

IIA-Australia Glossary - S

Sample Selection Form	Refer Audit Program.
Sampling	Allows conclusions to be reached about an entire population by drawing on an analysis of a portion (less than 100%) of it.
Scheduling	Scheduling is the process of arranging, controlling and optimising work and workloads in an internal audit engagement. It is used to allocate professional resources, distribute financial resources, plan the internal audit process, establish timeframes for discrete audit steps, determine the tools and techniques and when they are required, arrange travel, and line-up stakeholders.
Scrutineers	A person or entity from outside the organisation that has the power to scrutinise any process or activity that requires rigorous oversight with a focus on detecting non-compliances corruption and errors for example external auditors, regulators, coroner, taxation authority, parliamentary committee, federal or state investigation.
Service Continuity	ICT service continuity which is a subset of business continuity planning and encompasses ICT disaster recovery planning and wider ICT resilience planning.
Service Providers	Refer External Service Provider.
Should	The Internal Audit Standards use the word 'should' where conformance is expected unless, when applying internal auditor professional judgment, circumstances justify deviation.
Significance	The relative importance of a matter within the context in which it is being considered including quantitative and qualitative factors such as magnitude, nature, effect, relevance, and impact. Professional judgment assists internal auditors when evaluating the significance of matters within the context of the relevant objectives.
SME	Subject matter expert.
SMILE Technique	Reflects structured interviewing techniques based on structure, meaningfulness, insightfulness, listening, and ending.
Soft Controls	Intangible controls that are typically subjective and reflect implicit attitudes for example culture, tone at the top, shared values, morale, integrity, trust, empowerment.
SPACE Features	Features of a profession – status, power, autonomy, capability, ethics. Refer also Profession.
Spreadsheet Risks	Uncontrolled spreadsheets used for business-critical purposes. Refer also List of Key Reports.
Stakeholder	The persons, groups or organisations that can affect, or be affected by, the internal audit function are collectively called stakeholders.
Standards	Refer Internal Audit Standards.
Status Report	Refer Progress Report.
Substantive Testing	An approach for determining whether data includes a material amount of dollar errors, usually by sampling selected transactions, accounts or activities.
Supplemental Guidance	Provided through a series of publications called Practice Guides, Global Technology Audit Guides (GTAGs), Guides for Assessment of IT Risk (GAIITs), and other detailed guidance for conducting internal audit activities (part of the IPPF).
System-Based Auditing	A methodology where internal auditors perform an audit of an organisation system or end-to-end process.