

- 2014 revised COSO framework. *See* COSO internal control framework
- Association of Certified Fraud Examiners (ACFE), 666
- Administrative files
 - workpaper document organization, 402
- AICPA fraud standards
 - AU-C, Section 240, 655
 - public accounting's role in fraud detection, 659
- American Society for Quality (ASQ)
 - ASQ Quality Audit Division (QAD), 718
 - CQA requirements, 699
 - quality assurance auditing, 717
 - quality audit process steps, 726
 - Six Sigma and Lean techniques, 746
- Analytical skills
 - internal audit key competencies, 355
- Application control process areas
 - Section 404 compliance reviews, 115
- Application controls. *See* COSO internal control framework
- Application input and output audit tests
 - performing applications controls reviews, 548
- Application input components
 - internal control processes, 535
- Application programs
 - IT application components, 528
- Application walk-through reviews
 - internal audit procedures, 536
- Applications testing objectives
 - performing applications controls reviews, 555
- Areas to audit
 - assessing internal audit capabilities, 321
 - audit program formats, 329
 - audit universe concepts, 315
 - internal audit "best evidence" classifications, 330
- AS5 auditing rules
 - internal audit SOX processes, 118
 - Section 404 compliance reviews, 109
- ASQ Quality Audit Division (QAD). *See* American Society for Quality (ASQ)
- Assessing internal audit capabilities
 - areas to audit, 321
- Association of certified fraud examiners. *See* Fraud detection and prevention
- Attributes sampling
 - evaluating attributes sampling results, 258
 - statistical sampling plans, 257
 - testing, assessing, and evaluating audit evidence, 252
- AU-C, section 240. *See* AICPA fraud standards
- Auditable entities identification. *See* Audit universe concepts
- Audit alternative testing approaches
 - internal audit processes, 356
- Audit and consulting best practices
 - consulting engagement letters, 711
 - developing an internal audit consulting strategy, 708
- Audit charter designations
 - launching an internal audit internal consulting capability, 706
- Audit committee and management audit charter
 - authorizations
 - building the internal audit function, 337
 - internal audit charters, 338
- Audit committee financial expert
 - internal audit processes, 617
 - SOX requirements, 617
- Audit committee governance rules. *See* SOX Title III: corporate responsibility
- Audit committee responsibilities
 - chief audit executive appointment, 619
 - codes of conduct, 625
 - internal audit charter approval, 620
 - internal audit plans and budget approval, 621
 - internal audit processes, 619
 - whistleblower programs, 625
- Audit committees
 - audit committee organization, 611, 613
 - authorizing, 612
 - board resolution example, 612
 - charters, 613
 - Microsoft Corporation 2007 audit committee charter, 615
- Audit evidence gathering
 - computer-assisted audit techniques (CAATs), 289
 - performing effective internal audits, 204
- Audit findings elements
 - preliminary audit findings, 210
- Auditing enterprise ethics functions
 - internal audit processes, 649
- Auditing applications under development
 - performing applications controls reviews, 549
- Auditing big data internal controls
 - internal audit procedures, 518
- Auditing business continuity plans
 - internal audit procedures, 604
 - internal audit review points, 599
 - IT audit processes, 588
- Auditing COSO ERM
 - internal audit procedures, 177
- Auditing IT general controls
 - small IT business systems, 449

- Auditing IT infrastructure management
 - ITIL® best practices, 482
- Auditing IT security and privacy
 - IT audit processes, 576
- Auditing Six Sigma processes
 - internal audit procedures, 757
- Audit planning documentation. *See Project Management Book of Knowledge (PMBOK)*
- Audit plans
 - performing effective internal audits, 187
- Audit procedure files
 - workpaper document organization, 402
- Audit programs
 - areas to audit, 329
 - audit universe concepts, 325, 330
 - internal audit preparatory activities, 199
 - internal audit processes, 326
- Audit quality control standards. *See* PCAOB standard AS3
- Audit report
 - audit report findings, 419
 - interim memo audit reports, 426
 - key elements, 419
 - questionnaire-type audit reports, 426
 - reporting internal audit results, 412, 417, 429
- Audit sampling
 - computerized sampling software, 270
 - monetary unit sampling, 263
 - testing, assessing, and evaluating audit evidence, 236
- Audit universe concepts
 - areas to audit, 315
 - auditable entities identification, 319
 - audit programs, 325
 - audit program maintenance, 330
 - control objectives identification, 321
 - potential problems, 351
 - SOx section 404 internal control reviews, 323
- Audit workpapers retention
 - PCAOB standard AS3, 90
 - SOx requirements, 90
- Authorizing the audit committee, 612
- Availability management
 - ITIL service delivery, 481
- Basic support principles
 - 2014 revised COSO framework, 33
- Bayesian sampling
 - testing, assessing, and evaluating audit evidence, 268
- BCP client-server readiness review. *See* Business continuity planning (BCP)
- BCP deliverables. *See* Business continuity planning (BCP)
- BCP enterprise training. *See* Business continuity planning (BCP)
- Benchmarking. *See* Internal audit processes
- Benefits of internal audit quality assurance reviews
 - IIA international standards, 728
- Best evidence classifications. *See* Internal audit processes
- Big data analytics
 - compliance monitoring life cycle, 515
- Big data governance, risk, and compliance issues
 - internal control processes, 509
- Big data internal audit procedures
 - identifying higher-criticality applications, 514
- Big data internal control issues
 - processes, 510
- Big data management security issues
 - internal audit procedures, 513
- Black belt body of knowledge
 - Six Sigma leadership roles, 751
- Board audit committee communications
 - internal audit processes, 609, 612
- Board of directors role
 - COSO internal control principles, 64
- Brink, Victor Z., 6
- Building the internal audit function
 - audit committee and management audit charter
 - authorizations, 337
 - definition of internal auditing, 336
 - internal audit management responsibilities, 340
 - internal audit manager position description, 340
 - IT systems auditor basic knowledge requirements, 343
- Business continuity planning (BCP)
 - BCP client-server readiness review, 595
 - BCP deliverables, 597
 - desktop and laptop systems BCP processes, 596
 - desktop, laptop, and handheld applications, 294
 - emergency response plans, 291
 - service level agreements (SLAs), 603
 - steps to building a BCP, 599
- Business continuity planning risk management
 - business impact analysis, 598
 - internal audit processes, 589
- Business fraud examples
 - fraud detection and prevention, 654
- Business impact analysis
 - business continuity planning risk management, 598
- Business unit-level risks
 - operations risk management objectives, 175
- BYOD legal actions. *See* Internal control security risks
- BYOD risk tolerances. *See* Internal control processes
- BYOD security policy elements. *See* Internal control processes
- CAATT internal audit procedures. *See* Internal audit processes
- Capacity management
 - ITIL service delivery, 479
- Cause and effect diagram
 - internal audit internal consulting practices, 712
- CBOK concentration areas
 - internal audit CBOK summary, 790
- CBOK for the modern internal auditor
 - CBOK for the modern internal auditor, 782
 - IIARF CBOK approaches, 781
- CBOK high-level understanding
 - COBIT concepts and processes, 16
- CBOK knowledge requirements
 - COSO internal control framework, 29
 - Intentional Standards for the Professional Practice of Internal Auditing (IPPF)*, 215
 - internal audit CBOK summary, 790
 - planning and performing internal audits, 16
 - SOx knowledge and understanding, 16
- CBOK requirements
 - foundations of internal auditing, 782
 - GRC—governance, risk, and compliance—issues, 788
 - impact of IT on internal auditors, 786
 - importance of internal controls, 783
 - internal auditor professional requirements, 788

- organizing and managing internal audit activities, 785
- planning and performing internal audits, 784
- professional convergence requirements, 788
- CCSA requirements
 - other CIA certifications, 688
- Certified Information Systems Auditor (CISA)
 - CISA examination domain areas, 695
 - CISA requirements, 694
- Certified internal auditor requirements
 - internal auditor professional certifications, 330
- Certified quality auditor (CQA)
 - requirements, 330
- CFE requirements
 - other CISA certifications, 697
- CFSa requirements
 - other CIA certifications, 691
- CGAP requirements
 - other CIA certifications, 690
- CGEIT requirements
 - other CISA certifications, 695
- Change management
 - ITIL service support, 472
- Checklist format audit program
 - developing and preparing audit programs, 203
 - internal audit processes, 328
- Chief audit executive (CAE)
 - establishing an internal audit function, 338
 - internal audit responsibilities, 339
- Chief audit executive appointment
 - audit committee responsibilities, 619
 - significant findings audit committee report, 624
- CIA examination summary
 - CIA requirements, 685
- CIA requirements
 - CIA examination summary, 685
 - internal auditor professional certifications, 684
- CISA examination domain areas
 - Certified Information Systems Auditor (CISA), 695
- CISA requirements
 - Certified Information Systems Auditor (CISA), 694
 - other CISA certifications, 696–697
- Classifications of quality audits
 - quality assurance auditing, 713
- Client-server budgeting system
 - performing applications controls reviews, 546
- Client-server continuity planning
 - internal audit procedures, 293
- Client-server system configuration
 - small IT business systems characteristics, 446
- Client-server systems general IT controls
 - information systems operations, 441
- Cluster selection audit sample selection
 - statistical sampling plans, 251
- COBIT concepts and processes
 - CBOK high-level understanding, 16
- COBIT enabler types
 - COBIT standards and framework, 133
- COBIT framework
 - COBIT principle 1: meeting stakeholder needs, 128
 - COBIT principle 2: covering the enterprise end to end, 129
 - COBIT principle 3: a single integrated framework, 131
 - COBIT principle 4: enabling a holistic approach, 133
 - COBIT principle 5: separating governance from management, 135
- COBIT goal and IT objective mapping
 - COBIT standards and framework, 138
- COBIT goals and metrics
 - COBIT standards and framework, 132
- COBIT principle 1: meeting stakeholder needs. *See* COBIT framework
- COBIT principle 2: covering the enterprise end to end. *See* COBIT framework
- COBIT principle 3: a single integrated framework. *See* COBIT framework
- COBIT principle 4: enabling a holistic approach. *See* COBIT framework
- COBIT principle 5: separating governance from management. *See* COBIT framework
- COBIT process reference model
 - COBIT standards and framework, 136
- COBIT standards and framework
 - COBIT enabler types, 133
 - COBIT goal and IT objective mapping, 138
 - COBIT goals and metrics, 132
 - COBIT process reference model, 136
 - ISACA, 124
 - principles of internal controls, 125
- Code of conduct topics
 - code violations and corrective actions, 641
 - enterprise ethics issues, 639
- Code of ethics
 - adherence, 61
- Code of ethics topics
 - COSO internal control principles, 62
- Code violations and corrective actions
 - code of conduct topics, 641
 - code violations and corrective actions, 63
- Codes of conduct
 - audit committee responsibilities, 625
- Commitment to competence
 - COSO internal control principles, 65
- Committee of sponsoring organizations (COSO)
 - internal control fundamentals, 30
 - internal controls definition, 30
- Common body of knowledge (CBOK)
 - definition of internal auditing, 11
 - internal audit requirements, 11
 - internal controls, 15
 - knowledge area concepts, 13
 - significance of internal auditing, 3
- Communicating internal audit results
 - internal audit performance standards, 227
- Communicating internal control deficiencies
 - COSO internal control principles, 83
- Communication problems
 - published audit reports, 433
- Compliance monitoring life cycle
 - big data analytics, 515
- Computer-assisted audit techniques (CAATs)
 - audit evidence gathering, 289
 - equity funding fraud, 282
 - internal audit processes, 273
- Computerized sampling software
 - audit sampling, 270
- Configuration management
 - ITIL service support, 470

- Consulting engagement letters
 - audit and consulting best practices, 711
- Continuity management
 - ITIL service delivery, 482
- Continuous assurance auditing
 - internal audit processes, 273
 - testing, assessing, and evaluating audit evidence, 275
- Continuous monitoring
 - internal audit processes, 276
- Control activities to mitigate risks. *See* COSO internal control principles
- Control activity policies and procedures. *See* COSO internal control principles
- Control environment
 - COSO internal control framework, 38
 - tone at the top, 40
- Control objectives identification
 - audit universe concepts, 321
- Control self-assessment (CSA) reviews
 - internal audit quality assurance review procedures, 732
- Control self-assessments (CSAs)
 - internal audit processes, 295
- Corporate responsibility for financial reports
 - SOx section 302, 96
- COSO Enterprise Risk Management (ERM), 141, 153, 155, 163
 - control activities, 167
 - framework, 153
 - information and communication, 169
 - internal environment component, 157
 - key elements, 155
 - monitoring, 170
 - objective setting, 159
 - operations risk management objectives, 172
 - risk response elements, 165
- COSO internal control principles
 - code of ethics topics, 62
 - integrity and ethical values, 60
- COSO internal control components
 - COSO reporting perspective, 58
 - monitoring activities, 53
- COSO internal control framework
 - 2014 revised COSO framework, 30
 - application controls, 47
 - CBOK knowledge requirements, 29
 - changes and concepts, 32
 - control environment, 38
 - COSO internal controls pyramid view, 31
 - information and communication processes, 49
 - internal control activities, 45, 46
 - internal control fundamentals, 30
 - internal control principles, 37
 - ISO standards, 776
 - monitoring activities, 55
 - revised COSO framework, 35
 - risk assessment, 40, 41
 - risk identification and analysis, 41
 - SOx legal compliance, 34
 - SOx requirements, 29
 - transaction controls, 46
- COSO internal control principles
 - 17 COSO principles, 60
 - board of directors role, 64
 - commitment to competence, 65
 - communicating internal control deficiencies, 83
 - control activities to mitigate risks, 72
 - control activity policies and procedures, 74
 - evaluating fraud risks, 69
 - fraud risk assessments, 70
 - holding people accountable, 67
 - identifying changes affecting internal controls, 71
 - information from relevant sources, 76
 - internal communications, 78
 - methods of internal communication, 80
 - selecting technology controls, 73
- COSO internal controls pyramid view. *See* COSO internal control framework
- COSO monitoring activities. *See* COSO internal control framework
- COSO reporting perspective. *See* COSO internal control components
- COSO risk assessment
 - risk response strategies, 44
 - types of enterprise business risks, 43
- Costs and pricing internal audit review steps
 - ITIL service delivery, 479
- CQA requirements
 - ASQ internal audit certifications, 699
 - certified quality auditor (CQA), 720
- CRMA requirements
 - other CIA certifications, 693
- CRSIC requirements
 - other CISA certifications, 697
- CSA processes
 - facilitated CSA reviews, 300
 - internal audit quality assurance, 297
 - questionnaire-based CSA reviews, 302
- Cybersecurity internal audit concerns
 - IT network security fundamentals, 561
- Cybersecurity internal controls audit procedures
 - internal audit processes, 578
- Data profiling privacy issues
 - Gramm-Leach-Bliley Act (GLBA), 570
- Data security concepts
 - IT passwords, 563
- Data variety and complexity issues
 - internal control processes, 506
- Define-Measure-Analyze-Improve-Control (DMAIC) model
 - Six Sigma concepts, 747
- Definition of internal auditing
 - building the internal audit function, 336
 - common body of knowledge (CBOK), 11
 - internal auditing, 4
 - internal auditing's mission statement, 9
 - Institute of Internal Auditors (IIA), 4
 - mission of internal auditing, 9
 - self-assessment functions, 7
- Deming PDCA cycle
 - quality assurance auditing, 724
- Desktop and laptop systems BCP processes
 - business continuity planning (BCP), 596
- Desktop, laptop, and handheld applications
 - business continuity planning (BCP), 294
- Developing an internal audit consulting strategy
 - audit and consulting best practices, 708
 - internal audit internal consulting practices, 704
- Developing and preparing audit programs

- checklist format audit program, 203
- petty cash audit program, 202
- Disaster recovery planning
 - internal audit key responsibilities, 586
- DMAIC model. *See* Six Sigma concepts
- DMAIC procedures. *See* Six Sigma concepts
- Document records management
 - internal audit workpapers, 409
- document standards review processes
 - documenting audit results, 409
- Documentation best practices
 - internal audit processes, 359
- Documentation skills
 - internal audit key competencies, 357
- Documenting audit results
 - document standards review processes, 409
 - input/output process flowcharts, 394
 - internal audit documentation requirements, 390
 - process modeling and workpapers, 390
 - tick marks, 406
 - workflow description process flowchart, 394
 - workpaper auditor tick marks examples, 406
 - workpaper point sheets, 404
- Documenting field survey results
 - internal audit field surveys, 198
- Documenting key processes
 - internal audit workflow processes, 393
- Due professional care
 - internal audit attribute standards, 221
- Duties and responsibilities of ASQ quality auditors
 - quality assurance auditing, 719
- DYOD internal audit issues
 - internal control processes, 486
- Early internal auditor responsibilities
 - history and background of internal auditing, 7
- Elements of GRC governance
 - GRC concepts, 674
- Elements of the negotiating process
 - internal audit processes, 362
- Emergency response plans
 - business continuity planning (BCP), 291
- Engagement planning
 - internal audit performance standards, 224
- Enterprise BYOD environments
 - internal audit procedures, 487
- Enterprise codes of conduct
 - enterprise governance processes, 637
- Enterprise compliance processes
 - ethics risk environment, 634
- Enterprise content management internal controls
 - internal control processes, 517
- Enterprise content management overview
 - internal control processes, 519
- Enterprise content management review procedures
 - internal audit procedures, 520
- Enterprise ethics functions
 - ethics attitude survey questions, 636
 - stakeholder ethics attitude surveys, 635
- Enterprise ethics issues
 - code of conduct topics, 639
 - internal audit processes, 630
- Enterprise governance processes
 - enterprise codes of conduct, 637
 - ethics risk environment, 633
 - hotline functions, 643
 - mission statements, 632
 - whistleblower call centers, 648
 - whistleblower programs, 643
- Enterprise internal audit consulting standards
 - IPPF professional standards, 702
- Enterprise risk
 - enterprise risk types, 146
- Enterprise risk management, 141, 142, 163
- Enterprise risk types, 146
- Enterprise social media policy
 - internal control processes, 500
 - social media computing risks, 501
- Entity-level risks
 - risks encompassing the entire organization, 174
- e-Office documentation best practices
 - internal audit processes, 358
- Equity funding fraud
 - computer-assisted audit techniques (CAATs), 282
- ERM control activities
 - COSO ERM key elements, 167
- ERM objective setting
 - COSO ERM, 159
- Establishing an internal audit function
 - chief audit executive (CAE), 338
 - internal audit charters, 338
 - role of the CAE, 338
- Ethics attitude survey questions
 - enterprise ethics questions, 636
- Ethics risk environment
 - enterprise compliance processes, 634
 - enterprise governance processes, 633
- Evaluating attributes sampling results
 - attributes sampling procedures, 258
- Evaluating fraud risks
 - COSO internal control principles, 69
- Facebook
 - social media example, 494
- Facilitated CSA reviews
 - CSA processes, 300
- Failed internal audit research approaches
 - IARF 2007 CBOK study, 21
- Federal whistleblower rules, 644
- Files and databases
 - IT application components, 527
- Financial officer codes of ethics
 - section 404: management's assessment of internal controls, 102
- Financial management for IT services
 - ITIL service delivery, 477
- Foundations of internal auditing
 - CBOK requirements, 782
- Fraud detection and prevention
 - Association of Certified Fraud Examiners (ACFE), 666
 - business fraud examples, 654
 - internal auditor responsibilities, 664
 - red flags, 658
- Fraud investigations
 - internal audit processes, 665
- Fraud review objectives
 - internal audit processes, 666

- Fraud risk assessments
 - COSO internal control principles, 70
- Fraudulent financial reporting
 - Treadway Commission Report, 660
- General controls
 - IT infrastructure internal controls reviews, 440
- General controls internal audit objectives
 - large IT general controls preliminary survey, 457
 - small business IT systems, 453
- General controls reviews of IT operations
 - IT systems general controls, 461
- Global Audit Information Network (GAIN)
 - implementing benchmarking, 305
- Governance, risk, and compliance (GRC)
 - GRC risk management strategies, 676
 - internal audit processes, 672
- Gramm-Leach-Bliley Act (GLBA)
 - data profiling privacy issues, 570
- GRC concepts
 - elements of GRC governance, 674
 - internal control processes, 673
- GRC practices and principles
 - internal control processes, 679
- GRC Risk Management Strategies
 - governance, risk, and compliance (GRC), 676
- GRC—governance, risk, and compliance—issues
 - CBOK requirements, 788
- Health Insurance Portability and Accountability Act (HIPAA)
 - IT systems privacy concerns, 570
- History and background of internal auditing
 - early internal auditor responsibilities, 7
 - Institute of Internal Auditors (IIA), 6
 - internal auditing, 5
 - Victor Z. Brink, 6
- Holding people accountable
 - COSO internal control principles, 67
- Hotline functions
 - enterprise governance processes, 643
- Identify higher-criticality applications
 - big data internal audit procedures, 514
- Identifying changes affecting internal controls
 - COSO internal control principles, 71
- IIA code of ethics
 - intentional standards for the professional practice of internal auditing (IPPF), 229
- IIA F CBOK documentation approaches
 - internal auditor CBOK, 20
- IIA GAIN benchmarking questionnaire
 - internal audit processes, 308
- IIA international standards
 - benefits of internal audit quality assurance reviews, 728
 - IIA standards for detecting and investigating fraud, 663
 - internal audit quality assurance reviews, 727
- IIA standards for detecting and investigating fraud
 - IIA international standards, 663
- IIARF 2007 CBOK study
 - failed internal audit research approaches, 21
- IIARF 2015 CBOK planned analysis
 - planned IIARF CBOK study, 23
- IIARF prior CBOK approaches
 - CBOK for the modern internal auditor, 781
- Impact of IT on internal auditors
 - CBOK requirements, 786
- Implementing benchmarking
 - Global Audit Information Network (GAIN), 305
- Implementing consulting recommendations
 - internal audit internal consulting practices, 713
- Importance of internal controls
 - CBOK requirements, 783
- Incident management
 - ITIL service support, 466
- Information and communication
 - COSO ERM, 169
- Information and communication processes
 - COSO internal control framework, 49
 - internal communications, 52
 - relevant information, 50
- Information from relevant sources
 - COSO internal control principles, 76
- Information systems audit specialists
 - internal audit organizations, 342
- Information systems operations
 - client-server systems general IT controls, 441
 - IT systems general controls, 440
- Information technology fraud prevention processes
 - internal audit processes, 667
- Inherent risk
 - risk management fundamentals, 163
- Input/Output Process Flowcharts
 - documenting audit results, 394
- Institute of Internal Auditors (IIA)
 - definition of internal auditing, 4
 - history and background of internal auditing, 6
 - integrity and ethical values
 - COSO internal control principles, 60
- Intentional Standards for the Professional Practice of Internal Auditing (IPPF)
 - CBOK knowledge requirements, 215
 - IIA code of ethics, 229
 - internal audit attribute standards, 220
 - internal auditor code of ethics, 229
 - internal audit performance standards, 223
 - internal audit IPPF principles, 232
 - IPPF required and recommended elements, 217
 - performing effective internal audits, 214
 - red book standards, 218
- Interim memo audit reports
 - audit report formats, 426
- Internal audit requirements
 - common body of knowledge (CBOK), 11
- Internal audit “best evidence” classifications
 - areas to audit, 330
- Internal audit attribute standards
 - due professional care, 221
 - intentional standards for the professional practice of internal auditing (IPPF), 220
 - quality assurance programs, 222
- Internal audit BCP review procedures
 - IT audit processes, 292
- Internal audit benchmarking
 - internal audit processes, 305
- Internal audit CBOK summary
 - CBOK concentration areas, 790
 - CBOK knowledge requirements, 790
- Internal audit charter approval
 - audit committee responsibilities, 620

- Internal audit charters
 - audit committee authorizations, 338
 - establishing an internal audit function, 338
 - internal audit processes, 335
 - performing effective internal audits, 186
- Internal audit communications
 - published audit reports, 433
- Internal audit data center reviews
 - IT systems general controls, 460
- Internal audit department privacy and security
 - internal audit processes, 581
 - workpaper security, 582
- Internal audit documentation best practices
 - internal audit key competencies, 359
- Internal audit documentation requirements
 - documenting audit results, 390
 - process modeling for internal auditors, 391
- Internal audit engagement letters
 - internal audit field surveys, 194
- Internal audit essential knowledge areas
 - internal auditor CBOOK, 25
- Internal audit field surveys
 - documenting field survey results, 198
 - internal audit engagement letters, 194
 - internal audit preparatory activities, 195
- Internal audit fieldwork
 - monitoring internal audit fieldwork, 209
 - performing effective internal audits, 206
 - preliminary audit findings, 208
- Internal audit fraud detection signs
 - red flags, 657
- Internal audit GRC approaches a
 - internal audit processes, 672
- Internal audit health check assessment
 - internal audit processes, 618
- Internal audit internal consulting practices
 - cause and effect diagram, 712
 - developing an internal audit consulting strategy, 704
 - implementing consulting recommendations, 713
- Internal audit interview skills
 - internal audit key competencies, 354
- Internal audit IPPF principles
 - intentional standards for the professional practice of internal auditing (IPPF), 232
- Internal audit key competencies
 - analytical skills, 355
 - documentation skills, 357
 - internal audit documentation best practices, 359
 - internal audit interview skills, 354
 - internal auditor commitments to learning, 363
 - internal audit processes, 352
 - negotiation skills, 361
 - testing skills competencies, 356
- Internal audit key responsibilities
 - disaster recovery planning, 586
- Internal audit manager position description
 - building the internal audit function, 340
- Internal audit organization
 - planning internal audits, 183
- Internal audit organizations
 - information systems audit specialists, 342
 - internal auditor staff-level position description, 342
- Internal audit performance standards
 - communicating internal audit results, 227
 - engagement planning, 224
 - intentional standards for the professional practice of internal auditing (IPPF), 223
 - managing the internal audit activity, 223
 - performing an internal audit engagement., 226
- Internal audit plans and budgets approval
 - audit committee responsibilities, 621
- Internal audit preliminary surveys
 - internal audit preparatory activities, 190
- Internal audit preparatory activities
 - audit programs, 199
 - internal audit field surveys, 195
 - internal audit preliminary surveys, 190
 - planning internal audits, 185
- Internal audit principles
 - ISACA code of professional ethics, 231
- Internal audit procedures
 - application walk-through reviews, 536
 - auditing big data internal controls, 518
 - auditing business continuity plans, 604
 - auditing COSO ERM, 177
 - auditing Six Sigma processes, 757
 - big data management security issues, 513
 - client-server continuity planning, 293
 - enterprise BYOD environments, 487
 - enterprise content management review procedures, 520
 - international auditing standards, 777
 - IT application controls, 524
 - IT application review control objectives, 540
 - ITIL® configuration management, 472
 - object-oriented programming (OOP) concepts, 530
 - performing applications controls reviews, 534
 - preimplementation review objectives, 551
 - purchased software internal controls audit checklist, 532
 - review of a Six Sigma program, 759
 - Six Sigma and Lean techniques, 756
 - social media internal audit issues, 492, 504
- Internal audit process: summarized steps
 - performing effective internal audits, 214
- Internal audit processes
 - audit alternative testing approaches, 356
 - audit committee financial expert, 617
 - audit committee responsibilities, 619
 - audit program formats, 326
 - audit universe schedule potential problems, 351
 - auditing enterprise ethics functions, 649
 - benchmarking, 295
 - best evidence classifications, 330
 - board audit committee communications, 609, 612
 - business continuity planning risk management, 589
 - CAATT internal audit procedures, 283
 - checklist-format audit programs, 328
 - computer-assisted audit techniques (CAATs), 273
 - continuous assurance auditing, 273
 - continuous monitoring, 276
 - control self-assessments (CSAs), 295
 - cybersecurity internal controls audit procedures, 578
 - documentation best practices, 359
 - elements of the negotiating process, 362
 - enterprise ethics issues, 630
 - e-Office documentation best practices, 358
 - fraud investigations, 665
 - fraud review objectives, 666
 - governance, risk, and compliance (GRC), 672
 - IIA GAIN benchmarking questionnaire, 308
 - information technology fraud prevention processes, 667

- Internal audit processes (*continued*)
 - internal audit benchmarking, 305
 - internal audit charters, 335
 - internal audit department privacy and security, 581
 - internal audit GRC approaches, 672
 - internal audit health check assessment, 618
 - internal audit key competencies, 352
 - internal audit quality assurance reviews, 727
 - internal audit quality review steps, 738
 - internal audit report objectives, 413
 - internal audit report privacy, 584
 - internal audit workpaper security best practices, 583
 - project management, 366
 - quality assurance reviews of the internal audit function, 727
 - quality review engagement memo, 736
 - reporting audit results, 360
 - reporting internal audit results, 411
 - reporting the results of an internal audit quality assurance review, 741
 - reviews of compliance activities, 678
 - section 404 compliance reviews, 110
 - Six Sigma and Lean techniques, 746
 - SOx whistleblower, 646
 - understanding and recognizing fraud, 655
- Internal audit project management
 - Project Management Institute's *Project Management Body of Knowledge* (PMBOK), 365
- Internal audit quality assurance
 - CSA processes, 297
- Internal audit quality assurance review procedures
 - control self-assessment (CSA) reviews, 732
 - QA reviews of individual completed audits, 739
 - quality assurance auditing, 731
 - quality assurance review approaches, 734
- Internal audit quality assurance reviews
 - IIA international standards, 727
 - internal audit processes, 727
 - quality assurance auditing, 730
- Internal audit quality review steps
 - internal audit processes, 738
- Internal audit report objectives
 - internal audit processes, 413
 - reporting internal audit results, 423
- Internal audit report privacy
 - internal audit processes, 584
- Internal audit responsibilities
 - chief audit executive (CAE), 339
- Internal audit review points
 - auditing business continuity processes, 599
- Internal audit risk management
 - managing the internal audit universe, 353
- Internal audit SOx processes
 - AS5 auditing rules, 118
- Internal audit workflow processes
 - documenting key processes, 393
- Internal audit workpaper security best practices
 - internal audit processes, 583
- Internal audit workpapers
 - document records management, 409
 - process modeling, 396
 - travel audit workpaper example, 404
 - workpaper objectives, 397
 - workpaper preparation techniques, 405
 - workpaper review processes, 407
- Internal auditing
 - definition of internal auditing, 4
 - history and background of internal auditing, 5
- Internal auditing motto
 - Progress through Sharing, 11
- Internal auditing's mission statement
 - definition of internal auditing, 9
 - Internal Standards for the Professional Practice of Internal Auditing (IPPF), 9
 - IPPF, 9
- Internal auditor CBOK
 - IIA Research Foundations's CBOK documentation approaches, 20
 - internal audit essential knowledge areas, 25
 - Internal Standards for the Professional Practice of Internal Auditing* (IPPF), 16
 - objectives of this book, 14
- Internal auditor code of ethics
 - Intentional Standards for the Professional Practice of Internal Auditing (IPPF), 229
- Internal auditor commitments to learning
 - internal audit key competencies, 363
- Internal auditor professional certifications
 - certified internal auditor requirements, 684
 - CIA requirements, 684
 - value of CIA specialty certifications, 693
- Internal auditor professional requirements
 - CBOK requirements, 788
- Internal auditor responsibilities
 - fraud detection and prevention, 664
- Internal auditor staff-level position description
 - in internal audit organizations, 342
- Internal communications
 - COSO internal control principles, 78
 - information and communication processes, 52
- International Organization for Standardization (ISO), 762
- Internal control activities
 - COSO internal control framework, 45, 46
 - transaction control activities, 48
- Internal control components
 - internal control principles, 33
- Internal control concerns
 - small IT business systems characteristics, 449
- Internal control evaluations
 - monitoring COSO internal controls, 83
- Internal control fundamentals
 - committee of sponsoring organizations (COSO), 30
 - COSO internal control framework, 30
 - major components of internal control, 33
- Internal control principles
 - COSO internal control framework, 37
 - internal control components, 33
 - three components of internal control, 33
- Internal control processes
 - application input components, 525
 - big data governance, risk, and compliance issues, 509
 - big data internal control issues, 510
 - BYOD risk tolerances, 488
 - BYOD security policy elements, 488
 - data variety and complexity, 506
 - DYOD internal audit issues, 486
 - enterprise content management internal controls, 517
 - enterprise content management overview, 519
 - enterprise social media policy, 500

- IT application components, 524
- IT application output components, 533
- GRC concepts, 673
- GRC practices and principles, 679
- Internal control security risks
 - BYOD legal actions, 489
 - IT social engineering security risk methods, 569
 - NIST cybersecurity framework, 573
 - NIST implementation steps, 575
 - NIST tiers of cybersecurity maturity, 573
 - social engineering IT risks, 568
- Internal controls
 - common body of knowledge (CBOK), 15
- Internal controls changes and concepts
 - 2014 revised COSO framework, 32
- Internal controls definition
 - committee of sponsoring organizations (COSO), 30
- Internal environment component. *See* COSO Enterprise Risk Management (ERM)
- Internal Standards for the Professional Practice of Internal Auditing (IPPF)
 - internal auditing's mission statement, 9
 - internal auditor CBOK, 16
- International auditing standards
 - internal audit procedures, 777
- Interval selection audit sample selection
 - statistical sampling plans, 250
- IPPF
 - internal auditing's mission statement, 9
 - mission statements, 9
- IPPF professional standards
 - enterprise internal audit consulting standards, 702
- IPPF required and recommended elements
 - International Standards for the Professional Practice of Internal Auditing (IPPF), 217
- ISACA
 - COBIT standards and framework, 124
- ISACA code of professional ethics
 - internal audit principles, 231
- ISO
 - international organization for standardization, 762
 - ISO standards overview, 764
 - worldwide internal audit standards, 762
- ISO 2000
 - service quality management, 771
- ISO 27002
 - ISO IT security standards, 768
- ISO 27002
 - IT security standards, 768
 - IT security technique requirements, 770
- ISO 38500
 - IT governance standard, 772
- ISO 38500 model
 - IT governance standard, 774
 - objectives, 772
- ISO 9000 standards
 - quality assurance auditing, 723
- ISO 9001 quality management systems
 - ISO standards, 765
 - quality management system processes, 767
- ISO certification processes
 - ISO standards, 764
- ISO documentation hierarchy, 768
- ISO standards
 - COSO internal control framework, 776
 - ISO certification processes, 764
 - ISO documentation hierarchy, 768
 - ISO 9001 quality management systems, 765
 - ISO 38500 objectives, 772
 - ISO standards overview
 - ISO, 764
 - IT application audit test procedures
 - reviewing application management controls, 543
 - IT application components
 - application programs, 528
 - files and databases, 527
 - internal control processes, 524
 - IT application development review guidelines, 531
 - IT application controls
 - internal audit procedures, 524
 - IT application development review guidelines
 - IT application components, 531
 - IT application output components
 - internal control processes, 533
 - IT application review control objectives
 - internal audit procedures, 540
 - IT audit processes
 - auditing business continuity processes, 588
 - auditing IT security and privacy, 576
 - internal audit BCP review procedures, 292
 - IT control hierarchy
 - selecting technology controls, 73
 - IT disaster recovery plans
 - IT security processes, 585
 - IT governance standard
 - ISO 38500, 772, 774
 - IT infrastructure internal control reviews
 - general controls, 440
 - IT network security fundamentals
 - cybersecurity internal audit concerns, 561
 - IT security threats, 561
 - password logon process, 564
 - system firewall controls, 566
 - viruses and malicious program code, 565
 - IT passwords
 - data security concepts, 563
 - IT security processes
 - IT disaster recovery plans, 585
 - IT security technique requirements
 - ISO 27002, 770
 - IT security threats
 - IT network security fundamentals, 561
 - IT systems privacy concerns, 570
 - target corporation security breach, 562
 - IT social engineering security risk methods
 - internal control security risks, 569
 - IT systems auditor basic knowledge requirements
 - building the internal audit function, 343
 - IT systems general controls
 - general controls reviews of IT operations, 461
 - information systems operations, 440
 - internal audit data center reviews, 460
 - ITIL[®] service support IT infrastructure best practices, 465
 - large IT systems, 454
 - large IT systems general controls review objectives, 462
 - legacy systems, 453
 - mainframe legacy system controls, 455
 - operating systems software, 458
 - small IT business systems characteristics, 444

- IT systems privacy concerns
 - IT security threats, 570
 - Health Insurance Portability and Accountability Act (HIPAA), 570
 - PCI DSS goals and requirements, 580
- ITIL framework
 - ITIL® best practices, 466
 - service delivery best practices, 475
- ITIL service delivery
 - availability management, 481
 - capacity management, 479
 - continuity management, 482
 - costs and pricing internal audit review steps, 479
 - financial management for IT services, 477
 - service level management, 475
- ITIL service support
 - configuration management, 470
 - change management, 472
 - incident management, 466
 - problem management, 469
 - release management, 474
- ITIL® best practices
 - auditing IT infrastructure management, 482
 - ITIL framework, 466
- ITIL® configuration management
 - internal audit procedures, 472
- ITIL® service support IT infrastructure best practices
 - IT systems general controls, 465
- Johnson & Johnson tylenol crisis
 - mission statements, 632
- Judgmental sampling
 - testing, assessing, and evaluating audit evidence, 239
- Knowledge area concepts
 - common body of knowledge (CBOK), 13
- Large IT general controls preliminary survey
 - general controls internal audit objectives, 457
- Large IT systems
 - general controls, 454
 - legacy systems, 454
- Large IT systems general controls review objectives
 - IT systems general controls, 462
- Launching an enterprise Six Sigma project
 - quality assurance processes, 752
- Launching an internal audit internal consulting
 - capability
 - audit charter designations, 706
 - strategic decisions, 705
- Lean Six Sigma
 - concepts, 754
- Legacy systems
 - IT systems general controls, 453
 - large IT systems, 454
- Legal and regulatory compliance risk objectives
 - risk management fundamentals, 173
- LinkedIn
 - social media example, 497
- Mainframe legacy system controls
 - IT systems general controls, 455
- Major components of internal control
 - internal control fundamentals, 33
- Managing the internal audit activity
 - internal audit performance standards, 223
- Managing the internal audit universe
 - internal audit risk management, 353
- Methods of internal communication
 - COSO internal control principles, 80
- Microsoft Corporation 2007 Audit Committee Charter
 - Audit Committee Organization, 615
- Mission of internal auditing
 - definition of internal auditing, 9
- Mission statements
 - enterprise governance processes, 632
 - IPPF, 9
 - Johnson & Johnson Tylenol Crisis, 632
- Monetary unit sampling
 - audit sampling, 263
 - testing, assessing, and evaluating audit evidence, 264
- Monitoring activities
 - COSO internal control components, 53
- Monitoring COSO internal controls
 - internal control evaluations, 83
- Monitoring internal audit fieldwork
 - internal audit fieldwork, 209
- Multistage sampling
 - testing, assessing, and evaluating audit evidence, 267
- Negotiation skills
 - internal audit key competencies, 361
- NIST cybersecurity framework
 - internal control security risks, 573
- NIST implementation steps
 - internal control security risks, 575
- NIST tiers of cybersecurity maturity
 - internal control security risks, 573
- Object-oriented programming (OOP) concepts
 - internal audit procedures, 530
- Objectives of this book
 - internal auditor CBOK, 14
- Online Privacy and E-Commerce Issues
 - radio frequency identification (RFID) Privacy issues, 570
- Operating systems software
 - IT systems general controls, 458
- Operations IT internal controls
 - small IT business systems characteristics, 447
- Operations risk management objectives
 - business unit-level risks, 175
 - COSO ERM key elements, 172
- Opt-out rights
 - U.S. Federal Privacy Protection Laws, 572
- Organizing and managing internal audit activities
 - CBOK requirements, 785
- Other CIA certifications
 - CCSA requirements, 688
 - CFSA requirements, 691
 - CGAP requirements, 690
 - CRMA requirements, 693
 - QIAL requirements, 693
- Other CISA certifications
 - CFE requirements, 697
 - CGEIT requirements, 695
 - CISM requirements, 696
 - CISSP requirements, 697
 - CRSIC requirements, 697

- Pareto Chart Example
 - quality assurance auditing, 722
- Password logon process
 - IT network security fundamentals, 564
- PCAOB public accounting firm registration
 - Public Company Accounting Oversight Board (PCAOB), 88
- PCAOB standard AS3
 - audit quality control standards, 90
 - audit workpapers retention, 90
- PCI DSS fundamentals
 - U.S. Federal Privacy Protection Laws, 579
- PCI DSS goals and requirements
 - IT systems privacy concerns, 580
- Performing an internal audit engagement.
 - internal audit performance standards, 226
- Performing applications controls reviews
 - application input and output audit tests, 548
 - applications testing objectives, 555
 - auditing applications under development, 549
 - client-server budgeting system, 546
 - internal audit procedures, 534
 - preimplementation review requirements definition checklist, 554
 - testing audit control objectives, 541
 - tests of compliance, 548
- Performing appropriate internal audit procedures
 - project management institutes PMBOK processes, 383
- Performing effective internal audits
 - audit evidence, 204
 - audit plans, 187
 - intentional standards for the professional practice of internal auditing (IPPF), 214
 - internal audit charters, 186
 - internal audit fieldwork, 206
 - internal audit process: summarized steps, 214
- Permanent files
 - workpaper document organization, 401
- Petty cash audit program
 - developing and preparing audit programs, 202
- Planned IARF CBOK study
 - IARF 2015 CBOK study, 23
- Planning an internal audit
 - Project Management Book of Knowledge* (PMBOK), 378
- Planning and performing internal audits
 - CBOK knowledge requirements, 16
 - CBOK requirements, 784
- Planning audits
 - project management, 366
 - workpaper standards, 398
- Planning internal audits
 - internal audit organization, 183
 - internal audit preparatory activities, 185
- PMBOK process steps
 - Project Management Book of Knowledge* (PMBOK), 369
- PMBOK program and portfolio management
 - Project Management Book of Knowledge* (PMBOK), 375, 377
- PMBOK project management plan
 - project management institutes PMBOK processes, 374
- PMI definition of a project
 - Project Management Institute (PMI), 367
 - project, program, and portfolio management interactions, 376
- PMI risk management components
 - Project Management Book of Knowledge* (PMBOK), 369
- PMI risk management data flow
 - Project Management Book of Knowledge* (PMBOK), 369
- Preimplementation review objectives
 - internal audit procedures, 551
- Preimplementation review requirements definition checklist
 - performing applications controls reviews, 554
- Preliminary audit findings
 - audit findings elements, 210
 - internal audit fieldwork, 208
- Preliminary findings point sheet
 - wrapping up an internal audit, 385
- Principles of internal controls
 - COBIT standards and framework, 125
- Probability and uncertainty
 - risk assessment analysis, 148
- Problem management
 - ITIL service support, 469
- Process modeling
 - internal audit workpapers, 396
- Process modeling and workpapers
 - documenting audit results, 390
 - process modeling hierarchy, 392
- Process modeling for internal auditors
 - internal audit documentation requirements, 391
- Process modeling hierarchy
 - process modeling and workpapers, 392
- Professional convergence requirements
 - CBOK requirements, 788
- Progress through Sharing
 - internal auditing motto, 11
- Project management. See also Project Management Institute (PMI); *Project Management Book of Knowledge* (PMBOK)
 - internal audit processes, 366
 - planning audits, 366
- Project Management Book of Knowledge* (PMBOK)
 - audit planning documentation, 381
 - best practices, 386
 - internal audit project management, 365
 - planning an internal audit, 378
 - PMBOK process steps, 369
 - PMI risk management components, 369
 - PMI risk management data flow, 369
 - PMBOK program and portfolio management, 375, 377
 - project management best practices, 386
 - project, program, and portfolio management relationships, 378
- Project Management Institute (PMI)
 - definition of a project, 367
 - institutes PMBOK processes, 367
- Project Management Institutes PMBOK processes
 - performing appropriate internal audit procedures, 383
 - PMBOK project management plan, 374
 - Project Management Institute (PMI), 367
- Project, program, and portfolio management
 - interactions
 - PMI definition of a project, 376
 - Project, program, and portfolio management relationships
 - Project Management Book of Knowledge* (PMBOK), 378
 - Public accounting's role in fraud detection
 - AICPA fraud standards, 659

- Public Company Accounting Oversight Board (PCAOB)
 - PCAOB public accounting firm registration, 88
 - Sarbanes Oxley Act (SOX), 88
- Published audit reports
 - communication problems, 433
 - internal audit communications, 433
 - reporting internal audit results, 415
- Purchased software internal controls audit checklist
 - internal audit procedures, 532
- QA reviews of individual completed audits
 - internal audit quality assurance review procedures, 739
- QIAL requirements
 - other CIA certifications, 693
- Quality assurance auditing
 - American Society for Quality (ASQ), 717
 - ASQ standards, 717
 - classifications of quality audits, 719
 - Deming PDCA cycle, 724
 - duties and responsibilities of ASQ quality auditors, 719
 - internal audit quality assurance review elements, 730
 - internal audit quality assurance review procedures, 731
 - ISO 9000 standards, 723
 - Pareto chart example, 722
 - types of quality audits, 721
- Quality assurance processes
 - launching an enterprise Six Sigma project, 752
 - Six Sigma concepts, 747
- Quality assurance programs
 - internal audit attribute standards, 222
- Quality assurance review approaches
 - internal audit quality assurance review procedures, 734
- Quality assurance reviews of the internal audit function
 - internal audit processes, 727
- Quality audit process steps
 - ASQ standards, 726
- Quality management system processes
 - ISO 9001 quality management systems, 767
- Quality review engagement memo
 - internal audit processes, 736
- Quantitative risk analysis
 - risk management fundamentals, 150
 - risk monitoring, 152
 - risk ranking expected costs, 152
- Questionnaire-based CSA reviews
 - CSA processes, 302
- Questionnaire-type audit reports
 - audit report formats, 426
- Radio frequency identification (RFID) privacy issues
 - online privacy and e-commerce issues, 570
- Random number audit sample selection
 - statistical sampling plans, 248
- Recommended sample sizes
 - section 404 compliance reviews, 116
- Red book standards
 - Intentional Standards for the Professional Practice of Internal Auditing (IPPF), 218
- Red flags
 - fraud detection and prevention, 658
 - internal audit fraud detection signs, 657
- Release management
 - ITIL service support, 474
- Relevant information
 - information and communication processes, 50
- Replicated sampling
 - testing, assessing, and evaluating audit evidence, 268
- Reporting audit results
 - internal audit processes, 360
- Reporting internal audit results
 - audit report framework, 412
 - audit report key elements, 417
 - audit report negative and positive statement examples, 425
 - audit report preparation steps, 429
 - internal audit processes, 411
 - internal audit report objectives, 423
 - published audit reports, 415
- Reporting the results of an internal audit quality assurance review
 - internal audit processes, 741
- Residual risk
 - risk management fundamentals, 164
- Review of a Six Sigma program
 - internal audit procedures, 759
- Reviewing application management controls
 - IT application audit test procedures, 543
 - vendor-supplied software, 531
- Reviews of compliance activities
 - internal audit processes, 678
- Revised COSO framework
 - COSO internal control framework, 35
- Risk appetite map
 - risk management fundamentals, 159
- Risk assessment
 - COSO internal control framework, 40
- Risk assessment analysis
 - probability and uncertainty, 148
 - risk management fundamentals, 148
- Risk assessment principles
 - COSO internal control framework, 41
- Risk encompassing the entire organization
 - entity-level risks, 174
- Risk identification
 - risk management process steps, 144
- Risk identification and analysis
 - COSO internal control framework, 41
- Risk management fundamentals
 - enterprise risk management, 142
 - inherent risk, 163
 - legal and regulatory compliance risk objectives, 173
 - quantitative risk analysis, 150
 - residual risk, 164
 - risk appetite map, 159
 - risk assessment analysis, 148
 - risk objective setting components, 161
 - risk ranking, 149
- Risk management process steps
 - risk identification, 144
- Risk monitoring
 - quantitative risk analysis, 152
- Risk objective setting components
 - risk management fundamentals, 161
- Risk ranking
 - risk management fundamentals, 149
- Risk ranking expected costs
 - quantitative risk analysis, 152

- Risk response elements
 - COSO ERM, 165
- Risk response strategies
 - COSO risk assessment, 44
- Role of the CAE
 - establishing an internal audit function, 338
- Sarbanes Oxley Act (SOx)
 - Public Company Accounting Oversight Board (PCAOB), 88
 - Sarbanes Oxley Act key provisions, 87
- Sarbanes Oxley Act key provisions
 - Sarbanes Oxley Act (SOx), 87
 - Section 404: Management's Assessment of Internal Controls, 102
 - SOx Title II: Auditor Independence, 92
 - SOx Title III: Corporate Responsibility, 95
 - SOx Title IV: Enhanced Financial Disclosures, 100
 - Title V: Analyst Conflicts of Interest, 104
 - Title XI: Corporate Fraud Accountability, 107
- Section 302 Officer Certification
 - SOx Title III: Corporate Responsibility, 96
- Section 404 Compliance Reviews
 - application control process areas, 115
 - AS5 auditing rules, 109
 - internal audit processes, 110
 - recommended sample sizes, 116
- Section 404: Management's Assessment of Internal Controls
 - financial officer codes of ethics, 102
 - Sarbanes Oxley Act key provisions, 102
- Selecting technology controls
 - COSO internal control principles, 73
 - IT control hierarchy, 73
- Self-assessment functions
 - definition of internal auditing, 7
- Service delivery best practices
 - ITIL framework, 475
- Service level agreements (SLAs)
 - business continuity planning (BCP), 603
 - service level management, 476
- Service level management
 - ITIL service delivery, 475
 - service level agreements (SLAs), 476
- Service quality management
 - ISO 2000, 771
- Seventeen COSO principles
 - COSO internal control principles, 60
- Significance of internal auditing
 - common body of knowledge (CBOK), 3
- Significant findings audit committee report
 - chief audit executive appointment, 624
- SIPOC analysis
 - Six Sigma concepts, 753
- Six Sigma concepts
 - define-measure-analyze-improve-control model, 747
 - DMAIC model, 747
 - DMAIC procedures, 756
 - Lean Six Sigma, 754
 - quality assurance processes, 747
 - SIPOC analysis, 753
 - Six Sigma deployment and process goal, 749
 - supplier-inputs-process-outputs-customer (SIPOC) charts, 754
- Six Sigma and Lean techniques
 - ASQ quality assurance processes, 746
 - internal audit procedures, 756
 - internal audit processes, 746
- Six Sigma deployment and process goal
 - Six Sigma concepts, 749
- Six Sigma leadership roles
 - Black Belt Body of Knowledge, 751
- Small business IT systems
 - auditing IT general controls, 449
 - general controls internal audit objectives, 453
- Small business IT systems characteristics
 - client-server system configuration, 446
 - internal control concerns, 449
 - IT systems general controls, 444
 - operations IT internal controls, 447
 - system program library controls, 451
- Social engineering IT risks
 - internal control security risks, 568
- Social media computing risks
 - enterprise social media policy, 501
- Social media example
 - Facebook, 494
 - LinkedIn, 497
 - Twitter, 498
- Social media internal audit issues
 - internal audit procedures, 492, 504
- SOx knowledge and understanding
 - CBOK knowledge requirements, 16
- SOx legal compliance. *See* COSO internal control framework
- SOx requirements
 - COSO internal control framework, 29
 - SOx requirements
 - audit committee financial expert, 617
 - audit workpapers retention, 90
- SOx Section 302
 - corporate responsibility for financial reports, 96
- SOx Section 404 internal control reviews
 - audit universe concepts, 323
- SOx Title II: Auditor Independence
 - Sarbanes Oxley Act key provisions, 92
- SOx Title III: Corporate Responsibility
 - audit committee governance rules, 95
 - Sarbanes Oxley Act key provisions, 95
 - Section 302 officer certification, 96
- SOx Title IV: Enhanced Financial Disclosures
 - Sarbanes Oxley Act key provisions, 100
- SOx whistleblower
 - internal audit processes, 646
- Stakeholder ethics attitude surveys
 - enterprise ethics functions, 635
- Standard deviations
 - statistical audit sampling measures, 244
- Statistical audit sampling
 - testing, assessing, and evaluating audit evidence, 241
- Statistical audit sampling measures
 - standard deviations, 244
- Statistical sampling
 - testing, assessing, and evaluating audit evidence, 238
- Statistical sampling plans
 - attributes sampling size examples, 257
 - cluster selection audit sample selection, 251
 - interval selection audit sample selection, 250
 - random number audit sample selection, 248

- stratified selection audit sample selection, 250
- testing, assessing, and evaluating audit evidence, 247
- Steps to building a BCP
 - BCP enterprise training, 602
 - business continuity planning (BCP), 590
- Strategic decisions
 - launching an internal audit internal consulting capability, 705
- Stratified selection audit sample selection
 - statistical sampling plans, 250
- Supplier-inputs-process-outputs-customer (SIPOC) charts
 - Six Sigma concepts, 754
- System firewall controls
 - IT network security fundamentals, 566
- System program library controls
 - small IT business systems characteristics, 451
- Target corporation security breach
 - IT security threats, 562
- Testing audit control objectives
 - performing applications controls reviews, 541
- Testing skills competencies
 - internal audit key competencies, 356
- Testing, assessing, and evaluating audit evidence
 - attributes sampling procedures, 252
 - audit sampling, 236
 - Bayesian sampling, 268
 - continuous assurance auditing, 275
 - judgmental sampling, 239
 - monetary unit sampling, 264
 - multistage sampling, 267
 - replicated sampling, 268
 - statistical audit sampling, 241
 - statistical sampling, 238
 - statistical sampling plans, 247
 - XBRL extensible marking language, 291
 - XBRL interoperability concepts, 291
- Tests of compliance
 - performing applications controls reviews, 548
- Three components of internal control
 - internal control principles, 33
- Tick marks
 - documenting audit results, 406
- Title V: analyst conflicts of interest
 - Sarbanes Oxley Act key provisions, 104
- Title XI: corporate fraud accountability
 - Sarbanes Oxley Act key provisions, 107
- Tone at the top
 - control environment, 40
- Transaction control activities
 - internal control activities, 48
- Transaction controls
 - COSO internal control framework, 46
- Travel audit workpaper example
 - internal audit workpapers, 404
- Treadway commission report
 - fraudulent financial reporting, 660
- Twitter
 - social media example, 498
- Types of enterprise business risks
 - COSO risk assessment, 43
- Types of quality audits
 - quality assurance auditing, 721
- U.S. Federal Privacy Protection Laws
 - opt-out rights, 572
 - PCI DSS fundamentals, 579
- Understanding and recognizing fraud
 - internal audit processes, 655
- Value of CIA specialty certifications
 - internal auditor professional certifications, 693
- Vendor-supplied software
 - reviewing application management controls, 531
- Viruses and malicious program code
 - IT network security fundamentals, 565
- Whistleblower call centers
 - enterprise governance processes, 648
- Whistleblower programs
 - audit committee responsibilities, 625
 - enterprise governance processes, 643
- Workflow description process flowchart
 - documenting audit results, 394
- Workpaper auditor tick marks examples
 - documenting audit results, 406
- Workpaper document organization
 - administrative files, 402
 - audit procedure files, 402
 - permanent files, 401
 - workpaper formats, 400
- Workpaper formats
 - workpaper document organization, 400
- Workpaper objectives
 - internal audit workpapers, 397
- Workpaper point sheets
 - documenting audit results, 404
- Workpaper preparation techniques
 - internal audit workpapers, 405
- Workpaper review processes
 - internal audit workpapers, 407
- Workpaper security
 - internal audit department privacy and security, 582
- Workpaper standards
 - planning audits, 398
- Worldwide internal audit standards
 - ISO, 762
- Wrapping up an internal audit
 - preliminary findings point sheet, 385
- XBRL interoperability concepts
 - testing, assessing, and evaluating audit evidence, 291
- XBRL extensible marking language
 - testing, assessing, and evaluating audit evidence, 291