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HIA 07/2005

18 November 2005

Dear HIA

**Good Practice Guidance
Delivering Audit Assignments: A Risk-based Approach**

As part of our commitment to producing best practice guidance that reflects current thinking in internal audit for central government, please find attached our latest good practice guide. I would like to thank Heather Miller in Treasury Internal Audit for her work in putting this guide together and those of you that contributed with comments on earlier drafts.

I would be grateful if you would forward this e-mail to your team members. This and other ACR guidance is available on our GSI website <http://www.hm-treasury.gsi.gov.uk/gfm/ACR/acrguidance.htm>.

Yours sincerely

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