

ROLE REFERENCE SHEET

Internal Auditor

Internal Auditor · Internal Audit & Controls Assurance

The professional who provides independent assurance over controls, risks, and processes through audit planning, testing, evidence, and clear reporting.

WHAT THE ROLE OWNS

- Audit program execution
- Control walkthroughs and testing
- SOX and controls assurance
- IT general and application controls
- Workpaper documentation
- Findings and recommendations
- Remediation follow-up
- Technology and AI audit support

FRAMEWORKS

- IIA Standards
- COSO
- NIST CSF
- SOX

TYPICAL CERTS

- CIA · CISA · CPA
- CFE · CRMA

3–6+ yrs

Experience

Assurance

Controls and SOX

Reports to CAE

Audit Director

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