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\_\_\_\_\_ Chapter 4: Assurance and Consulting Services 99 The Institute of Internal Auditors Research Foundation Throughout the 1970s and 1980s, writers such as Larry Sawyer (1973) took this position with their view of the internal audit function being “the eyes and ears of management.” Is it the audit committee?

### **CHAPTER 4 ASSURANCE AND CONSULTING SERVICES**

Internal Auditing: Assurance & Advisory Services, Third Edition by Kurt R. Reding Published by The IIA Research Foundation 3rd (third) edition (2013) Textbook Binding 5.0 out of 5 stars 1. Hardcover. \$64.64. LooseLeaf for Advanced Accounting (Irwin Accounting) - Standalone book Joe Ben Hoyle. 3.6 out of 5 stars 6.

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between auditing and consulting originates from two different sources: (1) the question of what constitutes good advice and good consulting, and (2) the question of how consulting should be integrated in the constituent protocols that define the internal audit profession. Below, we will briefly discuss both these sources.

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a measurement tool to assist internal auditing in this dilemma. It is argued that once the level of maturity is known, internal auditing will then be able to, first, decide which type of services could most appropriately be rendered, (either assurance or consulting services) and secondly, be more focussed

### **Internal audit assurance or consulting services rendered ...**

Unlike an internal audit, only two parties are involved with a consultation: the internal auditor and the department manager. As a consultant, the internal auditor does not have any managerial or ...

### **An Internal Audit Vs. a Consulting Role | Chron.com**

Consulting Engagement defined as “Advisory and related client service activities, the nature and

scope of which are agreed with the client and which are intended to add value and improve an organization's governance, risk management, and control processes without the internal auditor assuming management responsibility.

### **What is practical difference between consulting and ...**

Internal auditing is an objective assurance and consulting activity designed to add value and improve an organization's operations. It can help an organization accomplish its strategic objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of risk management, control, and governance processes.

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With all these demands, internal audit is in many companies often elevated from pure compliance to a function that regularly reviews the risk profile for emerging risks and identifies trends as it keep its finger on the pulse of business performance.

### **Risk consulting - KPMG Global**

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