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CIA Part 3. Strategic direction determines. Planning assessments of governance consl. Section 302 of the Sarbanes-Oxley Act ol. Reasoning behind the passage of the Occl. (1) the business model, ... (2) overall objectives, ... (3) the riskl.

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3. Data Analytics. A. Describe data analytics, data types, data governance, and the value of using data analytics in internal auditing. Basic. B. Explain the data analytics process (define questions, obtain relevant data, clean/normalise data, analyse data, communicate results) Basic. C

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