

PRINCIPIOS FUNDAMENTALES  
PARA LA PRÁCTICA PROFESIONAL  
DE LA AUDITORÍA INTERNA

C A P Í T U L O    I I I

the 1990s, the number of people in the world who are illiterate has increased from 400 million to 600 million.

It is not only the number of illiterate people that has increased, but also the number of illiterate children. In 1990, 100 million children were illiterate. In 1995, the number of illiterate children had increased to 120 million. In 2000, the number of illiterate children had increased to 140 million. In 2005, the number of illiterate children had increased to 160 million.

The number of illiterate children in the world is increasing rapidly. This is a serious problem that needs to be addressed. The United Nations has set a goal of reducing the number of illiterate children by 50% by 2015. This goal is ambitious, but it is necessary if we want to create a better world for our children.

There are many reasons why the number of illiterate children is increasing. One of the main reasons is that many children do not go to school. This is because their parents cannot afford to send them to school. In many developing countries, the cost of education is very high. Parents often have to choose between sending their children to school or providing them with food and clothing.

Another reason why the number of illiterate children is increasing is that many children are working. In many developing countries, children are often forced to work to help their families survive. This means that they do not have time to go to school. In some cases, children are even sold into slavery or forced to work in dangerous conditions.

There are also many cultural and social factors that contribute to the problem of illiterate children. In some cultures, it is considered normal for children to be illiterate. In some societies, there is a strong emphasis on traditional values and customs, which may discourage parents from sending their children to school. In some cases, children are also discouraged from attending school because of the cost of education.

The problem of illiterate children is a global one. It is not just a problem in developing countries. In many developed countries, there are also a large number of illiterate children. This is often because of the high cost of education. In some developed countries, the cost of education is so high that many parents cannot afford to send their children to school. In other cases, children are discouraged from attending school because of the cost of education.

The problem of illiterate children is a serious one. It is a problem that needs to be addressed. The United Nations has set a goal of reducing the number of illiterate children by 50% by 2015. This goal is ambitious, but it is necessary if we want to create a better world for our children. There are many ways that we can help to reduce the number of illiterate children. We can provide financial support to parents who cannot afford to send their children to school. We can also provide educational materials and resources to children who are working. We can also work to change cultural and social attitudes that discourage children from attending school.

The problem of illiterate children is a complex one. It is a problem that has many causes. It is a problem that needs to be addressed. The United Nations has set a goal of reducing the number of illiterate children by 50% by 2015. This goal is ambitious, but it is necessary if we want to create a better world for our children. There are many ways that we can help to reduce the number of illiterate children. We can provide financial support to parents who cannot afford to send their children to school. We can also provide educational materials and resources to children who are working. We can also work to change cultural and social attitudes that discourage children from attending school.

the 1990s, the number of people in the world who are illiterate has increased from 400 million to 600 million.

It is not only the number of illiterate people that has increased, but also the number of illiterate children. In 1990, 100 million children were illiterate. In 1995, the number of illiterate children had increased to 120 million. In 2000, the number of illiterate children had increased to 140 million. In 2005, the number of illiterate children had increased to 160 million.

The number of illiterate children in the world is increasing rapidly. This is a serious problem that needs to be addressed. The United Nations has set a goal of reducing the number of illiterate children by 50% by 2015. This goal is ambitious, but it is necessary if we want to create a better world for our children.

There are many reasons why the number of illiterate children is increasing. One of the main reasons is that many children do not go to school. This is because their parents cannot afford to send them to school. In many developing countries, the cost of education is very high. Parents often have to choose between sending their children to school or providing them with food and clothing.

Another reason why the number of illiterate children is increasing is that many children are working. In many developing countries, children are often forced to work to help their families survive. This means that they do not have time to go to school. In some cases, children are even sold into slavery or forced to work in dangerous conditions.

There are also many cultural and social factors that contribute to the problem of illiterate children. In some cultures, it is considered normal for children to be illiterate. In some societies, there is a strong emphasis on traditional values and customs, which may discourage parents from sending their children to school. In some cases, children are also discouraged from attending school because of the cost of education.

The problem of illiterate children is a global one. It is not just a problem in developing countries. In many developed countries, there are also a large number of illiterate children. This is often because of the high cost of education. In some developed countries, the cost of education is so high that many parents cannot afford to send their children to school. In other cases, children are discouraged from attending school because of the cost of education.

The problem of illiterate children is a serious one. It is a problem that needs to be addressed. The United Nations has set a goal of reducing the number of illiterate children by 50% by 2015. This goal is ambitious, but it is necessary if we want to create a better world for our children. There are many ways that we can help to reduce the number of illiterate children. We can provide financial support to parents who cannot afford to send their children to school. We can also provide educational materials and resources to children who are working. We can also work to change cultural and social attitudes that discourage children from attending school.

The problem of illiterate children is a complex one. It is a problem that has many causes. It is a problem that needs to be addressed. The United Nations has set a goal of reducing the number of illiterate children by 50% by 2015. This goal is ambitious, but it is necessary if we want to create a better world for our children. There are many ways that we can help to reduce the number of illiterate children. We can provide financial support to parents who cannot afford to send their children to school. We can also provide educational materials and resources to children who are working. We can also work to change cultural and social attitudes that discourage children from attending school.

The problem of illiterate children is a complex one. It is a problem that has many causes. It is a problem that needs to be addressed. The United Nations has set a goal of reducing the number of illiterate children by 50% by 2015. This goal is ambitious, but it is necessary if we want to create a better world for our children. There are many ways that we can help to reduce the number of illiterate children. We can provide financial support to parents who cannot afford to send their children to school. We can also provide educational materials and resources to children who are working. We can also work to change cultural and social attitudes that discourage children from attending school.

The problem of illiterate children is a complex one. It is a problem that has many causes. It is a problem that needs to be addressed. The United Nations has set a goal of reducing the number of illiterate children by 50% by 2015. This goal is ambitious, but it is necessary if we want to create a better world for our children. There are many ways that we can help to reduce the number of illiterate children. We can provide financial support to parents who cannot afford to send their children to school. We can also provide educational materials and resources to children who are working. We can also work to change cultural and social attitudes that discourage children from attending school.

Los Principios Fundamentales, tomados en su conjunto, articulan la efectividad de la Auditoría Interna. Para que ésta sea eficaz, todos los Principios deben estar presentes y operar de forma efectiva. La manera en la que un auditor interno o la actividad de Auditoría Interna demuestran la efectividad de los Principios Fundamentales puede ser muy diferente de una organización a otra, pero el fracaso en el logro de cualquiera de los Principios implicaría que una actividad de Auditoría Interna no es todo lo efectiva que podría ser para el logro de la Misión.

La Auditoría Interna:

- Demuestra integridad.
- Demuestra competencia y diligencia profesional.
- Es objetiva y se encuentra libre de influencias (Independiente).
- Se alinea con las estrategias, los objetivos y los riesgos de la organización.
- Está posicionada de forma apropiada y cuenta con los recursos adecuados.
- Demuestra compromiso con la calidad y la mejora continua de su trabajo.
- Se comunica de forma efectiva.
- Proporciona aseguramiento en base a riesgos.
- Hace análisis profundos, es proactiva y está orientada al futuro.
- Promueve la mejora de la organización.

