

Internal Audit process

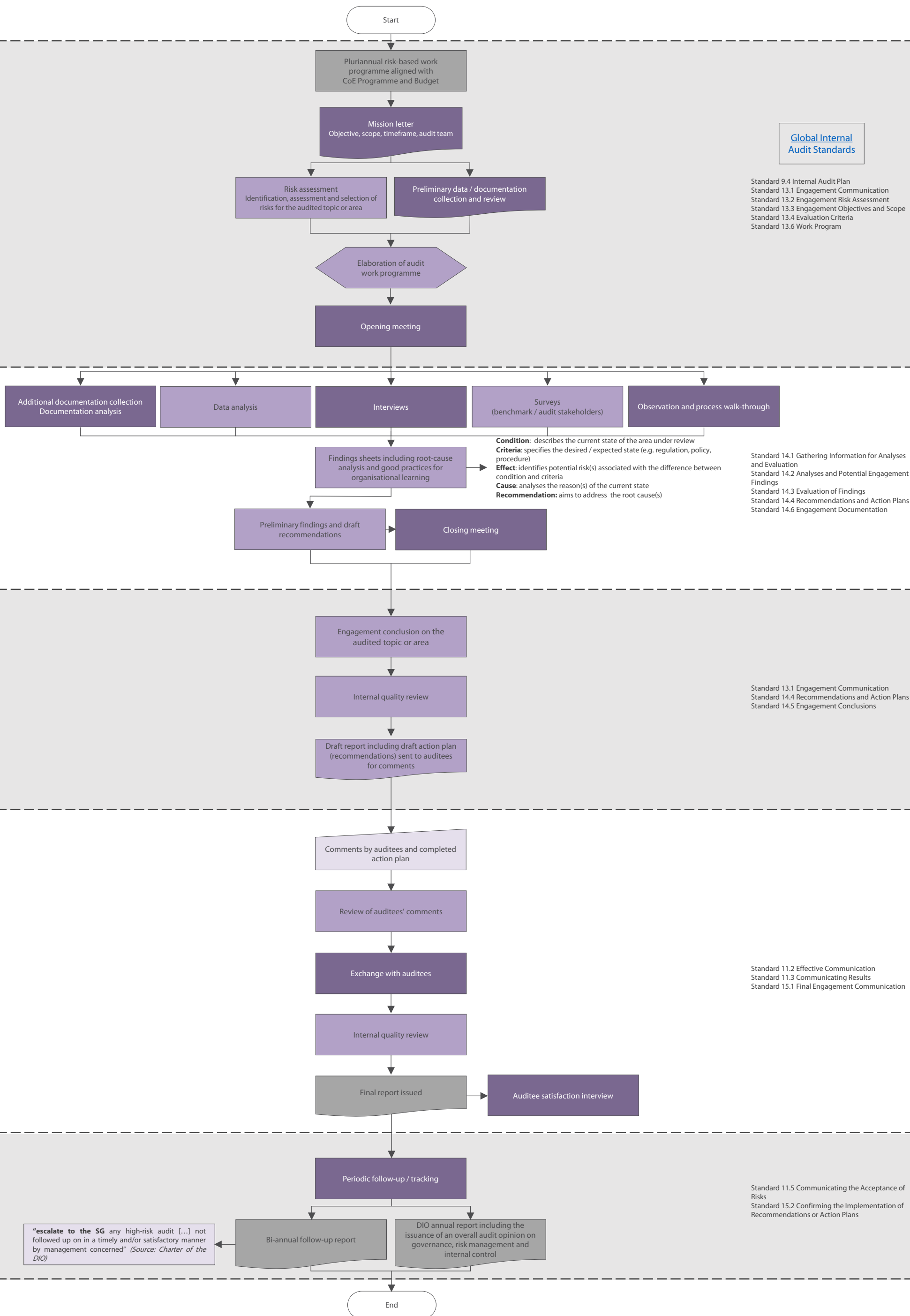
Planning and preliminary work

Field work

Communication I - Draft report

Communication I - Final report

Communication II Follow-up



Internal Audit & Audited area
Internal Audit
Audited area
DIO – SG/DSG – CM – EA – OAC*

* DIO: Directorate of Internal Oversight
 SG: Secretary General
 DSG: Deputy Secretary General
 CM: Committee of Ministers
 EA: External Auditor
 OAC: Oversight Advisory Committee



Start - End



Step



Document



Preparation



Manual input