

Kindly consider the following suggestions:

IPPF Relook, page 4	Suggested edits	Explanation
4. Is appropriately positioned within the organization with sufficient organizational <b>authority</b> .	4. Is appropriately positioned within the organization with sufficient organizational <b>access</b> .	<i>Normally, auditors do not require authority over the programs. Auditors need to have access to management, records and staff of the program under audit.</i>
5. Aligns strategically with the <b>aims and goals of the enterprise</b> .	5. Aligns strategically with the <b>goals and objectives of the organization</b> .	<i>Enterprise is generally understood as a business or company. Organization can be for-profit enterprise or not-for-profit entity, government, school district, municipality, etc.</i>
6. Has adequate <b>resources</b> to effectively address significant risks.	6. Has adequate <b>solutions</b> to effectively address significant risks.	<i>Resources (or inputs) are not the only answer to addressing the risks. The ability to generate smarter solutions (or improved outcomes) may be just as effective as increased resource.</i>
7. <b>Demonstrates</b> quality and continuous improvement.	7. <b>Promotes</b> quality and continuous improvement.	<i>“Demonstrates” connotes a showcase for display. “Promotes” connotes active progress.</i>
8. Achieves efficiency and effectiveness in <b>delivery</b> .	8. Achieves efficiency and effectiveness in <b>performance</b> .	<i>Accentuating “performance” is a safeguard against shortcuts in the audit scope and methodology.</i>
11. Is insightful, proactive, and <b>future-focused</b> .	11. Is insightful, proactive, and <b>forward-looking</b> .	<i>Focusing only on future may undermine present problems. “Forward-looking” is focused on impacts to stakeholders and on strategy.</i>
	13. <b>Independence</b>	<i>Suggest to address IA independence as a core principle</i>

By Olga Karis, CIA, CPA, PhD  
October 27, 2014