

## Geraadpleegde Bronne

Applegate, D. & Wills, T. 1999. Integrating COSO. *Internal Auditor*, 56(6)December: 60-66.

Balkaran, L. 1995. Corporate culture. *Internal Auditor*, 52(4) August: 56-59.

Barlow, P., Helberg, S., Large, N. & Le Roux, K. 1997. *The business approach to internal auditing, second impression*. Kenwyn: Juta & Co, Ltd.

Barton, P. 2001. Persoonlike onderhoud. 24 April. Centurion.

Barton, P. 2001. *An integrated model of a value adding internal audit function*. MBL-verhandeling, Potchefstroom Universiteit, Potchefstroom.

Bengt, K. 1995. *Benchmarking workbook with examples and ready-made forms*. Chichester: John Wiley & Sons Ltd.

Binneman, D. 2002. Protecting organisational reputation: Your role. *IIA IA Adviser*, May: 12-13.

Birkett, W. P., Barbera, M. R., Leithhead, B. S., Lower, M. & Roebuck, P. J. 1999(1). *Assessing competency in internal auditing: Structures and methodologies*. Altamonte Springs, Florida: Institute of Internal Auditors Research Foundation.

Birkett, W. P., Barbera, M. R., Leithhead, B. S., Lower, M. & Roebuck, P. J. 1999(2). *Competency: Best practices and competent practitioners*. Altamonte Springs, Florida: Institute of Internal Auditors Research Foundation.

Birkett, W. P., Barbera, M. R., Leithhead, B. S., Lower, M. & Roebuck, P. J. 1999(3). *The future of internal auditing: A Delphi study*. Altamonte Springs, Florida: Institute of Internal Auditors Research Foundation.

- Birkett, W. P., Barbera, M. R., Leithhead, B. S., Lower, M. & Roebuck, P. J. 1999(4). *Internal auditing: The global landscape*. Altamonte Springs, Florida: Institute of Internal Auditors Research Foundation.
- Bishop III, W. G. 2002. Message from the international president. *IIA IA Adviser*, March: 9.
- Bishop III, W. G., Hermanson D. R., Lapidés, P. D. & Rittenberg L. E. 2000. The year of the audit committee. *Internal Auditor*, 57(2) April: 46-51.
- Bookal, L. E. 2002. Internal Auditors: Integral to good corporate governance. *Internal Auditor*, 59(4) August: 44-49.
- Burger, M. 1992. *Verwysingstegnieke*. Pretoria. Suid-Afrika. Universiteit van Suid-Afrika.
- Burns, Stephen. 2000. Reinforcing internal audit value. *Internal Auditor*, 57(5) October: 80.
- Bybel. Genesis. 1972. *Die Bybel in Afrikaans*. Kaapstad: Bybelgenootskap van Suid-Afrika.
- Bybel. Mattheus. 1972. *Die Bybel in Afrikaans*. Kaapstad: Bybelgenootskap van Suid-Afrika.
- Carolus, R. N. & Nelson, D. J. 1996. *Business-focussed quality assurance review manual. Third edition*. Altamonte Springs, Florida: Institute of Internal Auditors.
- Chadwick, W. E. 1999. Millennium ready. *Internal Auditor*, 56(1) February: 36-39.
- Chambers, A. D., Selim, G. M., Vinten, G. 1987. *Internal Auditing. Second edition*. Avon, Great Britain: Pitman Publishing.
- Chapman, Christy. 1998. Just do it. *Internal Auditor*, 55(3) June: 38-41.
- Chapman, Christy. 2001. Raising the bar. *Internal Auditor*, 58(2) April: 55-58.

Chapman, C. & Anderson, U. 2002. *Implementing the professional practices framework*. Altamonte Springs, Florida: Institute of Internal Auditors.

Chartered Institute of Public Finance and Accountancy. 1993. *Quality and the internal auditor. Part of the shaping the future initiative*. London: Chartered Institute of Public Finance and Accountancy.

CIPFA kyk Chartered Institute of Public Finance and Accountancy.

Clikeman, Paul M. 1999. Improving information quality. *Internal Auditor*, 56(3)June:32-33.

Collins, Rod. 1999. Auditing in the knowledge era. *Internal Auditor*, 56(3)June:26-31.

Cosmas, C.E. 1996. *Audit customer satisfaction: marketing added value*. Altamonte Springs, Florida: Institute of Internal Auditors.

De la Rosa, S. 2002. Discovering the way - Internal Audit's role in the risk management process. *IIA IA Adviser*, September: 18-21.

Dennis A. 1997. [Online]. A refresher course in peer review. *Journal of Accountancy*. February. Available at: <http://www.aicpa.org/pubs/jofa/feb97/refresh.htm>. (Accessed 28 March 2000).

Drent, Dennis. 2002. The quest for increased relevance. *Internal Auditor*, 59(1)February: 49-55.

Dudley, E. M., Plumly, M. R. Knobloch, M. C. 1999. How do you measure success. *Internal Auditor*, 56(2)April: 58-63.

Du Preez, V. 2002(1). Message from the chief executive. *IIA IA Adviser*, September: 5.

Du Preez, V. 2002(2). Message from the chief executive. *IIA IA Adviser*, December: 5.

Du Preez, V. 2003. Telefoniese onderhoud. Pretoria 25 Maart 2003. 12h45.

Ewert, George A. 1997. How to sell internal auditing. *Internal Auditor*, 54(5)October: 54-57.

Fabrizius, M. P. 1997. A passion for excellence. *Internal Auditor*, 54(5)October: 22-27.

Figg, J. 2000. Outsourcing - a runaway train. *Internal Auditor*, 57(3)June: 48-55.

Flesher, D. L. 1991. *The Institute of Internal Auditors: 50 years of progress through sharing*. Altamonte Springs, Florida: The Institute of Internal Auditors.

Flesher, D. L. 1996. *Internal auditing standards and practices. A one semester course*. Altamonte Springs, Florida: The Institute of Internal Auditors.

Foltz, R. P. 1997. [Online] Monitoring a small firm. *Online Publications. Journal of Accountancy*, June: 1-9. Available at: <http://www.aicpa.org/pubs/jofa/jun97/small.htm> (Accessed: 28 March 2000).

Ford, W. 2002(1). Quality in auditing? A life or death issue? *IIA IA Adviser*, March: 14-15.

Ford, W. 2002(2). Internal audit department profile. Transnet group audit services. *IIA IA Adviser*, March: 24-25.

Garitte, Jean-pierre. 1998. Building bridges. *Internal Auditor*, 55(4)August: 26-31.

Gray, G. L. & Gray, M. J. 2000. *Assurance services within the auditing profession*. Altamonte Springs, Florida: The Institute of Internal Auditors Research Foundation.

Heyn, E. 2002. The new definition and standards - Are you catching up? *IIA IA Adviser*, May: 16-19.

Hickey, H. 2002(1). The internal auditor and risk. *IIA IA Adviser*, March: 18-19.

Hickey, H. 2002(2). Internal audit department profile. AngloGold group audit services. *IIA IA Adviser*, September: 30-32.

Hodges, J. L. 2000. Editor's note. *Internal Auditor*, 57( 5)October: 6.

Hodson, P. 2001. Quality - the path to excellence. The internal auditor's ultimate goal. *IIA IA Adviser*, February: 16-17.

Hodson, P. 2001. Persoonlike onderhoud. Bedfordview. April 2001.

IIA kyk Institute of Internal Auditors.

IIA SA kyk Institute of Internal Auditors South-Africa.

Institute of Chartered Accountants in England & Wales. *Internal control. Guidance for directors on the combined code*. London: Institute of Chartered Accountants in England & Wales.

Institute of Directors in Southern Africa. 1994. *The King report on corporate governance*. Parkland, South Africa (Republic): Institute of Directors in Southern Africa.

Institute of Directors in Southern Africa. 2002. *King report on corporate governance for South Africa 2002*. Parkland, South Africa (Republic): Institute of Directors in Southern Africa.

Institute of Internal Auditors. [s.a.]. *QAR The key to improved effectiveness and efficiency*. Quality Auditing Division. Altamonte Springs, Florida: Institute of Internal Auditors.

Institute of Internal Auditors. 1984. *Quality assurance review manual for internal auditing. A self-assessment workbook*. Altamonte Springs, Florida: The Institute of Internal Auditors.

Institute of Internal Auditors. 1994. *The IIA's perspective on outsourcing internal auditing. A professional briefing for chief audit executives*. Altamonte Springs, Florida: Institute of Internal Auditors.

Institute of Internal Auditors. 1998. *Standards for the professional practice of internal auditing. Statements on internal auditing...*. Altamonte Springs, Florida: Institute of Internal Auditors.

Institute of Internal Auditors. 1999. *A vision for the future: Professional practices framework for internal auditing. Report of the guidance task force to the IIA's board of directors*. Altamonte Springs, Florida: Institute of Internal Auditors.

Institute of Internal Auditors. 2001. The new internal auditing. A new framework for the profession of the future. *IIA Educator*. Spring 2001:2,5,7.

Institute of Internal Auditors. 2001. *New guidance for the professional practice framework. New standards for...*. Altamonte Springs, Florida: Institute of Internal Auditors.

Institute of Internal Auditors. 2001(1). [Online]. *Practice Advisory 1310-1: Quality program assessments*. Institute of Internal Auditors. Available at: [http://www.theiia.org/ecm/guide-frame.cfm?doc\\_id=1528](http://www.theiia.org/ecm/guide-frame.cfm?doc_id=1528). (Accessed: 24 June 2002).

Institute of Internal Auditors. 2001(2). [Online]. *Practice Advisory 1311-1: Internal assessments*. Institute of Internal Auditors. Available at: [http://www.theiia.org/ecm/guide-frame.cfm?doc\\_id=1530](http://www.theiia.org/ecm/guide-frame.cfm?doc_id=1530). (Accessed: 24 June 2002).

Institute of Internal Auditors. 2001(3). [Online]. *Practice Advisory 1312-1: External assessments*. Institute of Internal Auditors. Available at: [http://www.theiia.org/ecm/guide-frame.cfm?doc\\_id=1531](http://www.theiia.org/ecm/guide-frame.cfm?doc_id=1531). (Accessed: 24 June 2002).

Institute of Internal Auditors. 2001(4). [Online]. *Practice Advisory 1320-1: Reporting on the quality program*. Institute of Internal Auditors. Available at: [http://www.theiia.org/ecm/guide-frame.cfm?doc\\_id=1532](http://www.theiia.org/ecm/guide-frame.cfm?doc_id=1532). (Accessed: 24 June 2002).

Institute of Internal Auditors. 2001(5). [Online]. *Practice Advisory 1330-1: Use of "Conducted in Accordance with the Standards"* Institute of Internal Auditors. Available at: [http://www.theiia.org/ecm/guide-frame.cfm?doc\\_id=1533](http://www.theiia.org/ecm/guide-frame.cfm?doc_id=1533). (Accessed: 24 June 2002).

Institute of Internal Auditors. 2002. *Quality assessment manual*. Fourth edition. Altamonte Springs, Florida: Institute of Internal Auditors.

Institute of Internal Auditors South-Africa. 1997. Corporate governance. Doing the right things right. *IIA. IA Adviser*, February: 2-3.

Institute of Internal Auditors South-Africa. 1998. *Benchmarking quality assurance reviews and internal auditor competencies*. Institute of Internal Auditors South Africa. Bedfordview.

Institute of Internal Auditors South Africa. 2000. Connections. *IIA. IA Adviser*. October:18-19.

Institute of Internal Auditors South-Africa. 2003. *Continuing professional development*. 2003. Catalogue.

Johnston, W. M. & Kirch, D. P. 1996. Benchmarking peer reviews. *Internal Auditor*, 53(6)December:42-46.

Kahan, S. 1997. [Online] Peering toward profitability. *The Practical Accountant*, 30(8)August 72-74. Available at: [http:// web4.infotrac. london.galegroup. com...M\\_O\\_A19845763&dyn=4!ar\\_fmt?sw\\_aep=usa\\_itw](http://web4.infotrac.london.galegroup.com...M_O_A19845763&dyn=4!ar_fmt?sw_aep=usa_itw). (Accessed: 8 December 2000).

Kulczycki, M. 1999. [Online] Auditing your association. *Association Management*, 50(6)June:1-8. Available at: [http:// web4.infotrac. london.galegroup. com...\\_0\\_A55083750&dyn=!ar\\_fmt?sw\\_aep=usa\\_itw](http://web4.infotrac.london.galegroup.com..._0_A55083750&dyn=!ar_fmt?sw_aep=usa_itw) (Accessed: 17 December 2000).

Lapelosa, Micheal. 1997. Outsourcing: a vulnerability checklist. *Internal Auditor*, 54(6) December: 66-67.

Large, Nick. 1997. How are we doing? The need for quality assurance. *IIA IA Adviser*, January/February: 5-6.

Leandri, Susan. J. 2000. Two essential tools for the new internal auditor: Benchmarking and best practices. *Internal Auditor*, 57. no 1. p16-17. Institute of Internal Auditors. Altamonte Springs: Florida.

Lefevre, Henry L. 1989. *Quality service pays. Six keys to success!* Milwaukee, Wisconsin: ASQC [American Society for Quality Control] Quality Press.

Leithhead, B. S. 1999. Risk watch: Outsourcing operations. *Internal Auditor*, 56(2) April: 65-66.

Leithhead, B. S. 2000. Risk watch: Ensuring audit relevance. *Internal Auditor*, 57(2) April: 68-69.

Leithhead, B. S. 2000. Risk watch: Product development risks. *Internal Auditor*, 57(5) October: 64-69.

Leithhead, B. S. 2000. Risk watch: In touch with the top. *Internal Auditor*,57(6) December: 67-69.

Leppert, M. 1993. Message from the president. *Internal Audit Review*, July:8



Lynch, John. J. 1996. It's the process. Is quality a dead issue? *Internal Auditor*, 53(3) June: 64-69.

Mautz, R. K., Tiessen, P. & Colson, R. H. 1984. *Internal auditing: Directions and opportunities*. Altamonte Springs, Florida: Institute of Internal Auditors Research Foundation.

McCabe, R. K. 1993. *The accountant's guide to peer and quality review*. Westport, Connecticut: Quorum Books.

McIntosh, E. R. 1999. *Competency framework for internal auditing: An overview*. Altamonte Springs, Florida: Institute of Internal Auditors Research Foundation.

Miller, Leah. 1999. Audit committees must evolve. *Internal Auditor*, 56(4) August: 12.

Miller, Leah. 2000. The looking glass. *Internal Auditor*, 57(5) October: 27-35.

Mills, C. A. 1989. *The quality audit. A management evaluation tool*. Milwaukee: ASQC Quality Press.

Mills, D. 1993. *Quality auditing*. Boundary Row, London: Chapman & Hall.

Moeller, R. R. & Witt, H. 1999. *Brink's modern internal auditing, Fifth edition*. New York, USA: John Wiley & Sons, Inc.

Naidoo, S. 2002. Internal audit as a tool to managing risk and organisational performance. *IIA IA Adviser*, May: 26-28.

Newsome, R. 1999. Message from the president. *IIA IA Adviser*, August/September:1-2.

Newsome, R. 2000(1). Message from the president. *IIA IA Adviser*, April:1-2.

Newsome, R. 2000(2). Global Forum 2000,...a gathering of internal audit leaders from around the world. *IIA IA Adviser*, December:12-13.

Newsome, R. 2001. Message from the president. *IIA IA Adviser*. February:1,4

Newsome, R. Voormalige President van die IIA SA. 2001. Persoonlike onderhoud. 9 April. Pretoria.

Odendaal, E. M. 1999. *Die invloed van besigheidsrisiko op die omvang van 'n audit*. MCom verhandeling, Universiteit van Suid-Afrika, Pretoria.

Oxner, T. H. & Kusel, J. 2000. Working in 2000. *Internal Auditor*, 57(3)June: 28-35.

Partridge, I. 1997. The changing role of internal audit: The view from the top. *Corporate Governance and Control Journal*. Volume 1: 4-5.

Parveen, P.G & Manash, R.R. 1995. *Total quality improvement process and the internal auditing function*. Altamonte Springs, Florida: Institute of Internal Auditors Research Foundation.

Pattillo, J. W. 1984. *Quality control and peer review. A practice manual for CPA's*. New York: John Wiley & Sons.

Payne, Nigel. 1996. Internal audit's role in the reengineering process. *IIA IA Adviser*, July: 2-3.

Payne, Nigel. 2001. New report on corporate governance in South Africa by the King committee. *IIA IA Adviser*, August: 9-13.

Payne, Nigel. 2002. Preventing another Worldcom. *IIA IA Adviser*, September: 7.

Pickett, K. H. S., assisted by Vinten, G. 1997. *The internal auditing handbook*. Chichester, England: John Wiley & Sons.

Plumly, M. R. & Dudley, E. M. 2002. Building a successful audit organisation. *Internal Auditor*, 59(4)August: 54-59.

Puttick, George & Van Esch, Sandy. Geredigeer deur Kana, Suresh. 2003. *The principles and practice of auditing. 8th Edition*. Lansdowne, South-Africa: Juta.

Reding, K. F., Barber, C. H. Digirolamo, K. K. 2000. Benchmarking against CFIA. *Internal Auditor*, 57(4) August: 41-46

Rezaee, Z. 2002. The three C'S of fraudulent financial reporting. *Internal Auditor*, 59(5) October: 56-61.

Riahi-Belkaoui, A. 1993. *Quality and control: an accounting perspective*. Westport, CT, United States of America: Quorum Books.

Richards, D. 2001. Envisioning our future. *Internal Auditor*, 58(4) August: 60-63,67-69.

Ridley, J. 2002. Quality assurance in the 21st century - challenges for internal auditing. *IIA IA Adviser*. September:8-10.

Ridley, J. 2003. [Online]. *The underutilized internal auditor*. Institute of Internal Auditors. Available at: [http://www.theiia.org/ecm/iiapro.cfm?doc\\_id=347](http://www.theiia.org/ecm/iiapro.cfm?doc_id=347). (Accessed: 19 February 2003).

Ridley, J. & Stephens, K. 1996. *International quality standards: Implications for internal auditing*. Altamonte Springs, Florida: Institute of Internal Auditors Research Foundation.

Rittenberg, L. E. 2002. Lessons for internal auditors. *Internal Auditor*, 59(2) April: 32.

Rittenberg, L. E. & Covaleski, M. A. 1997. *The outsourcing dilemma: What's best for internal auditing*. Altamonte Springs, Florida: Institute of Internal Auditors Research Foundation.

Rittenberg, L. E., Moore, W. & Covaleski, M. 1999. The outsourcing phenomenon. *Internal Auditor*, 56(2) April: 42-46.

RSA kyk Suid-Afrika.

Russell, J.P. 1990. *The quality master plan. A quality strategy for business leadership*. Wisconsin: American Society for Quality Control.

Russell, J.P., Regel, T. 1996. *After the quality audit. Closing the loop on the audit process*. Milwaukee, Wisconsin: ASQC Quality Press.

Salierno, D. 2000. The right measures. *Internal Auditor*, 57(1): 41-44.

Sartori, D. M. 1998. High performance in Hawaii. *Internal Auditor*, 55(4)August: 62-67.

Sawyer, L.B. & Dittenhofer, M.A. 1996. *Sawyer's internal auditing. The practice of modern internal auditing*. 4th edition. Altamonte Springs, Florida: Institute of Internal Auditors.

Sawyer, L.B. 1995. An internal audit philosophy. *Internal Auditor*, 52(4) August: 46-55.

Small, L. M. 1998. Respect and how to get it. *Internal Auditor*, 55(4)August: 40-43.

Smith, Janice L. 1997. *The quality audit handbook. ASQC quality audit division*. Wisconsin: American Society for Quality Control. Quality Press.

South African Institute of Chartered Accountants. 1998. *Guidance for directors: The role of internal audit*. Kengray, South Africa: South African Institute of Chartered Accountants

Steinberg, R. M. & Pojunis, D. 2000. Corporate governance: The new frontier. *Internal Auditor*, 57(6) December: 34-39.

Suid-Afrika. 1979. Wet op Prokureurs, No 53, 1979. Pretoria: Staatsdrukker.

Suid-Afrika. 1990. Wet op Ingenieursweseprofessie van Suid-Afrika, No. 11, 1990. Pretoria: Staatsdrukker.

Suid-Afrika. 1991. Wet op Openbare Rekenmeesters en Ouditeurs, No. 80, 1991. Pretoria: Staatsdrukker.

Suid-Afrika. 1992. Wet op Verslagdoening deur Openbare Entiteite, No.. 93, 1992. Pretoria: Staatsdrukker.

Suid-Afrika. 1999. Wet op Openbare Finansiële Bestuur, No. 1, 1999. Pretoria: Staatsdrukker.

Suid-Afrika. 1999. Wet op Openbare Finansiële Bestuur, no. 1, 1999 (soos gewysig). Pretoria: Staatsdrukker.

Swanson, R. A. & Holton III, E. F. 1999. Results. *How to assess performance, learning and perceptions in organisations*. San Francisco: Berrett-Koehler Publishers, Inc.

Team of The City. 2002. Internal audit department profile. City of Johannesburg's internal audit services (IAS). An internal audit function in change. *IIA IA Adviser*, July: 22-25.

Unisa kyk Universiteit van Suid-Afrika.

Universiteit van Suid-Afrika. Departement Ouditkunde.1998. *Inleiding tot interne ouditering: Enigste studiegids vir AUI201-6 (Inleiding tot interne ouditering)*. Pretoria.

Universiteit van Suid-Afrika. Departement Ouditkunde.2000. *Operasionele ouditering: Enigste studiegids vir AUI301-5 (Operasionele ouditering)*. Pretoria.

Van Graan, Johan. 2002. Internal audit department profile.Vodacom group internal audit. *IIA IA Adviser*, December: 23-26.

Van Staden, J.M. 1997. *Gehaltebeheer binne die ouditeursprofessie*. MCompt verhandeling. Universiteit van die Oranje Vrystaat, Bloemfontein.

Van Wyk, A. 2000. Business Unusual - Internal Audit's Changing Role. *IIA IA Adviser*. April: 2000:8-9.

Van Wyk A. 2002. Internal audit transformation. *IIA. IA Advisor*, July: 14-18.

Venter, J. & Du Bruyn, R. 2001. The 2001 quality assurance review survey Part 1: Internal quality assurance reviews. *IIA IA Adviser*. October/December:24-25.

Venter, J. & Du Bruyn, R. 2002. The 2001 quality assurance review survey Part 2: External quality assurance reviews. *IIA IA Adviser*. March :22-23.

Wagner, Jacqueline K. 2000(1). Evaluating your internal auditor. *Directors & Boards*. 24(4) Summer: 1-4.

Wagner, Jacqueline K. 2000(2). Leading the way. *Internal Auditor*, 57(4) August: 34-39.

Walz, Anthony. 1997. Adding value: creating value has become a matter of survival. *Internal Auditor*, 54(1) February: 51-54.

Wentzel, J. J. 1986. *Ooreenkomste en verskille tussen die eksterne en interne ouditeur met spesiale verwysing na die Republiek van Suid-Afrika*. MCom verhandeling, Universiteit van Suid-Afrika, Pretoria.

Wentzel, J. J. 2000. The Institute of Internal Auditors South Africa Qualifications Framework. *IIA IA Adviser*, December:20 -23.

Wessels, R. 2002. Risk management - Issues facing directors. *IIA. IA Adviser*, July: 8-11.

White, S., Fuller, W., Dugan, T. 1999. Uncharted waters. *Internal Auditor*, 56(1)February: 55-58.

Wood, D. J. & Wilson, J. A. 1989. *Roles and relationships in internal auditing*. Altamonte Springs, Florida: Institute of Internal Auditors Research Foundation.

Ziegenfuss, D. E. 2000. Measuring performance. *Internal Auditor*, LVII(1): 36-40.