

The function of internal audit, corporative government and society surveillance

"Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes"

(*)The Institute of Internal Auditors.

One of the Board of Directors main functions at any Entity is to keep an eye on its operation. With the effect and purpose of take more and better informed decisions, the board is helped by one or more committees, integrated by independents counselors specialized on the subject.

One of these counselors is the audit committee, which in order to develop their functions; is supported mainly on the internal audit function. This function could be developed by the internal auditor or external professionals capacitated in audit, internal control, finances, accountancy, budgetary control, evaluation process and review of the policies and procedures implementation within the organization

This professional service is provided by the **MGI members in Mexico**, who have trained and specialized professionals in this area of expertise.

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