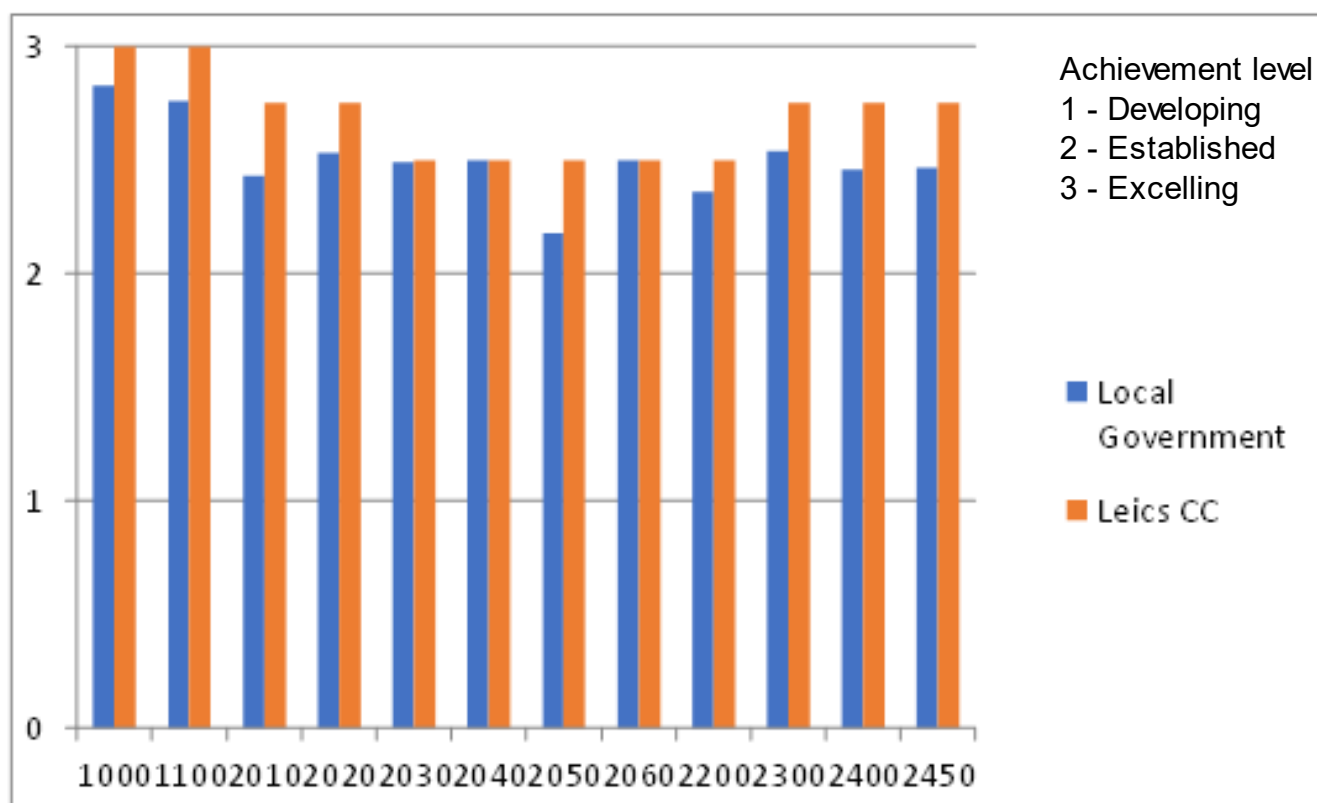




## Benchmarking - Industry analysis



**Public Sector Internal Audit Standards: Attribute & Performance Standards**

*(Key for the X Axis Above)*

**Attribute Standards:** *(Addressing the characteristics of organisations and parties performing internal audit activities).*

<b>Reference Number (X Axis)</b>	<b>Title for Standard</b>
1000	Purpose, Authority, and Responsibility
1100	Independence and Objectivity

**Performance Standards:** *(Describing the nature of internal audit activities and provide quality criteria against which the performance of these services can be evaluated).*

<b>Reference Number (X Axis)</b>	<b>Title for Standard</b>
2010	Planning
2020	Communication and Approval
2030	Resource Management
2040	Policies and Procedures
2050	Coordination and Reliance
2060	Reporting to Senior Management and the Board
2200	Engagement Planning
2300	Performing the Engagement
2400	Communicating Results
2450	Overall Opinions