



22.10 Internal Audit Policies

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22.10.10 Purpose of these policies

July 1, 2017

This chapter provides guidance to agency heads, managers, internal auditors, and all other employees, at agencies required or electing to establish and operate an office of internal audits.

22.10.20 Authority for these policies

July 1, 2017

The authority for these policies is [RCW 43.88.160\(4\)\(a\)](#).

22.10.30 Applicability of these policies

July 1, 2017

This chapter is applicable to all agencies of the state of Washington, as defined in [RCW 43.88.020\(4\)](#), unless otherwise exempted by statute or rule.

22.10.40 Source of these policies

July 1, 2017

These policies are based on and incorporate information from the Institute of Internal Auditors International Standards for the Professional Practice of Internal Auditing and the Government Accountability Offices [Generally Accepted Government Auditing Standards](#).