The topics covered in the Technical Guide include:

**Evolution of the Profession of Internal Audit**: Factors necessitating evolution of internal audit, phases of evolution, pertinence of different types of audit under internal audit and the future of internal auditing practices

**Internal Auditor’s Qualities**: The desired attribute set of an internal auditor, the professional qualification and skill sets (technical and soft skills) of an internal auditor, the code of conduct for internal auditors

**Engagement of an Internal Auditor**: The considerations for the engagement of an internal auditor, from the perspectives of the auditor as well as the engaging organization

**Audit Planning and Strategy**: The need, importance and steps involved during the phase of audit planning and developing audit strategy, in an internal audit engagement with illustrations

**Auditing Methods & Documentation**: Different audit tools and techniques available with an internal auditor suited for different audit universe, sampling techniques and other audit considerations; need, importance and principles of effective documentation during an internal audit engagement

**Risk Based Internal Audit**: The concept, its relevance and practice essentials with appropriate industry examples

**Social Audit**: The evolution and relevance of the concept, the social audit process, the skill set of a social auditor, the scope of role for internal auditors and CMAs in social audit with examples and illustrations

**Report Writing**: The principles and art of an effective and complete Internal Audit Report

**Survey Findings 2014**: The survey findings on the internal auditing practices being adopted by lead companies in India.

The practitioners in the field of internal audit will find this *Technical Guide* useful as a practitioner’s guide in their internal audit engagement. Moreover, the survey results of the ‘*Survey on Internal Auditing Practices in India*’ will help practitioners to benchmark the internal audit functions in their respective organizations with peers in the same or other industries.