- Auditor responds to the query raised by the auditee
- No response in case a response is not warranted

d. At this stage, the Auditee will be required to provide a management action plan for resolving the issues. The auditor can agree or disagree with MAP and change the status of an issue

- "Implemented": No further action required; the auditor will mark the issue as closed.
- "Send Back-Not implemented": with remarks as, further clarification required with comments
- "Send back-Under process": with remarks as, further clarification required with comments
- Auditor needs to mandatorily mention comments for non-acceptance of MAP

e. Once the auditor is satisfied with the response of the auditee, the auditor can close the issue.

f. Reminders and escalation rules to be used here to intimate the user automatically when the user does not perform the action in time.

6.4.3   Client Workspace

The auditee on login will be shown a dashboard of the issue assigned to them (only issues assigned to the auditee will be visible to the user). The issue header for display will be as mentioned in Appendix-1. Filters to be available in the dashboard for searching issues.

On double clicking on any of the line items, the tool will show the trail of responses received/ requirements raised along with detailed observation. On double clicking the name of the plant, the user will be able to see the data on department level> Process level> issue level.

The dashboard should display

1. status of all open issues along with ageing from the due date.
2. the summary of issues no. of times changes were made in the due date of implementation.
3. the plant wise, department wise, audit wise, root cause wise and status wise summary of open issues along with ageing.
4. Data requests and other notifications

6.4.4   Supporting Document Upload - Auditee

The auditee will have the ability to review the assigned open issues, and comment on them. The auditee can upload supporting documents for their comments. If the auditee does not agree with the comments, then they can mark the status of the issue as 'Disagree.'

Open issues approaching closure-date and overdue issues will appear highlighted in the panel. The dashboard can separately present a view on such issues.

6.4.5 Review auditor comments - Auditee

Upon receiving the auditor comments the auditee can agree/disagree with the comments. The auditee will have the option to either raise conflict to the auditor's conclusion or accept the conclusion. Once the auditee disagrees with the auditor comments the response will be alerted to the auditor as well as engagement manager (over email as well as on tool) for further discussion. If the auditee accepts the auditor's comments, then they will have to update the management action plan (MAP).

6.4.6 Update Management Action Plan

Once the auditee receives requirements from the auditor the following needs to be done:

1. The process owner needs to give their comments

2. Upload a supporting document

3. Select option as "Implemented", "partly implemented" or "Under process".

   Note: In case any option other than implemented is selected, the tool will ask for target "date of closure" mandatorily be filled by the process owner before submission of response.

6.4.7 Common Features for Auditor and Auditee Workspaces

6.4.7.1 View, Generate and publish periodic reports

Users will have the option to download the request list in excel (.csv or .xlsx or ppt format) after applying filters on any of the parameters related to the issue.

- The report should display the status of all open issues along with ageing from the due date.

- The report should display a summary of issues no. of times changes were made in the due date of implementation.

- This report should display the plant wise summary of open issues along with ageing.

6.4.7.2 The PM/Partner dashboard should display

- status of all open issues along with ageing from the due date.

- the summary of issues no. of times changes were made in the due date of implementation.

- the plant wise, department wise, audit wise, root cause wise and status wise summary of open issues along with ageing.
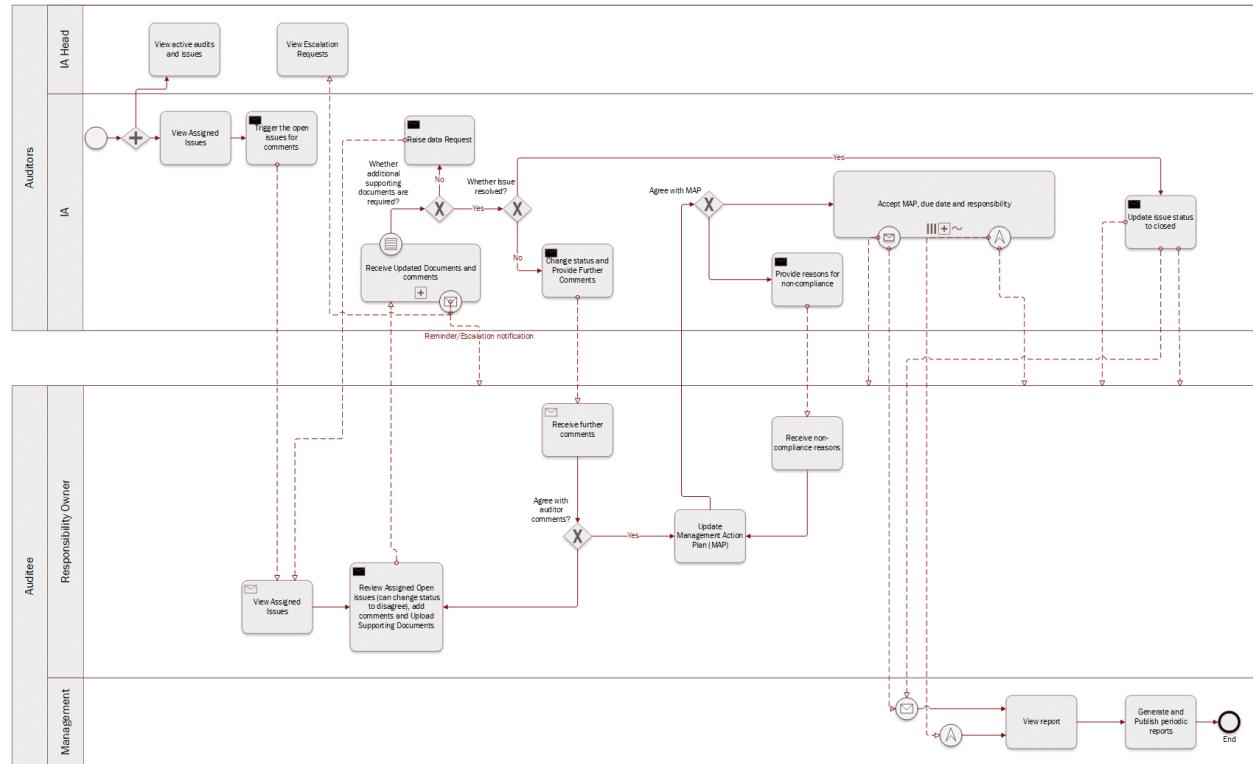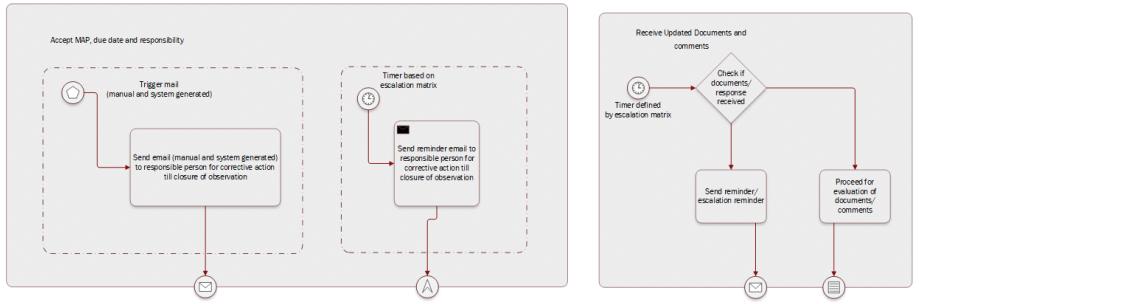
6.4.7.3 Update Notification

The auditor must have an option to mark the issues as final/require additional information which will then send a notification to the client to provide new relevant information associated with the issue.

6.4.7.4   Escalation

Each update at each stage will get updated on the project workspace for all parties as per their access and viewing rights. Escalations will get triggered appropriately as per the defined configurations at the time of client setup. The auditor and auditee may have multiple rounds of information and/ or data exchanges. Each iteration is to be considered separately for the escalation triggers.

BPMN

6.5 Module – Audit Management

6.5.1 Dashboard

This page will show the system's status, active projects, templates, and new clients created in the system.

6.5.2 Section-1 Domain Control

- This section will allow the user to implement domain control.
- The user can add a new domain, block, and remove a domain from accession the system.
- The admin will enter here the domains to which the reports can be shared for the current audit. The admin can enter an entire domain or a list of email addresses who can access the reports. All other domains outside this list and the email addresses outside this list will be denied access.

6.5.3 Section-2 User Role Management

- The user can set up client specific roles and roles for audit team members, in this section. Apart from a standard list of roles (Process Owner, Manager, Department Head) the user can also create additional roles here and change permissions to them.
- The roles can be Process Owner, Manager, Department Head. Additional roles can be created on this page.
- To each role created, the user will assign access rights such as view issues, raise queries, submit issue for completion, view issue tracker, download reports.
- This section will allow the user to create access rights from the audit team.
- The roles can be Audit Executive, Audit Manager, IA Head. Additional roles can be created on this page.
- To each role created, the user will assign access rights such as view issues, raise queries, submit issue for completion, view issue tracker, download reports.

6.5.4 Section-3 Client Management

- Functionality to activate/deactivate a client will be visible on this page.
- Any change to the client's status will require approval from Partner/PM.

6.5.5 Section-4 Template Repository

- The user in this section will upload standard templates for usage in other modules of the system.
- The user in this section can also develop formats for observations reporting and reports within the system. The color schemes and positioning of items must be editable.

6.5.6 Section-5 Reports

- This section will allow the user to generate system wide reports.

- These reports can be used to train new IAs and for analytics.

  Reporting should have the following functionalities to be used by assigned users only

  A. Risk monitoring reports

  - Year or quarter wise Risk Trends

- Status of risk basis audits executed

B. Reports-

- Audit Plan -Year wise

- Audit Schedule- Location/plant/department wise

- Available and booked hours of Audit Team

- Year on Year Budget Reports

- Sampling deviation reports

- Control Assurance via various modes- IA, IFC, SOX etc. to avoid duplicate reviews"

C. Generation of standard IA report & AC Deck in ppt and word format basis pre-defined template. IA report & AC deck to include dynamic content and option to use last issue language. Process Health Scorecards to be built indicating trends and repeat issues.

6.5.7 Section-6 System Logs

- Read only access to system logs to view the action performed by the users.

- This section will also provide status of user activities in the system.