

**COMPLIANCE**



**REGULATIONS**

**RULES**



# ניהול סיכונים והביקורת הפנימית הילכו שניהם יחדיו?

דורון רחנבלום, שותף מנהל  
עזרא יהודה-רחנבלום-יעוץ, בקרה וניהול סיכונים  
CPA (Aust.), MBA, CIA, CISA, CRISC, CRMA, CDPSE, CCO



## על מה נדבר

- ניהול סיכונים בראי הביקורת הפנימית **Recap 2023**
- התקנים המקצועיים הבינלאומיים החדשים



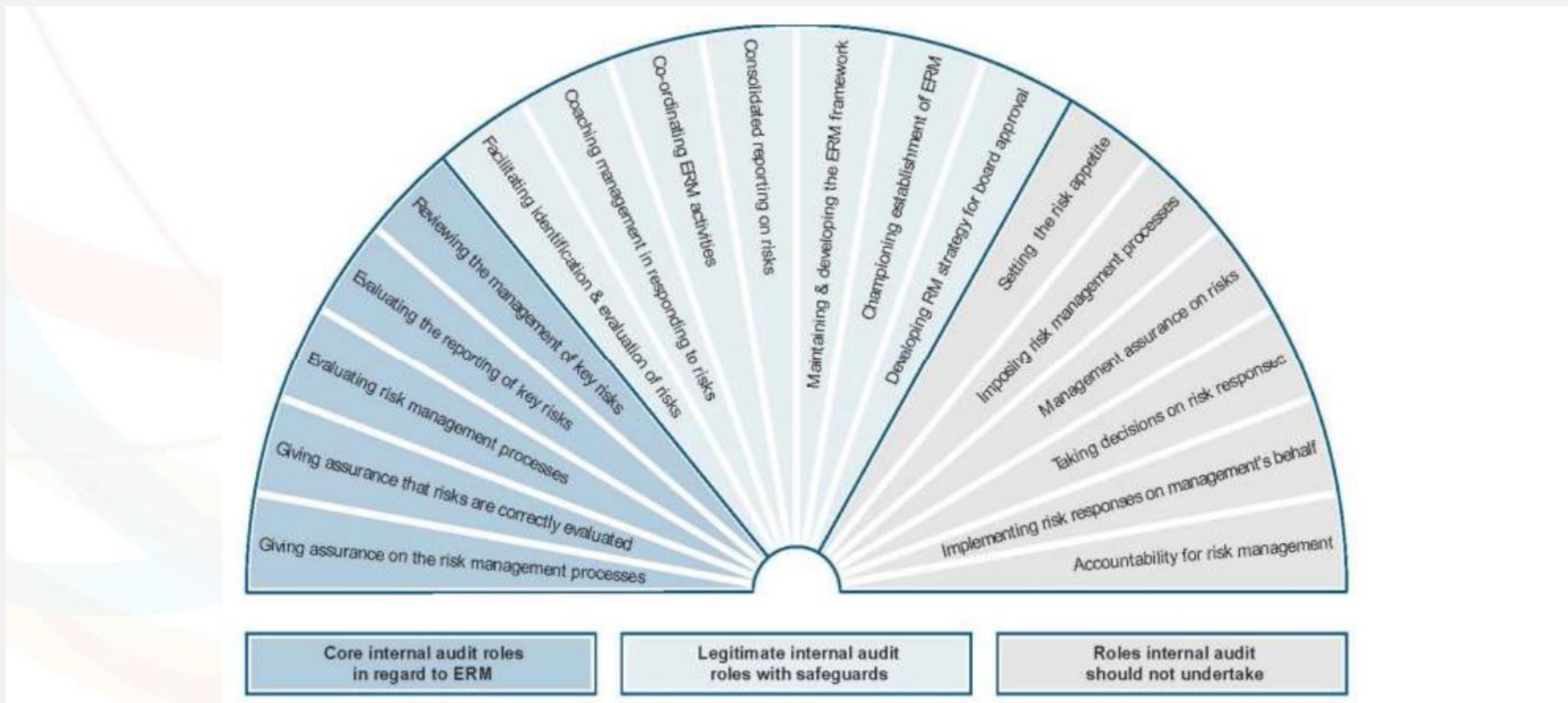


ניהול סיכונים – זווית  
ראייתו של המבקר הפנימי

**Recap 2023**

## Continuous Risk Assessment Process





Source: IIA



**ביקורת על תהליכי ניהול הסיכונים**  
כיצד הביקורת הפנימית יכולה לסייע לניהול הסיכונים?

ועידת ניהול סיכונים | Valley 19/06/2023

**קפיצת המדרגה - Process Mining מביאה בניתוח תהליכים**

**Old Way**  
Process Mapping

- Subjective, Partial
- Lengthy, Costly
- One-Time Understanding

**New Way**  
Process Mining

- Objective, Complete
- Automated Insights
- Continuously Enhancing

**אובייקטיביות:** כריית תהליכים מציעה תובנות מבוססות עובדות המגיעות מנתונים ממשיים

**מהירות:** כריית תהליכים מחליפה את מיפוי התהליכים, שהוא הרבה יותר ידני, מייגע וסובייקטיבי. לאחר השלב הראשון שבו שולפים את הליגים ומעלים למערכת ה-Process Mining, האבחון נהיה הרבה יותר מהיר

**דיוק:** אבחון מבוסס Process Mining הינו חד כלייזר ויכול להגיע לסיבות השורש ברזולוציה של ספק או מספר פריט, ובכך לסייע לפתור אותן ולשפר דרגתית את התהליך ע"י סילוק או טיפול בבעיות שהתגלו

כריית תהליכים אינה נכנסת לקריבים של מערכות המידע. היא עובדת כ"שכבה" מעל תשתיות ה-IT הארגוניות ואינה מתערבת בהן

ועידת ניהול סיכונים | Valley 19/06/2023

**ממלכת החיות**

**The Animal Kingdom of Disruptive Risks**

**Our Increasingly VUCA World**

**VUCA world**  
Volatility | Uncertainty | Complexity | Ambiguity

Source: James Lam

Disruption and the unexpected are now the norm for many industries. Accordingly, more clarity is needed around framing the risk conversation in the C-suite and the boardroom.

ועידת ניהול סיכונים | Valley 19/06/2023

Identifying and Addressing Black Swans, Gray Rhinos, and White Elephants	Black Swans (Unforeseen)	Gray Rhinos (Foreseeable)	White Elephants (Known)
What	Low	High	High
Probability	Low	High	High
Challenge	Unpredictable	Unpredictable	Unpredictable
Examples	Investment in assets, IT attack, 2008 economic crisis	Climate change, technological obsolescence, change in regulations	Investment in assets, IT attack, 2008 economic crisis
Response	Develop scenario analysis, with warning indicators, and contingency plans	Develop scenario analysis, with warning indicators, and contingency plans	Develop scenario analysis, with warning indicators, and contingency plans
Outcomes	Good	Good	Good

**TeamMate+: An End-to-End Audit Management Solution**

**Risk assessment**

- Risk based audit planning
- Risk and control data from third-party systems
- Reference historical audit data
- Develop audit plans mapped to resource capacity

**Audit planning**

- Project templates and content libraries
- Document request
- Copy audit files for cyclical or recurring engagements

**Audit fieldwork / execution**

- 100% sample testing
- Integration with Word, Excel and PDF
- Team-based workflow

**Audit reporting**

- Auto-generate audit reports
- Report distribution workflow
- Auditee portal for response tracking

**Audit wrap-up**

- Quality checks
- Audit programs automatically stored in library for re-use

**Follow-up**

- Collaborate with auditees
- Share issues with other systems
- Store insights for future use

ועידת ניהול סיכונים | Valley 19/06/2023

**Along Came Poly RISKMASTER**



ועידת ניהול סיכונים | Valley 19/06/2023



# Recap 2023





# התקנים המקצועיים הבינלאומיים החדשים





**Copilot**

Certainly! 😊 While I couldn't find a specific "funny video" directly related to risk management and internal audit, I can share some insights and lighten the mood with a classic audit joke:

*How many auditors does it take to change a light bulb? Answer: How many did it take last year? 😊*

# התקנים המקצועיים הבינלאומיים המעודכנים יצאו לאור

התקנים המקצועיים הבינלאומיים המעודכנים יצאו לאור בינואר 2024 וכללו מאמץ משותף של קהילת הביקורת הפנימית בעולם. התקנים המקצועיים הבינלאומיים החדשים ישדרגו את המקצוע ויסייעו למבקרים/ות פנימיים/ות בביצוע כל תחומי הביקורת, בכל מקום על פי תקני IIA אחידים.



**כניסה לתוקף ינואר 2025**

## התקנים החדשים:

- מקדמים את מקצוע הביקורת הפנימית.
- מנגישים את כל מה שאתם צריכים לדעת.
- מובילים את מקצוע הביקורת הפנימית אל העתיד.
- יעילים ומפושטים, כשהנחיות החובה מרוכזות במקום אחד.
- בדגש על איכות ביצועי הביקורת הפנימית.
- מספקים עקרונות ודרישות לביקורת פנימית איכותית.
- עוזרים למבקרים/ות הפנימיים/ות להיות שותפים טובים יותר לדירקטוריון ולהנהלה הבכירה.
- מנחים לשירותי הבטחה וייעוץ אפקטיביים.
- כוללים פרק מיוחד למגזר הציבורי.

- 5 Domains (נושאים)
- **15 Principles**(עקרונות)
- **52 Standards**(תקנים)
  - Requirements(דרישות)
  - Considerations for Implementation (שיקולים ליישום פרקטיקות מקובלות ומועדפות)
  - Examples of Evidence of Conformance (דוגמאות לראיות לעמידה בדרישות)

*Additional features:*

  - Fundamentals
  - Glossary
  - Applying the Global Internal Audit Standards in the Public Sector



TM



## 5 Domains, 15 Principles

### Domain I: Purpose of Internal Auditing

### II. Ethics and Professionalism

- 1. Demonstrate Integrity
- 2. Maintain Objectivity
- 3. Demonstrate Competency
- 4. Exercise Due Professional Care
- 5. Maintain Confidentiality

### III. Governing the Internal Audit Function

- 6. Authorized by the Board
- 7. Positioned Independently
- 8. Overseen by the Board

### IV. Managing the Internal Audit Function

- 9. Plan Strategically
- 10. Manage Resources
- 11. Communicate Effectively
- 12. Enhance Quality

### V. Performing Internal Audit Services

- 13. Plan Engagements Effectively
- 14. Conduct Engagement Work
- 15. Communicate Engagement Conclusions and Monitor Action Plans

## Fundamentals of the Global Internal Audit Standards



The Institute of Internal Auditors' Global Internal Audit Standards guide the worldwide professional practice of internal auditing and serve as a basis for evaluating and elevating the quality of the internal audit function. At the heart of the Standards are 15 guiding principles that enable effective internal auditing. Each principle is supported by standards that contain requirements, considerations for implementation, and examples of evidence of conformance. Together, these elements help internal auditors achieve the principles and fulfill the Purpose of Internal Auditing.

### Internal Auditing and the Public Interest

Public interest encompasses the social and economic interests and overall well-being of a society and the organizations operating within that society (including those of employers, employees, investors, the business and financial community, clients, customers, regulators, and government). Questions of public interest are context specific and should weigh ethics, fairness, cultural norms and values, and potential disparate impacts on certain individuals and subgroups of society.

Internal auditing plays a critical role in enhancing an organization's ability to serve the public interest. While the primary function of internal auditing is to strengthen governance, **risk management**, and control processes, its effects extend beyond the organization. Internal auditing contributes to an organization's overall stability and sustainability by providing assurance on its operational efficiency, reliability of reporting, compliance with laws and/or regulations, safeguarding of assets, and ethical culture. This, in turn, fosters public trust and confidence in the organization and the broader systems of which it is a part.

The IIA is committed to setting standards with input from the public and to benefit the public. The International Internal Audit Standards Board is responsible for establishing and maintaining the Standards in the interest of the public. This is achieved through an extensive, ongoing due process overseen by an independent body, the IPPF Oversight Council. The process includes soliciting input from and considering the interests of various stakeholders—including internal audit practitioners, industry experts, government bodies, regulatory agencies, public representatives, and others—so that the Standards reflect the diverse needs and priorities of society.

### Applicability and Elements of the Standards

The Global Internal Audit Standards set forth principles, requirements, considerations, and examples for the professional practice of internal auditing globally. The Standards apply to any individual or function that provides internal audit services, whether an organization employs internal auditors directly, contracts them through an external service provider, or both. Organizations receiving internal audit services vary in sector and industry affiliation, purpose, size, complexity, and structure.

Internal auditing plays a critical role in enhancing an organization's ability to serve the public interest. While the primary function of internal auditing is to strengthen governance, **risk management**, and control processes, its effects extend beyond the organization. Internal auditing contributes to an organization's overall stability and sustainability by providing assurance on its operational efficiency, reliability of reporting, compliance with laws and/or regulations, safeguarding of assets, and ethical culture. This, in turn, fosters public trust and confidence in the organization and the broader systems of which it is a part.

## Domain I: Purpose of Internal Auditing



**The purpose statement** is intended to assist internal auditors and internal audit stakeholders in understanding and articulating the value of internal auditing.

### Purpose Statement

Internal auditing strengthens the organization's ability to create, protect, and sustain value by providing the board and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

Internal auditing enhances the organization's:

- Successful achievement of its objectives.
- Governance, **risk management**, and control processes.
- Decision-making and oversight.
- Reputation and credibility with its stakeholders.
- Ability to serve the public interest.

Internal auditing is most effective when:

- It is performed by competent professionals in conformance with the Global Internal Audit Standards, which are set in the public interest.
- The internal audit function is independently positioned with direct accountability to the board.
- Internal auditors are free from undue influence and committed to making objective assessments.

Source: IIA



## Standard 9.1 Understanding Governance, Risk Management, and Control Processes

### Requirements

To develop an effective internal audit strategy and plan, the chief audit executive must understand the organization's governance, risk management, and control processes.

To understand governance processes, the chief audit executive must consider how the organization:

- Establishes strategic objectives and makes strategic and operational decisions.
- Oversees risk management and control.
- Promotes an ethical culture.
- Delivers effective performance management and accountability.
- Structures its management and operating functions.
- Communicates risk and control information throughout the organization.
- Coordinates activities and communications among the board, internal and external providers of assurance services, and management.

To understand risk management and control processes, the chief audit executive must consider how the organization identifies and assesses significant risks and selects appropriate control processes. This includes understanding how the organization identifies and manages the following key risk areas:

- Reliability and integrity of financial and operational information.
- Effectiveness and efficiency of operations and programs.
- Safeguarding of assets.
- Compliance with laws and/or regulations.

The chief audit executive may review board and committee charters and agendas and minutes from their meetings to gain additional insight into the role the board plays in the organization's governance, especially regarding strategic and operational decision-making.

The chief audit executive may speak with individuals in key governance roles (for example, the board chair, top elected or appointed official in a governmental organization, chief ethics officer, human resources officer, chief compliance officer, and chief risk officer) to gain a clearer understanding of the organization's processes and assurance activities. The chief audit executive may review the reports and/or results of previously completed governance reviews, paying particular attention to any identified concerns.

#### Understanding Risk Management Processes

The chief audit executive should understand globally accepted **risk management** principles, frameworks, and models as well as professional guidance specific to the industry and sector within which the organization operates. The chief audit executive should gather information to assess the maturity of the organization's **risk management** processes, including identifying whether the organization has defined its risk appetite and implemented a **risk management** strategy and/or framework. Discussions with the board and senior management help the chief audit executive understand their perspectives and priorities related to the organization's **risk management**.

To gather risk information, the chief audit executive should review recently completed risk assessments and related communications issued by senior and operational management, those charged with risk management, external auditors, regulators, and other internal and external providers of assurance services.

#### Understanding Control Processes

The chief audit executive should become familiar with globally accepted control frameworks and consider those used by the organization. For each identified organizational objective, the chief audit executive should develop and maintain a broad understanding of the organization's control processes and their effectiveness. The chief audit executive may develop an organizationwide risk and control matrix to:

- Document identified risks that may affect the ability to achieve organizational objectives.
- Indicate the relative significance of risks.
- Understand key controls in organizational processes.
- Understand which controls have been reviewed for design adequacy and deemed to be operating as intended.

A thorough understanding of the organization's governance, **risk management**, and control processes enables the chief audit executive to identify and prioritize opportunities to provide internal audit services that may enhance the organization's success. The identified opportunities form the basis of internal audit strategy and plan.

#### Examples of Evidence of Conformance

- Documentation of the chief audit executive's inquiry, gathering, review, and consideration of the governance, **risk management**, and control frameworks and processes used by the organization, including:
  - The organization's board and committee charters, which outline the governance expectations of the organization.
  - Assessment of laws, regulations, and other requirements related to governance, **risk management**, and control processes.

#### Understanding Risk Management Processes

The chief audit executive should understand globally accepted **risk management** principles, frameworks, and models as well as professional guidance specific to the industry and sector within which the organization operates. The chief audit executive should gather information to assess the maturity of the organization's **risk management** processes, including identifying whether the organization has defined its risk appetite and implemented a **risk management** strategy and/or framework. Discussions with the board and senior management help the chief audit executive understand their perspectives and priorities related to the organization's **risk management**.

- Review of the agendas and minutes from board meetings documenting discussion of the organization's governance, **risk management**, and control processes, including the strategies, approaches, and oversight of each.
- Meeting minutes or notes from discussions between the chief audit executive and those in the organization with roles in governance and **risk management**.
- Review of the organization's risk appetite statement or documented communication with the board and senior management regarding the organization's risk appetite and risk tolerance.
- Documentation of orientation or training provided to internal audit staff regarding the organization's governance, **risk management**, and control processes.
- Review of business strategies and business plans.
- Review of communications received from regulators.
- Demonstrated understanding of the organization's risk and control matrix.

## Standard 9.4 Internal Audit Plan

### Requirements

The chief audit executive must create an internal audit plan that supports the achievement of the organization's objectives.

The chief audit executive must base the internal audit plan on a documented assessment of the organization's strategies, objectives, and risks. This assessment must be informed by input from the board and senior management as well as the chief audit executive's understanding of the organization's governance, **risk management**, and control processes. The assessment must be performed at least annually.

The internal audit plan must:

- Consider the internal audit mandate and the full range of agreed-to internal audit services.
- Specify internal audit services that support the evaluation and improvement of the organization's governance, **risk management**, and control processes.
- Consider coverage of information technology governance, fraud risk, the effectiveness of the organization's compliance and ethics programs, and other high-risk areas.
- Identify the necessary human, financial, and technological resources necessary to complete the plan.
- Be dynamic and updated timely in response to changes in the organization's business, risks operations, programs, systems, controls, and organizational culture.

The chief audit executive must review and revise the internal audit plan as necessary and communicate timely to the board and senior management:

- The impact of any resource limitations on internal audit coverage.
- The rationale for not including an assurance engagement in a high-risk area or activity in the plan.
- Conflicting demands for services between major stakeholders, such as high-priority requests based on emerging risks and requests to replace planned assurance engagements with advisory engagements.
- Limitations on scope or restrictions on access to information.

The chief audit executive must discuss the internal audit plan, including significant interim changes, with the board and senior management. The plan and significant changes to the plan must be approved by the board.



# תוכנית העבודה של הביקורת הפנימית (המשך)

## Considerations for Implementation

This standard requires an organizationwide risk assessment to be completed at least annually as the basis for the plan. However, the chief audit executive should keep continuously apprised of risk information, updating the risk assessment and internal audit plan accordingly. If the organization's environment is dynamic, the internal audit plan may need to be updated as frequently as every six months, quarterly, or even monthly. The size, complexity, and type of changes occurring in the organization relative to the maturity of the organization's governance, risk management, and control processes should be considered when determining the appropriate level of effort to update the risk assessment.

One approach to preparing the internal audit plan is to organize potentially auditable units within the organization into an audit universe to facilitate the identification and assessment of risks. An audit universe is most useful when it is based on an understanding of the organization's objectives and strategic initiatives and aligned with the organization's structure or risk framework. Auditable units may include business units, processes, programs, and systems. The chief audit executive can link those organizational units to key risks in preparation for a comprehensive risk assessment and the identification of assurance coverage throughout the organization. This process enables the chief audit executive to prioritize the risks to be evaluated further during internal audit engagements.

To strive to ensure that the audit universe and risk assessment cover the organization's key risks, the internal audit function should independently review and validate the key risks that were identified within the organization's risk management system. The internal audit function should only rely on management's information about risks if it has concluded that the organization's risk management processes are effective.

To complete the organizationwide risk assessment, the chief audit executive should consider objectives and strategies not just at the broad organizational level but also at the level of specific auditable units. Additionally, the chief audit executive should give due consideration to risks – such as those related to ethics, fraud, information technology, third-party relationships, and noncompliance with regulatory requirements – that may be tied to more than one business unit or process and may require more complex evaluation.

## Standard 9.5 Coordination and Reliance

### Requirements

The chief audit executive must coordinate with internal and external providers of assurance services and consider relying upon their work. Coordination of services minimizes duplication of efforts, highlights gaps in coverage of key risks, and enhances the overall value added by providers.

If unable to achieve an appropriate level of coordination, the chief audit executive must raise any concerns with senior management and, if necessary, the board.

When the internal audit function relies on the work of other assurance service providers, the chief audit executive must document the basis for that reliance and is still responsible for the conclusions reached by the internal audit function.

## Considerations for Implementation

The chief audit executive should develop a methodology for evaluating other providers of assurance and advisory services that includes a basis for relying upon their work. The evaluation should consider the providers' roles, responsibilities, organizational independence, competency, and objectivity, as well as the due professional care applied to their work. The chief audit executive should understand the objectives, scope, and results of the work performed.

The chief audit executive should identify the organization's assurance and advisory service providers by communicating with senior management and reviewing the organizational reporting structure and board meeting agendas or minutes. Internal providers of assurance and advice include functions that may report to or be part of senior management, such as compliance, environmental, financial control, health and safety, information security, legal, **risk management**, and quality assurance. External assurance providers may report to senior management, external stakeholders, or the chief audit executive.

Examples of coordination include:

- Synchronizing the nature, extent, and timing of planned work.
- Establishing a common understanding of assurance techniques, methods, and terminology.
- Providing access to one another's work programs and reports.
- Using management's **risk management** information to provide joint risk assessments.
- Creating a shared risk register or list of risks.
- Combining results for joint reporting.

The process of coordinating assurance activities varies by organization, from informal in small organizations to formal and complex in large or heavily regulated organizations. The chief audit executive considers the organization's confidentiality requirements before meeting with the various providers to gather the information necessary to coordinate services. Frequently, the providers share the objectives, scope, and timing of upcoming engagements and the results of prior engagements. The providers also discuss the potential for relying on one another's work.

One method to coordinate assurance coverage is to create an assurance map, or a matrix of the organization's risks and the internal and external providers of assurance services that cover those risks. The assurance map links identified significant risk categories with relevant sources of assurance and provides an evaluation of the level of assurance for each risk category. Because the map is comprehensive, it exposes gaps and duplications in assurance coverage, enabling the chief audit executive to evaluate the sufficiency of assurance services in each risk area. The results can be discussed with the other assurance providers so that the parties may reach an agreement about how to coordinate activities. In a combined assurance approach, the chief audit executive coordinates the internal audit function's assurance engagements with other assurance providers to reduce the frequency and redundancy of engagements, maximizing the efficiency of assurance coverage.

The chief audit executive may choose to rely on the work of other providers for various reasons, such as to assess specialty areas outside the internal audit function's expertise, to decrease the amount of testing needed to complete an engagement, and to enhance risk coverage beyond the resources of the internal audit function.



## Standard 11.5 Communicating the Acceptance of Risks

### Requirements

The chief audit executive must communicate unacceptable levels of risk.

When the chief audit executive concludes that management has accepted a level of risk that exceeds the organization's risk appetite or risk tolerance, the matter must be discussed with senior management. If the chief audit executive determines that the matter has not been resolved by senior management, the matter must be escalated to the board. It is not the responsibility of the chief audit executive to resolve the risk.

## Considerations for Implementation

The chief audit executive gains an understanding of the organization's risks and risk tolerance through discussions with the board and senior management, relationships and ongoing communication with stakeholders, and the results of internal audit services. (See also Standards 8.1 Board Interaction; 9.1 Understanding Governance, Risk Management, and Control Processes; and 11.1 Building Relationships and Communicating with Stakeholders.) This understanding provides the chief audit executive with perspective about the level of risk the organization considers acceptable. If the organization has a formal risk management process, the chief audit executive should understand management's policies for acceptance of risk.

The chief audit executive may discuss and seek the board's agreement on methodologies for documenting and communicating the acceptance of risks that exceed the risk appetite or risk tolerance. In addition to the requirements in the Standards, methodologies should consider the organization's risk management process, policies, and procedures. The risk management process may include a preferred approach to communicating significant risk issues. Specifications may include the timeliness of communicating, the hierarchy of reporting, and requirements for consultation with the organization's legal counsel or head of compliance. The internal audit methodology also should include procedures for documenting the discussions and actions taken, including a description of risk, the reason for concern, management's reason for not implementing internal auditors' recommendations or other actions, the name of the individual responsible for accepting the risk, and the date of discussion.

The chief audit executive may become aware that management has accepted a risk by reviewing management's response to engagement findings and monitoring management's progress to implement recommendations and action plans. Building relationships and maintaining communication with stakeholders are additional means of remaining apprised of risk management activities including management's acceptance of risk.

When risks exceed the risk appetite, impacts may include:

- Harm to the organization's reputation.
- Harm to the organization's employees or other stakeholders.
- Significant regulatory fines, limitations on business conduct, or other financial or contractual penalties.
- Material misstatements.
- Conflicts of interest, fraud, or other illegal acts.
- Significant impediments to achieving strategic objectives.

## Standard 13.2 Engagement Risk Assessment

### Requirements

Internal auditors must develop an understanding of the activity under review to assess the relevant risks. For advisory services, a formal, documented risk assessment may not be necessary, depending on the agreement with relevant stakeholders.

To develop an adequate understanding, internal auditors must identify and gather reliable, relevant, and sufficient information regarding:

- The organization's strategies, objectives, and risks relevant to the activity under review.
- The organization's risk tolerance, if established.
- The risk assessment supporting the internal audit plan.
- The governance, **risk management**, and control processes of the activity under review.
- Applicable frameworks, guidance, and other criteria that can be used to evaluate the effectiveness of those processes.

Internal auditors must review the gathered information to understand how processes are intended to operate.

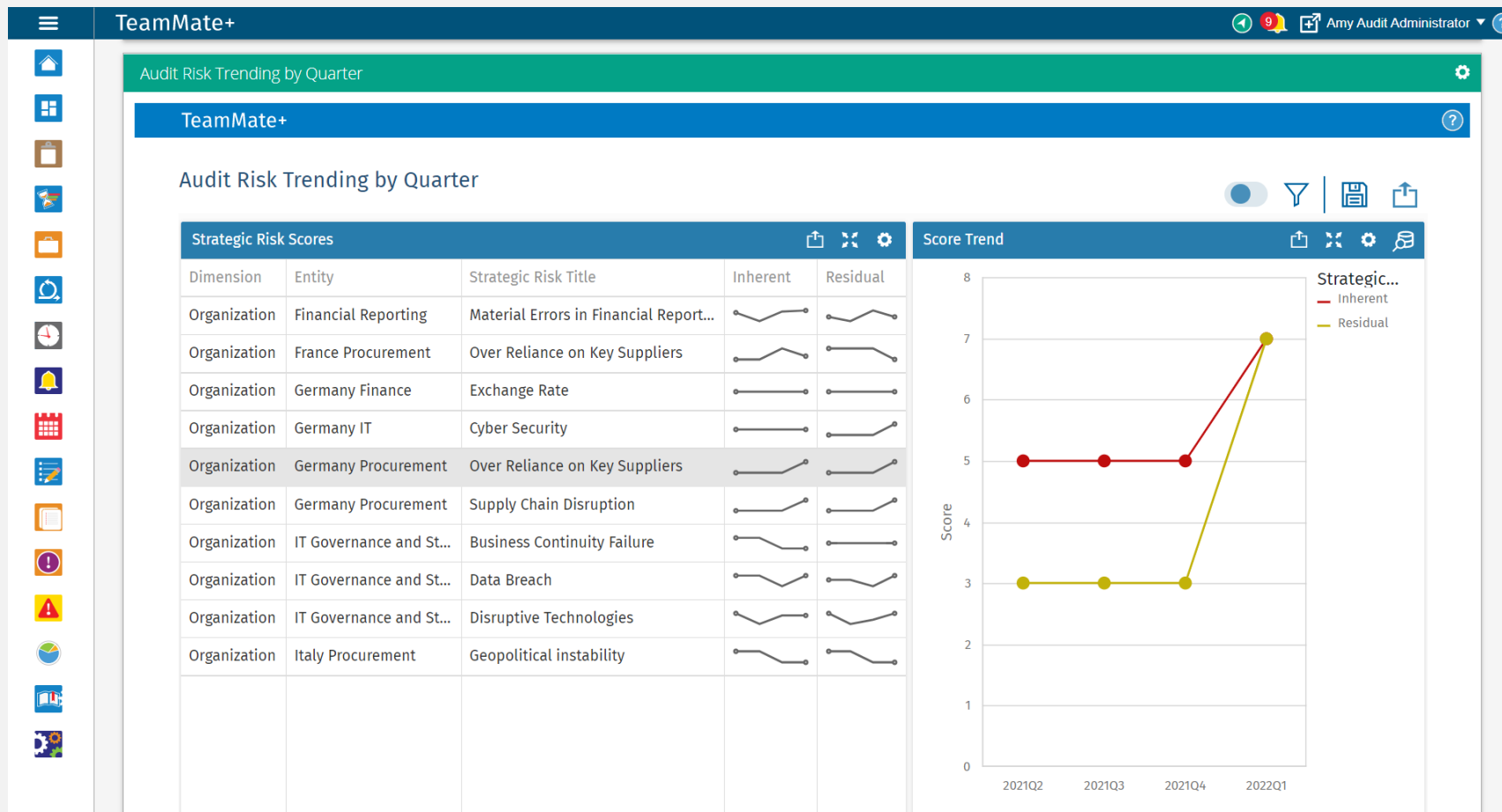
Internal auditors must identify the risks to review by:

- Identifying the potentially significant risks to the objectives of the activity under review.
- Considering specific risks related to fraud.
- Evaluating the significance of the risks and prioritizing them for review.

Internal auditors must identify the criteria that management uses to measure whether the activity is achieving its objectives.

When internal auditors have identified the relevant risks for an activity under review in past engagements, only a review and update of the previous engagement risk assessment is required.

# Continuous Risk Assessment: Risk Trending





## Considerations for Implementation

Internal auditors should consult with the engagement supervisor while planning.

To develop an understanding of the activity under review and assess relevant risks, internal auditors should start by understanding the internal audit plan, the discussions that led to its development, and the reason the engagement was included. Engagements included in the internal audit plan may arise from the internal audit function's organizationwide risk assessment or from stakeholder requests.

When internal auditors begin an engagement, they should consider the risks applicable to the engagement and inquire whether any changes have occurred since the internal audit plan was developed. Reviewing the organizationwide risk assessment and any other risk assessments recently conducted (such as those completed by management) may help internal auditors identify risks relevant to the activity under review. Internal auditors should understand any stakeholder expectations that exist regarding the purpose, objectives, and scope of the engagement.

Internal auditors should examine the alignment between the organization and the activity under review. Internal auditors gather and consider the information about the organization's strategies and processes for governance, **risk management**, and control processes, as well as the organization's objectives, policies, and procedures. Internal auditors should consider how these aspects of the organization relate to the activity under review and to the engagement as they begin to develop the engagement risk assessment.

To gather information, internal auditors may:

- Review risk assessments recently conducted by the internal audit function, management, or external service providers. The objectives considered should include those related to compliance, financial reporting, operations or performance, fraud, information technology, strategy, and internal audit plans.
- Review communications of engagements previously performed by the internal audit function and other assurance and advisory service providers, such as financial, environmental, social responsibility, and governance.
- Review workpapers from previous engagements.
- Review reference materials, including authoritative guidance from The IIA and other bodies, laws, and regulations relevant to the organization's sector, industry, and jurisdiction.
- Consider the relevant risk categories of the organization, including strategic, operational, financial, and compliance.
- Consider the risk tolerance, if it has been defined.
- Use organizational charts and job descriptions to determine who is responsible for relevant information, processes, and other aspects of the activity under review.
- Inspect physical property of the activity under review.
- Examine documentation from the information owner or outside sources, including management's policies, procedures, flowcharts, and reports.
- Examine websites, databases, and systems.
- Inquire through interviews, discussions, or surveys.
- Observe a process in action.
- Meet with other assurance and advisory service providers.

Surveys, interviews, physical inspections, and process walk-throughs allow internal auditors to observe the current conditions in the activity under review.



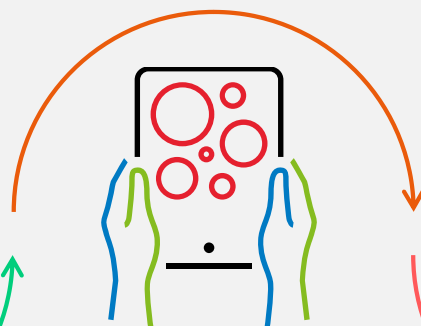
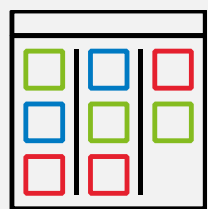
# לסיכום

# 5 השאלות שכל מנהל/ת סיכונים צריך.ה לשאול ביחס לביקורת הפנימית

האם הביקורת יודעת לתת לי היזון חוזר מעבודת הביקורת?

האם הביקורת משתמשת בכלים מתקדמים או עובדת מהבטן?

מתי בפעם אחרונה ישבתם עם הביקורת על קפה וחשבתם ביחד איך אפשר לשפר תהליך בארגון?



האם הביקורת בארגון מכוילת לסיכונים כמו שאני רואה אותם?

האם הביקורת מבינה את הסיכונים שאינם מתבטאים בנזק כספי בהכרח?





תודה רבה

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