

## Pinnacle Case Study Solution Auditing Part 4

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data protection legislation is increasingly being enacted in african countries additionally the african union recently adopted the au data protection framework how are these legal and policy developments influencing established ethics notions about data governance in health research for example is broad or tiered consent to research participation sufficient or does new legislation require specific consent how do individual rights in data interact with communitarian values should health research receive special treatment from a data protection regulatory perspective how should african countries approach ai in healthcare this research topic aims to identify and analyse elsi challenges in contemporary data governance in african health research and to develop possible solutions for such challenges articles in this research topic will aim to assist policy makers health researchers and elsi practitioners in africa to better navigate and where relevant improve data governance in african health research perspective style articles as well as more in depth research articles are welcome while articles can analyse fundamental theoretical issues application oriented articles and articles that explore lessons learnt in practice are especially encouraged authors should address one or more of following inter related themes within the research topic of data governance in african health research 1 conflicts between new legal and policy developments and established ethics notions 2 africanisation decolonisation and intra african rule harmonisation 3 the evolution of informed consent and the role of trust 4 the various legal ethical and social dimensions or meanings of data and how these dimensions interact 5 power and control this includes individual institutional ethnic community and national claims to data it also includes existing and proposed structures of control of data such as data trusts and data transfer agreements dtas 6 engagement with data protection regulatory authorities 7 artificial intelligence and big data

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master s thesis from the year 2024 in the subject business economics banking stock exchanges insurance accounting grade 1 3 university of western sydney engineering and design language english abstract what is the influence of esg under the focus on sustainability reporting on internal auditing and how can this be integrated into the auditing of projects the research question is based on the underlying hypothesis esg risks are currently not or inadequately integrated into current project audits as a result possible potentials are not leveraged to prove this hypothesis the following questions need to be addressed are esg risks related to sustainability reporting reflected in current audit programs how can esg criteria being integrated into internal project audits what conclusion can be drawn for the auditors to support sustainability reporting projects are often exposed to a wide variety of risks one reason is that projects are subject to a dynamic environment due to their complexity and project durations particularly in the initial

project phase it is often difficult to comprehensively specify projects in terms of their outcome scope time and resources a high level of complexity often leads to change requests and thus to a modified scope as the project progresses this is also shown by the pulse of the profession study conducted for the tenth time by the project management institute according to which 52 per cent of projects completed in the last 12 months were affected by changes in the design and scope such adaptations usually impact the other factors of the magic triangle longer project duration higher project costs or higher resource requirements they subsequently often impact stakeholder satisfaction with the project and its result or even result in a project failure not least because of this context the agile manifest was developed in 2002 to tackle such uncertainties today many companies use agile project management methods or hybrid forms of agile and classic project management when the project can't be sufficiently determined whether projects are handled classically agilely or in a hybrid form they represent an uncertainty and associated risk factor for companies this is already reflected in the term project definition which according to is characterised by keywords such as novel complex dynamic and significant especially concerning economic success therefore it is the question of how project success and the effectiveness and efficiency of managing projects can be monitored and ensured

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