



## Chapter 22 - Internal Audit

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### **22.10 Internal Audit Policies**

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22.10.10	Purpose of these policies	July 1, 2017
22.10.20	Authority for these policies	July 1, 2017
22.10.30	Applicability of these policies	July 1, 2017
22.10.40	Source of these policies	July 1, 2017

### **22.20 Internal Audit Program Required and Elected**

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22.20.10	Internal audit program standards	July 1, 2017
22.20.20	Required internal audit program	July 1, 2017
22.20.30	Outsourcing the internal audit program	July 1, 2017

### **22.30 Internal Audit Basics**

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22.30.10	Internal audit definition	July 1, 2017
22.30.20	Roles and responsibilities	July 1, 2017
22.30.30	Professional audit standards	July 1, 2017
22.30.40	Organizational independence and objectivity	Jan. 1, 2018
22.30.50	Proficiency and due professional care	July 1, 2017
22.30.60	Quality assurance and improvement program	July 1, 2017
22.30.70	Internal and external auditors	July 1, 2017
22.30.80	Annual requirements for state agencies	July 1, 2017