

“ความท้าทายของกรรมการตรวจสอบ
กับการพัฒนาอย่างยั่งยืนของ
บริษัทจดทะเบียน”

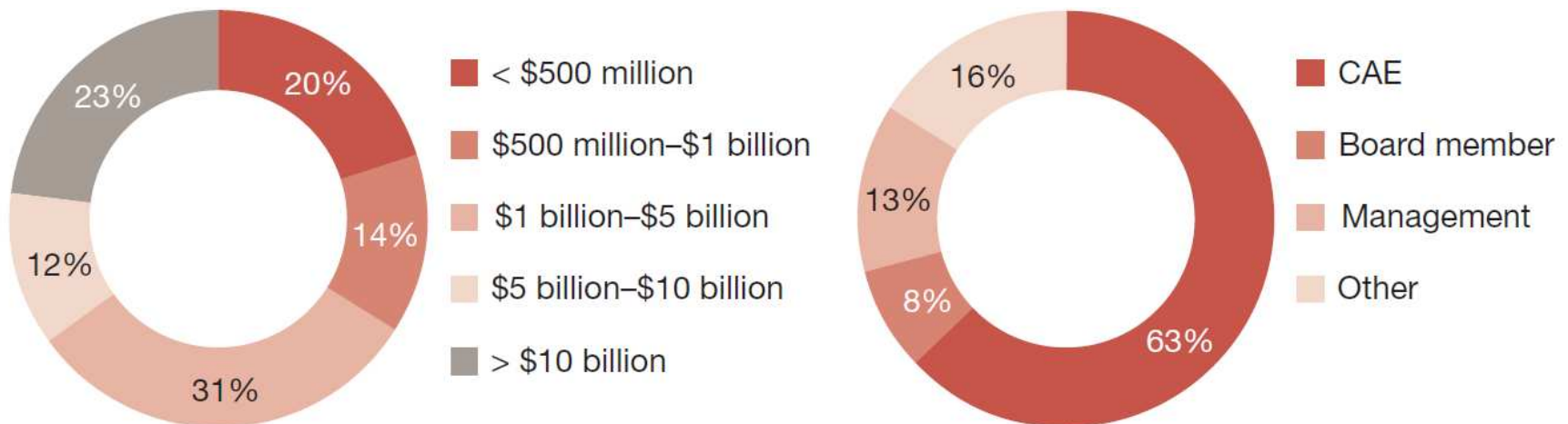
19 กุมภาพันธ์ 2557

โดย วารุณี ปรีดานนท์

Partner – Governance, Risk, Compliance
and Internal Audit Services

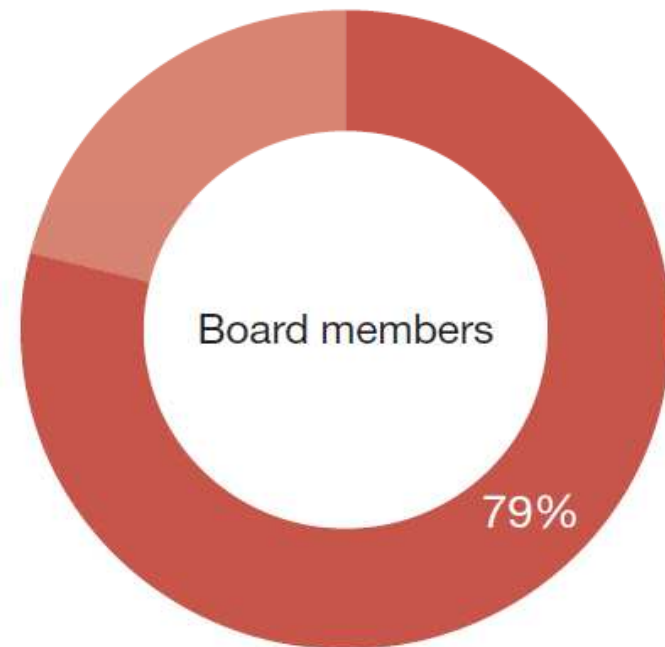
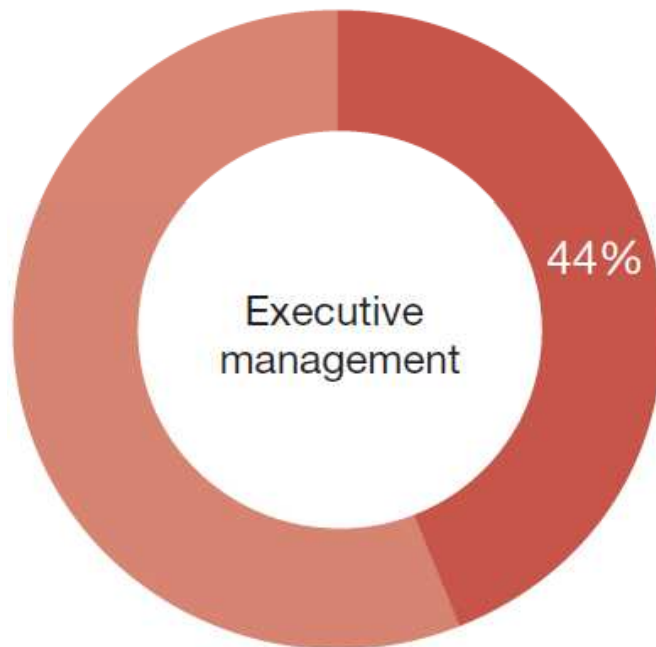
About the survey

- By PwC “2013 State of the internal audit profession study”
- Nearly 1,100 CAEs
- More than 630 stakeholders (CEOs, audit committee chairs, other board members, and senior finance and risk managers).
- 18 industries 60 countries



Stakeholders are not aligned on the value of internal audit

Considering your investment in internal audit resources and funding, please rate the value you receive from your internal audit function.



Percent of respondents indicating internal audit contributes significant value

Stakeholders misalignment

Stakeholders are not aligned on how well internal audit is performing.

How well is internal audit performing in each of the following areas?



On average, 56 percent of board members rated internal audit's performance as strong, compared with 37 percent of management

The opportunity

Organisations with high performing internal audit functions are better aligned on risks

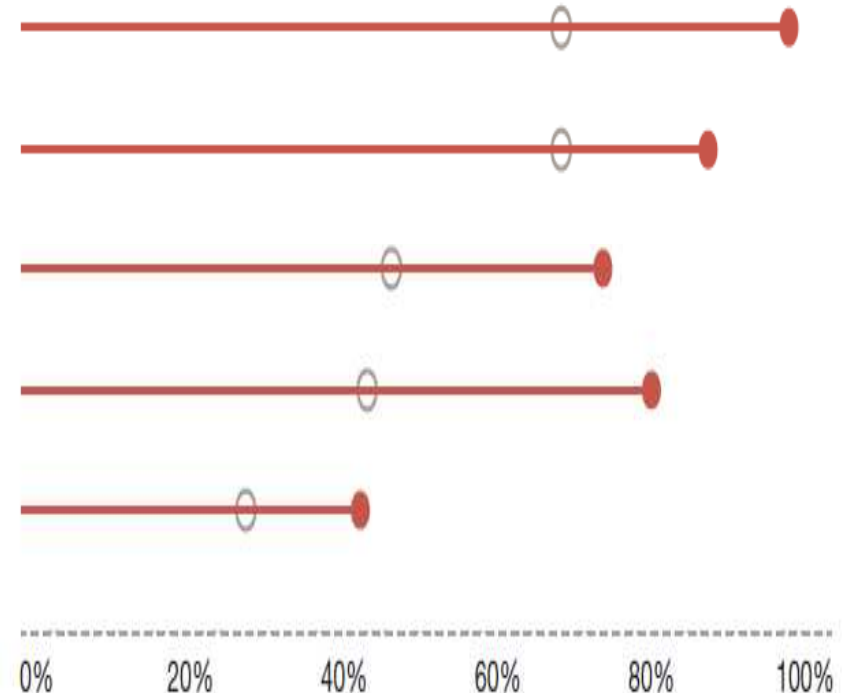
The organisation works together across the various functional areas to create an integrated view of risk

IA creates an integrated view of risk across the organisation

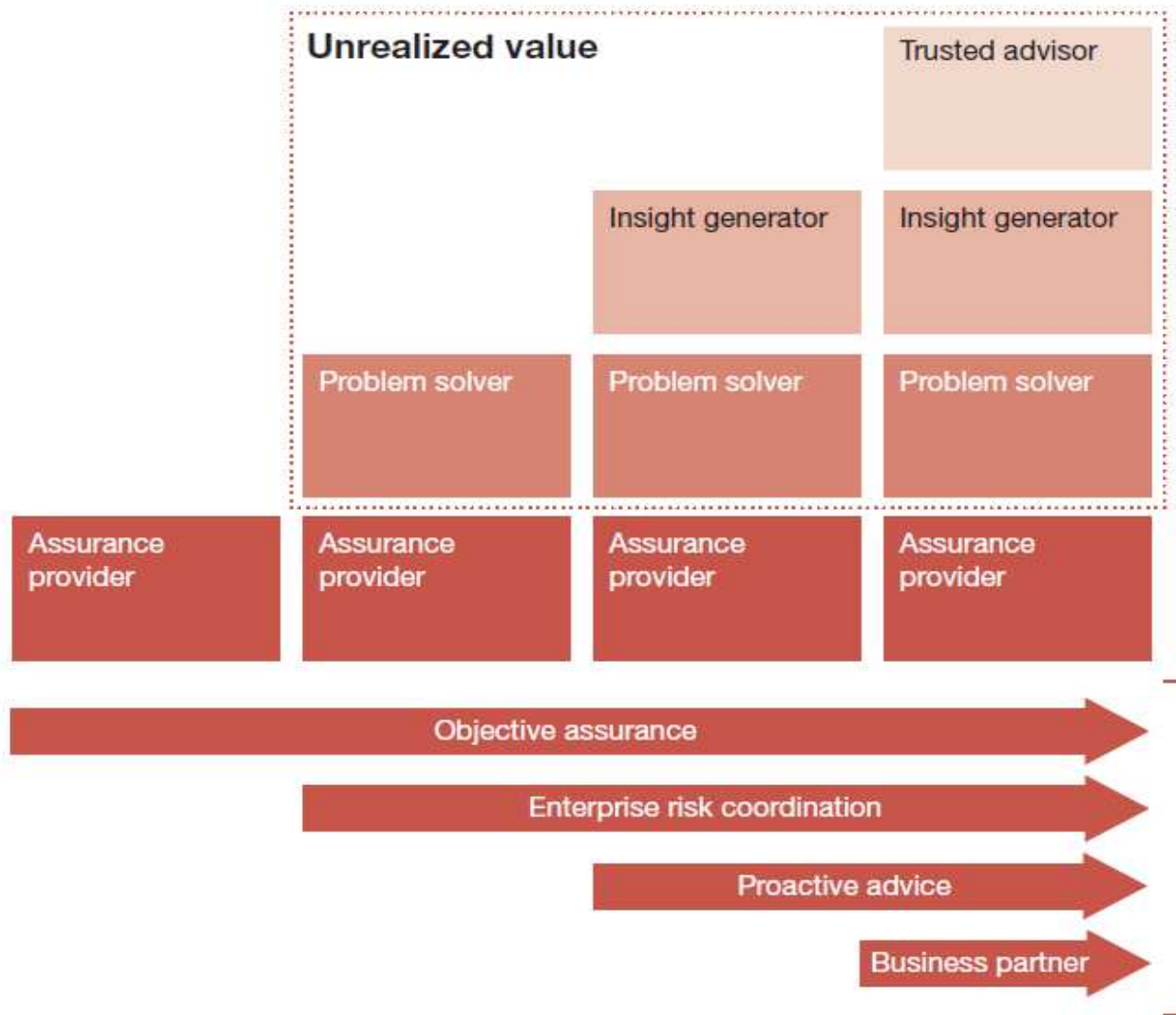
IA is well or extremely well coordinated with ERM

IA is well or extremely well coordinated with other risk groups

IA is involved in emerging risk areas



Preparing for the journey: Unrealized value for internal audit to claim



The survey data showed when stakeholders indicated they viewed internal audit as providing significant value, there was a different level of service being provided.

Incremental value contributed

Contact us

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