SIA 1
"Planning an Internal Audit"

The basic objective of the SIA is to establish standards and provide guidance in respect of planning an Internal and helping in achieving the objectives of an Internal Audit function. Adequate planning ensures that appropriate attention is devoted to significant areas of audit, potential problems are identified, and that the skills and time of the staff are appropriately utilised. Planning also ensures that the work is carried out in accordance with the applicable pronouncements of the Institute of Chartered Accountants of India. Planning should also be based on the knowledge of the entity's business.

This SIA is applicable to all internal audits commencing on or after April 1, 2007.

Issued in May, 2006.
available as a separate publication of the Institute
Price: Rs. 25/-.

SIA 2
"Basic Principles Governing Internal Audit"

The purpose of this Standard on Internal Audit (SIA) is to establish standards and provide guidance on the general principles governing internal audit. This Standard explains the principles, namely, Integrity, objectivity and independence, Confidentiality, Due professional care, skills and competence, Work performed by others, Documentation, Planning, Evidence and Reporting which governs the internal auditor's professional responsibilities.

Issued in August, 2007.
available as a separate publication of the Institute
Price: Rs. 25/-.
ISBN :978-81-8441-005-1

SIA 3
"Documentation"

The purpose of this Standard on Internal Audit is to establish Standards and provide guidance on the documentation requirements in an internal audit. Adequate documents act as basis for the planning and performing the internal audit. Documents provide the evidence of the work of the internal auditor. This Standard provides guidance regarding the form and content of the internal audit documentation, detention and retention of the same and identification of the preparer and reviewer.

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