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Essentials: An Internal Audit Operations Manual. Item No. : 1013; ISBN : 978-0-89413-616-0; Publisher : The IIA Research Foundation; COSO Internal Control

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Practice Guide: Developing the Internal Audit -

The Developing the Internal Audit Strategic Plan Practice Guide discusses critical steps necessary to develop a Definition of Internal Auditing: Recommended

<https://na.theiia.org/standards-guidance/recommended-guidance/practice-guides/Pages/Developing-the-Internal-Audit-Strategic-Plan-Practice-Guide.aspx>

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