auditing”.	
Performance Standards			
Standard	Practice Advisories		Study unit
2000	2010-1	Linking the audit plan to risks and exposures	SU 2.1
	2010-2:	Using the risk management process in internal audit planning	
	2030-1	Resource management	SU 2.1
	2050-1:	Coordination	SU2.1
	2050-2:	Assurance maps	SU 2.1
	2050-3:	Relying on the work of other assurance providers	SU 2.1
	2060-1:	Reporting to senior management and the board	SU 2.1
2100	2110-2:	Governance: Relationship with risk and control	SU 1.2
	2120-1:	Assessing the adequacy of risk management processes	SU 5.1
	2130-1:	Assessing the adequacy of control processes	SU 3.2
	2130-1:	Information reliability and integrity	SU 3.2
	2130.A1-1: 2130.A1-2:	Evaluating an organisation’s privacy framework	

Standard	Practice Advisories		Study unit
2200	2200-2:	Using a top-down risk-based approach to identify the controls to be assessed in an internal audit engagement	SU 2.1 SU 4.1
	2210-1:	Engagement objectives	SU 3.1
	2210.A1-1:	Risk assessment in engagement planning	
	2240-1:	Engagement work programme	
2300	2300-1:	Use of personal information in conducting engagements	SU 6.1
	2320-2	Root cause analysis	SU 6.1
	2330-1:	Documenting information	SU 6.1
	2330.A1-1:	Control of engagement records	SU 6.1
	2330.A1-2:	Granting access to engagement records	SU 6.1
	2330.A2-1:	Retention of records	SU 6.1
	2340-1:	Engagement supervision	
2400	2400-1:	Legal considerations in communicating results Communication criteria	SU 7.1
	2410-1:	Quality of communications outside the organisation	SU 7.1
	2420-1:		
	2240.A2-1:	Disseminating results	SU7.1
	2440-1:	Communicating sensitive information within and outside the chain of command	SU7.1
	2440-2:		