

Developing a Risk-Based Internal Audit Plan, 2nd Edition

Global Guidance | Global Practice Guide (GPG) | Recommended | Issued and Effective | July 16, 2025

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Developing a Risk-based Internal Audit Plan

2nd Edition

Global Practice Guide

Aligns with the Global Internal Audit Standards



GENERAL GUIDANCE

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Comprehensive risk-based planning enables internal audit functions to properly align and focus limited resources on producing insightful, proactive, and future-focused assurance and advice on an organization’s most pressing issues.

The guidance replaces “Developing a Risk-based Internal Audit Plan” published in 2020.



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