



GOVERNANCE AND RISK ASSURANCE

Going back to basics and “Reasonable assurance.”

Posted on May 11, 2021

I wrote an article for ACCA that looks at how to manage internal audit assignments from a practical perspective. It looks at the work programmes required where lean and agile auditing is increasingly expected. It also considers some fundamental questions about what we mean by ‘reasonable assurance.’

[**You can read it here**](#)

Risk Hotspots – Podcast (17 minutes.)

Posted on May 16, 2022

The number of risk hot spot updates has grown considerably over the years. They can be useful but there can be catches using them.

In this short podcast, there is a discussion about the background to risk/issue “hot spot” polling, why these surveys are interesting/important, the catches to be aware of, quality control over risk hot spot updates, and specific recommendations for internal auditors. This podcast accompanies an [article on the same topic](#).

[**Listen to the podcast**](#)