# THE ROLE OF INTERNAL AUDIT

### <u>Detection</u>

- Give Opinions
- Recurring Audits
- Rigid Independenc
- Compliance Testing
- After the Fact

## **Opportunity**

- Ad Hoc Identification
- No Commitment to Accept Recommendation
- No Opinion
- By-Product of Internal Control Review (or Pilot)

## Prevention

- Internal Control Education/Awareness Building
- System Development Reviews, Sel-Assessment, New Site Review
- Consulting
- Change Facilitators
- No Opinio
- Partnering
- Buy-in from Management Chain of Command

### Solution

- A Stated Mission in Charter
- Implementation Recommendation
- Partnering/Change Facilitators
- Buy-in from Management Chain of Command

**Internal Control** 

**Business Performance**