Larry B. Sawyer was a visionary and a leader of the internal audit profession. When the first version of Sawyer's was published in 1973, it was viewed by many as a much-needed, up-to-date reference guide to all things internal audit. Sawyer’s insights and principles offered guidance to countless internal auditors and helped to shape the profession for many years.

In this 7th edition, 10 authors and thought leaders within the internal audit profession tackle the challenge of what comes next for the profession. What are the opportunities to grow the most value? What emerging risks face the profession? How can this version of Sawyer's best help chief audit executives (CAEs) and internal auditors in considering today's practices and planning for the future? How can internal audit stakeholders better see the value they get from internal audit? This new edition is organised more practically around what CAEs need to know to develop the ideal internal audit function and what internal auditors need to know to deliver current internal audit services and products.

Lawrence B. Sawyer (1911–2002) spent 45 years in the profession of internal auditing. His perspective through books and publications guided our young internal audit industry. Even today, his original 10 commandments remain relevant (know the objectives, controls, standards, population, facts, causes, effects, people, how to communicate, and modern methods). We honour Larry through continuing to apply his name to the best resource for internal audit knowledge.

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- Is "the resource," drawing out The IIA’s endorsed resources and eliminating overlap
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Addresses the position and place of internal audit and opportunities/risks to our industry

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