



# Operational Auditing: Principles and Techniques for a Changing World (Internal Audit and IT Audit)

*Hernan Murdock*

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## **Operational Auditing: Principles and Techniques for a Changing World (Internal Audit and IT Audit)**

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Internal auditors are expected to perform risk-based audits, but do so partially because they focus on financial and compliance risks at the expense of operational, strategic and technological ones. This limits their ability to evaluate critical risks and processes. This book merges traditional internal audit concepts and practices with contemporary quality control methodologies, tips, tools and techniques. It helps internal auditors perform value-added operational audits that result in meaningful findings and useful recommendations to help organizations meet objectives and improve the perception of internal auditors as high-value contributors, appropriate change agents and trusted advisors.

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