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By Michael Schemmann

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The author Michael Schemmann is a CPA in the State of Washington, External and Internal Auditing: The International Standards - Professional Study Guide.

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"Government Auditing Standards

<http://www.isaca.org/Journal/archives/2003/Volume-6/Pages/IT-Audit-Independence-What-Does-It-Mean-.aspx>

Michael Schemmann is the author of External and Internal Auditing. The International Standards _ Professional Study Guide
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manage its risks and meet its strategic

<http://camroseconsulting.co.uk/2013/12/8-differences-between-internal-and-external-audit/>

Chapter 11 Fraud Auditing Michael Ramos, Fraud Detection in a GAAS Audit: Standards, Internal Control, Audits, Fraud, and
Ethics 314 ;

<http://www.learningace.com/doc/7692360/527ef31884ddcb84f8b87882b94cc317/chapter-11-fraud-auditing>

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basis of the financial statements.

<http://accounting-financial-tax.com/2008/08/differences-and-similarities-of-internal-auditor-v-external-auditor/>

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<http://www.csun.edu/>

Chartered Institute of Internal Auditors represents the profession of internal auditing in the UK and Ireland. Calling all Heads of
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<https://www.iaa.org.uk/>

Internal audit is a function that, although operating independently from other departments and reports directly to the audit
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