



Auditing and Monitoring Explained

- **Definition of Auditing:** Examination and evaluation of processes, controls, and activities to ensure compliance with regulations and internal policies.
- **Definition of Monitoring:** Ongoing surveillance and assessment of activities to identify potential compliance issues or deviations.
- **Distinction between Auditing and Monitoring:** Auditing is typically periodic and comprehensive, while monitoring is continuous and focused on real-time detection.

Auditing Assurance Management Monitoring

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