

**BNY Mellon Internal Audit
Post-audit evaluation of AIC**

This form is to be completed by the Audit Manager within 30 days of report issuance. A signed copy should be retained by the AIC's manager.

Audit:

AIC Name:

Audit Manager Name:

	Yes	Sometimes	No	N/A	Comments
1) Take ownership of the audit assigned and ensure it is carried out correctly and in a timely manner. Audits should be completed in accordance with all Internal Audit standards. Demonstrate effective use of the new methodology. Gain proficiency in the new workpaper system and use both to enhance the efficiency of your work. Complete audits within budgeted hours and target dates. Identify meaningful issues and track the audit process and related issues through completion.					
A) Appropriately analyze control environment and develop effective audit steps to test controls where necessary in line with the new methodology. Conclude on the level of residual risk.					
B) Prepare accurate and clear workpapers in accordance with Internal Audit standards. Ensure workpaper signoffs are completed timely.					
C) Ensure that risks outlined in the Audit Universe/Risk Assessment tie to the individual audit.					
D) Prepare required planning documents and conduct internal planning meetings prior to the start of fieldwork to review scope, approach, budgeted hours and key dates.					
E) Conduct internal meetings throughout the audit to review progress and ensure effective use of audit resources. Conduct exit meeting with the auditee, as needed.					
F) Complete and/or update management reports, databases, and any other tools utilized by Internal Audit or your team timely and accurately.					
G) Identify opportunities for the use of automation and make recommendations for software support requests. Demonstrate and identify opportunities to apply integrated audit concepts.					
H) Complete audit work within the budgeted time and target dates. Maximize productive time and input all actual hours worked at least weekly input to the time tracking system.					

Note: "AIC" is used to refer to the person who plays the lead role on an audit. "Auditor" is used to describe any person who works on an audit, regardless of job title/level.

This form should be completed for all audits that last for 10 days/80 hours or more.

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2) Add value to client management through thoughtful analysis of current issues and effective communication with business managers both in person and in writing. Use appropriate judgment with regard to issue priority and communication.					
A) Frequently communicate all issues to the auditee within a timely manner and provide at least weekly status updates to them during the course of the audit. Obtain an initial management response to the issue prior to the completion of fieldwork. There should be no issues that were not discussed at the end of the audit.					
B) Conduct pre-audit planning and entrance meetings to obtain the auditee's input and support and to clearly convey the audit scope, testing approach, and timeframes for the audit process and management responses.					
C) Elevate potential audit issues as soon as they are defined to the Audit Manager.					
D) Draft issues with strong topic sentences and root cause statements. Ensure sufficient detail is included and repeat issues are identified.					
E) Ensure that written audit reports comply with the appropriate template, are concise and grammatically correct, and require minimal revision.					
3) Coach, manage and lead by example to further enhance professional relationships with auditees and other control groups (e.g., Compliance, Legal, etc.). Be proactive with colleagues, clients, managers, and audit team members. Provide timely and constructive post-audit feedback to assigned team members. Demonstrate personal leadership by making positive contributions to the team.					
A) Take personal ownership for the team. Maintain a positive, constructive attitude with colleagues and auditee. Embrace change as an opportunity.					
B) React constructively to feedback provided by others.					
C) Provide timely and constructive feedback to team members through post-audit evaluations.					

Additional Audit Manager Comments:

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Things I would like you to continue doing:

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Things I would like you to consider changing or start doing:

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AIC Feedback for Audit Managers (Optional):

Date _____

Date _____

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