

THE ESSENTIAL HANDBOOK OF INTERNAL AUDITING

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LIST OF ABBREVIATIONS

AC	Audit Committee
ACCA	Association of Chartered Certified Accountants
AICPA	American Institute of Certified Public Accountants
AO	Accounting Officer
APA	Audit Policy and Advice
APB	Auditing Practices Board
BBC	British Broadcasting Corporation
BCCI	Bank of Credit and Commerce International
CBI	Confederation of British Industry
CCAB	Consultative Committee of Accounting Bodies
CCTV	Closed Circuit Television
CEO	Chief Executive Officer
CFO	Chief Finance Officer
CG	Corporate Governance
CICA	Canadian Institute of Chartered Accountants
CIMA	Chartered Institute of Management Accountants
CIPFA	Chartered Institute of Public Finance and Accountancy
CISA	Certified Information Systems Auditor
COBIT	Control Objectives for Information and Related Technology
CoCo	Criteria of Control
COSO	Committee of Sponsoring Organizations of the Treadway Commission
CPA	Certified Public Accountant
CRO	Chief Risk Officer
CRSA	Control Risk Self-Assessment
CSA	Control Self-Assessment
DA	District Audit
DF	Director of Finance
DTI	Department of Trade and Industry
EA	External Audit
FCO	Foreign and Commonwealth Office
GAAP	Generally Accepted Accounting Policies
HMT	Her Majesty's Treasury
HR	Human Resources
IA	Internal Audit
ICAEW	Institute of Chartered Accountants in England and Wales
IIA	Institute of Internal Auditors
IIA Inc.	Institute of Internal Auditors Incorporated (USA)
IIA.UK&Ireland	Institute of Internal Auditors in the United Kingdom and Ireland
IoD	Institute of Directors
IS	Information Systems

ISO	International Standards Organization
IT	Information Technology
KPI	Key Performance Indicators
LSE	London Stock Exchange
MIS	Management Information Systems
NAO	National Audit Office
NED	Non-Executive Director
NHS	National Health Service
PC	Personal Computer
PI	Performance Indicators
PPF	Professional Practices Framework
PR	Public Relations
PwC	PricewaterhouseCoopers
QA	Quality Assurance
RM	Risk Management
SE	Stock Exchange
SEC	Securities and Exchange Commission
SEE	Social, Ethical and Environmental
SIC	Statement on Internal Control
TI	Transparency International
UK	United Kingdom
USA	United States of America
VFM	Value for Money