DISCOVER

ITGT Consultancy

DESIGN

AGILE

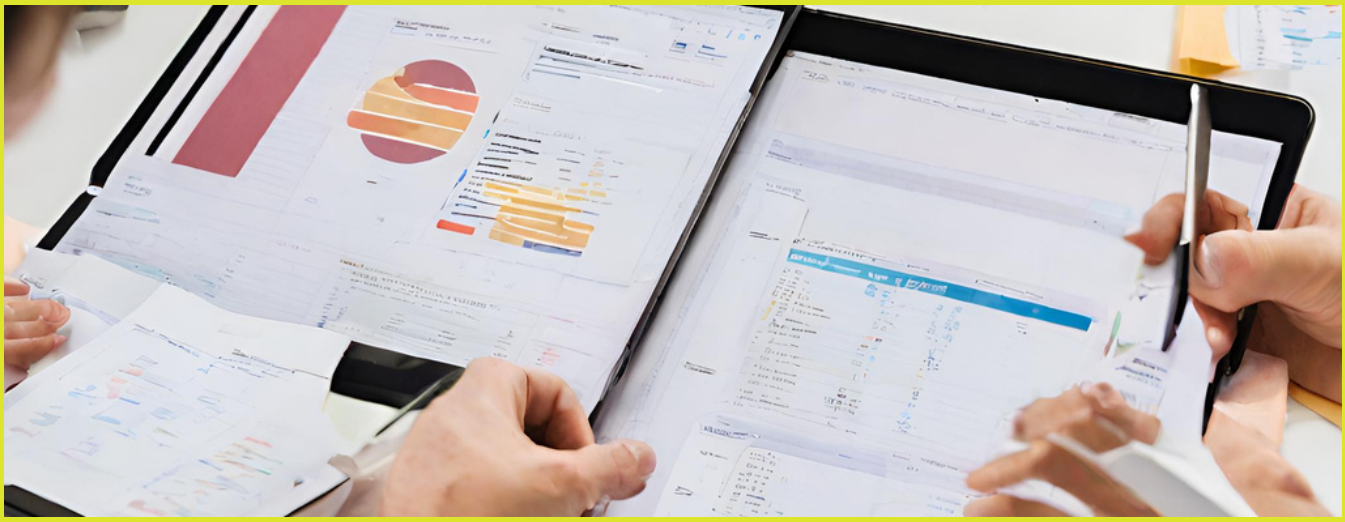
AUDITING

DEVELOP

Cantekin Ertekin

TEST

THE AGILE APPROACH

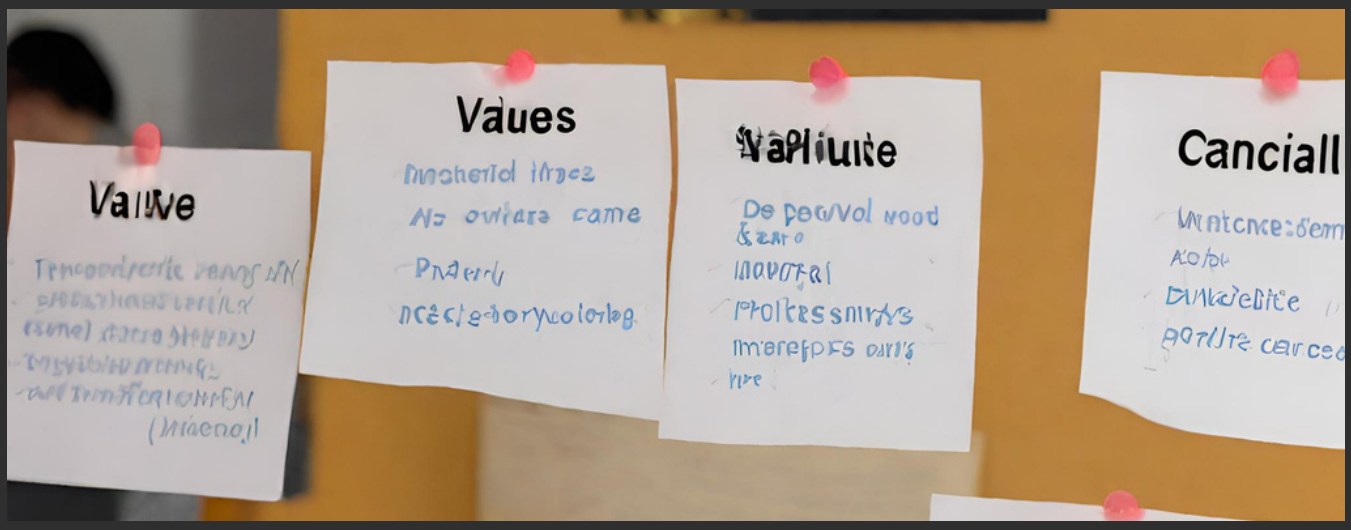


INTRODUCTION TO AGILE

Agile project management is centered around the ability to swiftly adapt to evolving requirements, whether they stem from customer feedback or external influences. This approach embraces several key characteristics, including the utilization of cross-functional teams, short development cycles, and an incremental building process. The methodology places a strong emphasis on aligning with business priorities and customer values while fostering continuous improvement.

One of the significant advantages of agile project management is its capacity to mitigate various risks. This includes the risk of developing a product that doesn't meet the intended objectives, maintaining subpar quality, and encountering budget or scheduling overruns. By adopting agile methodologies, projects can be delivered more expeditiously, ensuring a steadfast focus on delivering value, all while diminishing the costs associated with managing changes.

AGILE VALUES & PRINCIPALS



The Agile Manifesto, crafted by the Agile Alliance, serves as a compass for agile development, articulating four fundamental values and twelve guiding principles. These values champion the significance of people and their interactions over rigid processes and tools, prioritize functional software over exhaustive documentation, emphasize customer collaboration over contractual negotiations, and endorse adaptability to change over unwavering adherence to a predetermined plan.

Embedded within these values are principles that echo a commitment to customer satisfaction, an open embrace of change, a dedication to frequent delivery of operational software, and the fusion of business and development expertise. The manifesto also advocates for the motivation and empowerment of individuals in the development sphere, endorsing face-to-face communication as much as possible.

The principles further underscore the importance of measuring progress through tangible, working software, maintaining a steady development rhythm, relentless focus on technical excellence and elegant design, a pursuit of simplicity, encouragement of self-organizing teams, and a continuous cycle of reflection to enhance overall effectiveness. This agile philosophy not only offers a roadmap for development but also embodies a mindset that thrives on adaptability and continual improvement.

FROM WATERFALL TO AGILE

The contrast between the waterfall model and the agile approach is akin to comparing a rigid blueprint to a flexible canvas in the realm of software development. The waterfall model, characterized by its five sequential phases, represents a highly structured approach, where teams strive to adhere closely to a predefined project plan.

In stark contrast, the agile methodology embraces an empirical mindset, weaving iterative and incremental processes into its fabric. This flexibility allows agile teams to pivot in response to customer feedback, treating a project plan not as an immutable document but as a dynamic framework evolving with the project's progression.While highly defined models emphasize strict adherence to an initial project plan, agile teams view plans as malleable, adjusting and evolving as the project unfolds. The agile model integrates change seamlessly, introducing customer inspections at the end of each iteration. This iterative feedback loop becomes the compass for refining and adapting processes in subsequent iterations.

Traditionally, project success has been gauged by how closely a development team adheres to predetermined constraints of scope, cost, and schedule. In contrast, the agile triangle redefines success by centering on the delivery of value and quality within these constraints. It's a shift from rigid adherence to a plan to a more fluid and customer-centric approach, where adaptability and continuous improvement take precedence.

HOW IS AGILE AUDITING WORKS

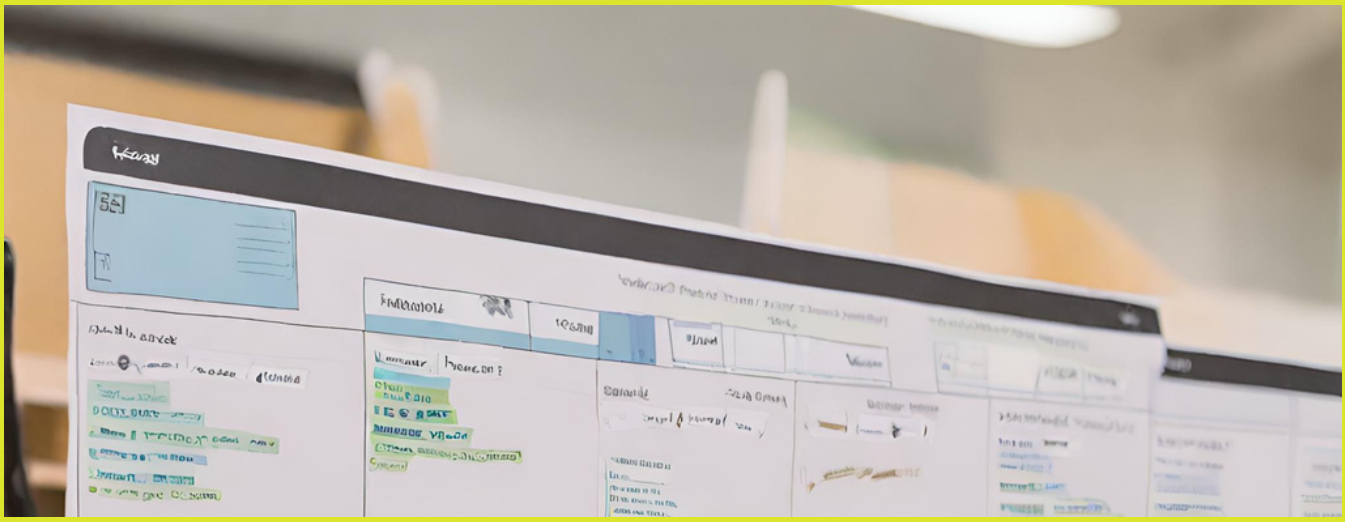
THE AUDIT BACKLOG

In the realm of agile auditing projects, the driving force is a meticulously crafted audit vision envisioned by the Product Owner. This vision is encapsulated and articulated in what is known as the Audit Backlog.

The Audit Backlog serves as a dynamic repository, a prioritized compendium of essential tasks and objectives. This list is meticulously ranked based on their perceived value, with the most impactful and crucial items occupying the upper echelons. Unlike static project plans, the Audit Backlog is a living document that undergoes continuous evolution throughout the project's lifecycle. Items are in a constant state of flux, with new elements being introduced, others retired, and priorities recalibrated as the project unfolds.

In essence, the agile auditing approach thrives on this adaptive framework, acknowledging that the landscape of audit requirements can shift. This dynamic and responsive Audit Backlog not only captures the essence of the audit vision but also serves as a compass, guiding the team through a landscape of changing priorities and evolving project dynamics.

HOW IS AGILE AUDITING WORKS

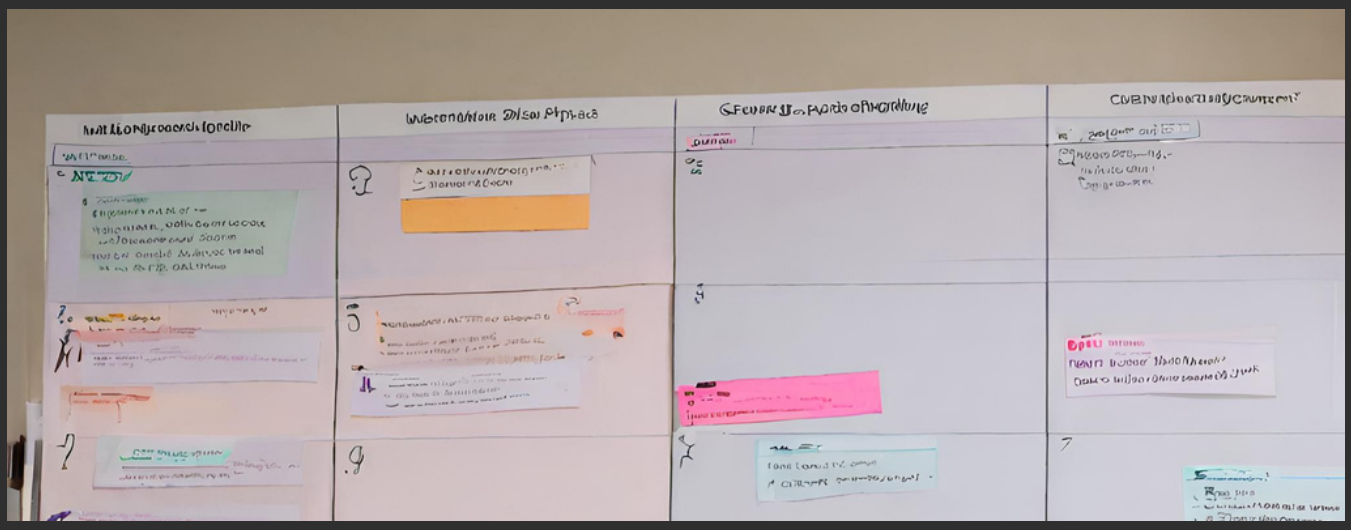


THE SPRINT

In the agile methodology, sprints represent concise and focused iterations of work, usually spanning a duration of 1 to 4 weeks. These sprints operate within a well-defined timeframe, adhering to a fixed schedule with a predetermined end date. Regardless of whether all the planned tasks are completed within this timeframe, the sprint concludes on the specified date. This distinctive characteristic of fixed durations adds a layer of discipline and time-boxing to the development process, instilling a sense of urgency and emphasizing the importance of delivering tangible outcomes within each sprint.

Unlike traditional project timelines that might be subject to extensions, agile sprints are resolute in their commitment to closure on the agreed-upon date. This rigid adherence to fixed durations cultivates a culture of predictability and prompts teams to prioritize tasks efficiently, fostering a dynamic and results-oriented approach to project development.

HOW IS AGILE AUDITING WORKS



SPRINT PLANNING

At the commencement of every sprint, the stage is set through the Sprint Planning Meeting. This collaborative session involves the Product Owner and the Audit Team, facilitated by the ScrumMaster. Together, they delve into the intricacies of the Audit Backlog, scrutinizing priorities and delving into the overarching goals and context of each item. During this strategic gathering, the Audit Team, guided by the prioritized Audit Backlog, makes a commitment to accomplish specific tasks by the sprint's conclusion.

To translate these commitments into actionable steps, each selected item undergoes a meticulous design process, breaking down into a series of individual tasks. This detailed breakdown is encapsulated in a document known as the Sprint Backlog. The Sprint Backlog serves as a dynamic roadmap, capturing the granular details of tasks required for the successful completion of each committed item. This comprehensive approach not only ensures a clear understanding of the objectives for the sprint but also provides a tangible guide for the team to navigate and execute their tasks efficiently.

HOW IS AGILE AUDITING WORKS

DAILY SCRUM MEETING

As the sprint gains momentum, the Audit Team actively participates in a pivotal Agile practice known as the Daily Stand-Up Meeting. This brief and focused gathering, lasting around 15 minutes, unfolds like a daily ritual, occurring at a set time every workday, with the entire team in attendance. The primary purpose of this meeting is to share critical insights and updates on the team's progress. Team members succinctly present essential information needed for a comprehensive inspection of ongoing work, fostering transparency and collaboration among team members.

During the Daily Stand-Up Meeting, the shared information has the potential to trigger immediate replanning and further discussions, signaling the adaptive nature of Agile methodologies. This real-time exchange of updates not only keeps everyone informed but also provides a platform for quick responses to emerging challenges, ensuring that the team remains agile and responsive to the evolving dynamics of the audit project.

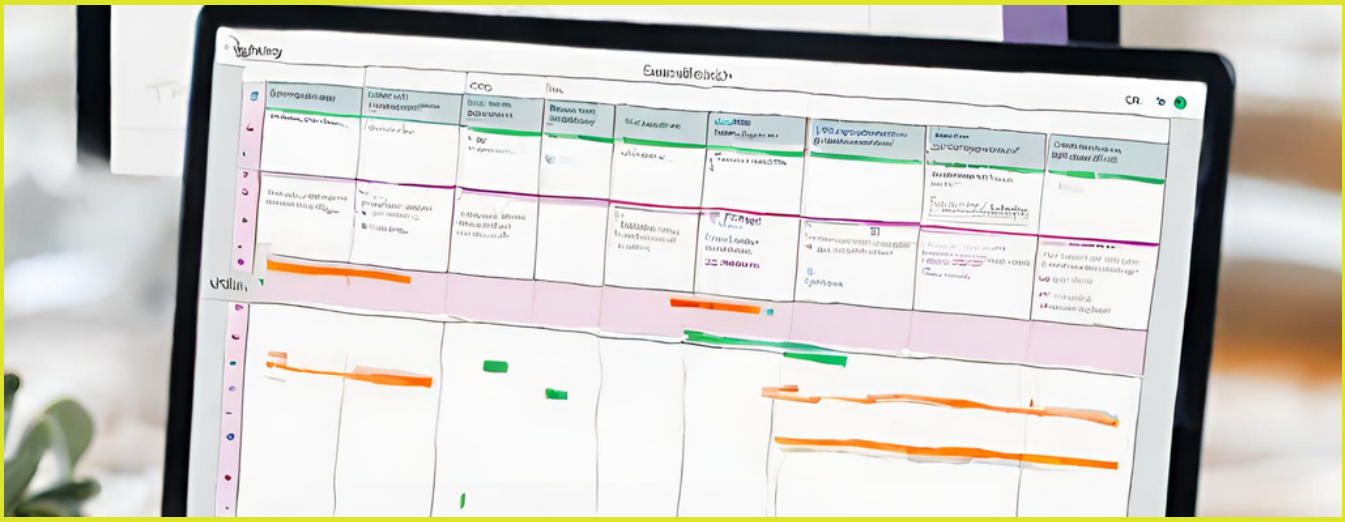
HOW IS AGILE AUDITING WORKS

SPRINT REVIEW AND RETROSPECTIVE

Upon the conclusion of a sprint, the Audit Team and stakeholders convene for the Sprint Review—an integral session for inspecting the outcomes of the sprint, engaging in comprehensive discussions, and collectively charting the course for the next steps. Attending this crucial meeting are not only the Product Owner, Team Members, and ScrumMaster but also a diverse array of participants such as customers, stakeholders, experts, executives, and anyone with a vested interest in the audit project.

Directly succeeding the Sprint Review, the team gathers for the Sprint Retrospective, a pivotal opportunity for a candid and introspective discussion. During this reflective session, team members delve into what aspects are proving effective and what areas require improvement. The retrospective serves as a forum for the team to collaboratively agree on changes to implement, fostering a continuous improvement mindset within the Agile framework. This structured approach ensures that lessons learned from each sprint contribute to the refinement and optimization of the audit processes in subsequent iterations.

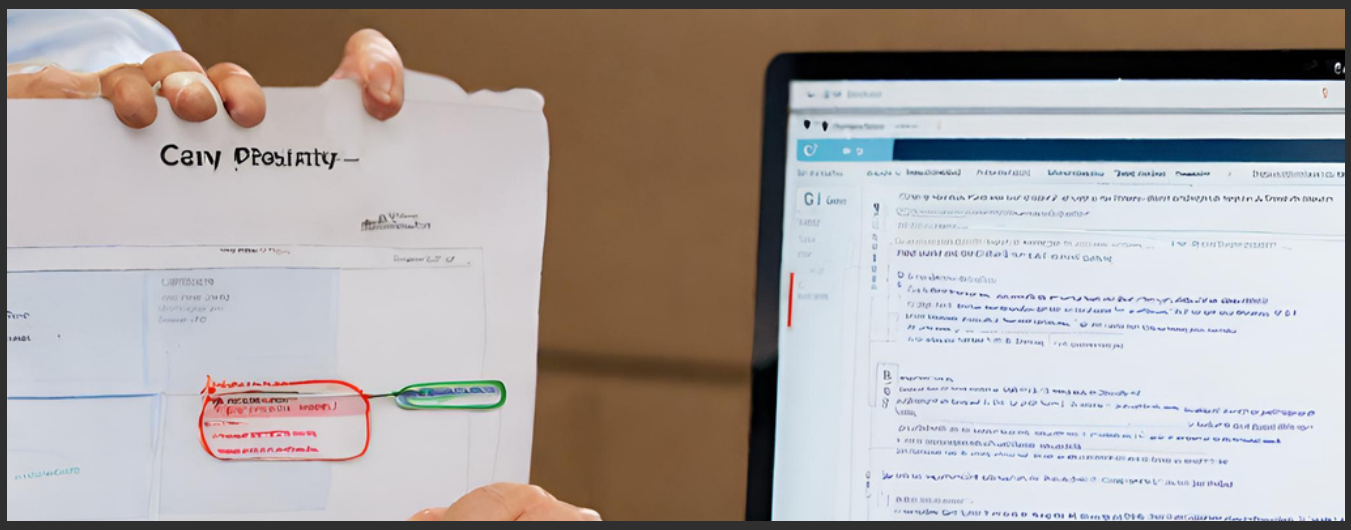
INTRODUCTION TO AGILE AUDITING PLANNING



Agile Auditing Planning emerges as a valuable strategic approach, offering a multifaceted set of benefits that extend across the audit landscape. Its impact is far-reaching, reducing risk and uncertainty, enhancing decision-making processes, fostering trust within the team, and facilitating seamless communication with stakeholders. By integrating Agile principles into auditing planning, organizations cultivate a dynamic and adaptive environment that is inherently responsive to changing circumstances.

Within the Agile framework, planning is a multi-layered endeavor, addressing various horizons from the day-to-day activities to overarching strategic goals. Agile teams meticulously navigate through levels of planning, encompassing the day-to-day, iteration, release, product, portfolio, and strategic perspectives. Collaboration between audit customers and auditors is paramount during Agile Auditing Planning, where high-level discussions occur to determine the inclusion of specific audit backlog items and the number of iterations required to achieve audit objectives. Iteration planning, a pivotal phase, involves detailed task planning for a specific iteration, drawing insights from previous iterations to optimize efficiency. In the day-to-day context, brief daily meetings provide auditors with a platform to discuss progress, immediate plans, and potential obstacles, ensuring continuous alignment with the evolving needs of the audit project. In an agile approach, audit planning involves gathering requirements, creating audit backlog items, prioritizing tasks, conducting audit, and setting a delivery date.

INTRODUCTION TO AGILE AUDITING PLANNING

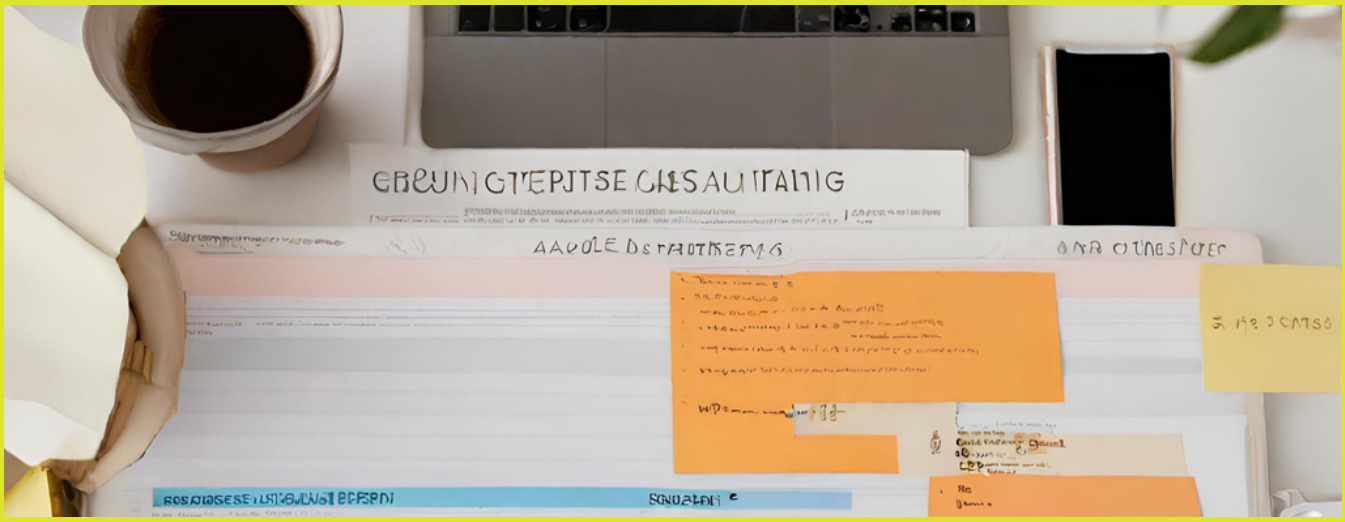


INITIATING AN AGILE AUDITING PROJECT

Initiating an agile auditing project kicks off with a foundational step: crafting a robust business case and an audit vision. The business case serves as a concise yet comprehensive document delineating the potential of the audit project. It outlines the project's goals, articulates a strategic approach for their achievement, and presents a clear vision of the project's purpose. This document encompasses crucial elements such as milestones, required investments, and anticipated outputs, providing stakeholders with a holistic understanding of the venture's scope and potential impact.

Simultaneously, the audit vision takes center stage, offering a vivid portrayal of what the project will deliver. This vision is encapsulated in a statement that not only articulates the tangible outcomes but also defines the key players involved in product creation and outlines the methodology that will guide the work. The audit vision sets the stage for a shared understanding among stakeholders, aligning expectations and establishing a cohesive framework for the collaborative efforts ahead. Together, the business case and audit vision form the bedrock for the agile auditing project, laying out a clear path for success and fostering a shared sense of purpose among all involved parties.

INTRODUCTION TO AGILE AUDITING PLANNING

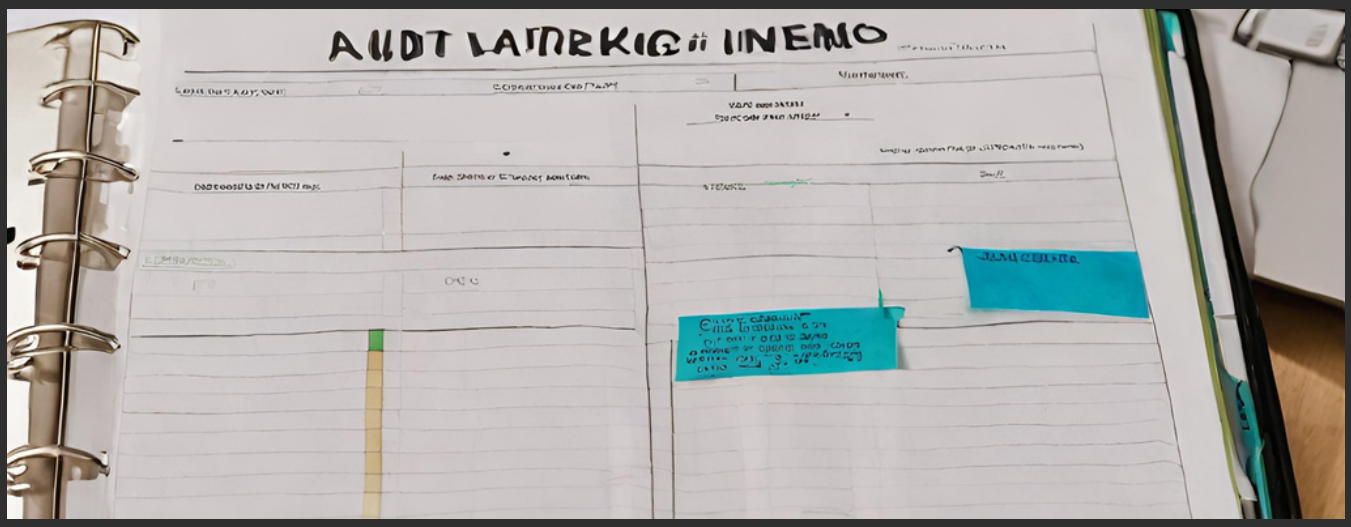


REQUIREMENTS GATHERING

In the realm of agile auditing, the scope of an audit project is defined by dynamic control, prioritizing tasks based on their potential for significant value addition. Unlike traditional approaches, agile methodologies emphasize flexibility, enabling swift adaptation to changing requirements and strategic prioritization aligned with client needs. Agile audit teams engage in proactive and collaborative efforts to gather audit requirements, ensuring close alignment with client expectations.

This iterative process fosters a streamlined, client-focused approach to project scoping, emphasizing adaptability, value, and continuous improvement. Furthermore, the teams strategically allocate resources to high-impact areas, enhancing efficiency and client satisfaction throughout the audit lifecycle.

INTRODUCTION TO AGILE AUDITING PLANNING



PRIORITIZING AUDIT BACKLOG ITEMS

Within the framework of an agile project planning methodology, the collaboration between the audit team and the customer is pivotal in prioritizing backlog items. This collaborative effort involves arranging items in order of improvement urgency. Key considerations in prioritizing audit backlog items encompass their perceived value, the auditing cost involved, associated risks, and dependencies on other elements within the project. This approach ensures a strategic and cooperative decision-making process that takes into account the multifaceted aspects of each audit item, promoting efficiency and effective allocation of resources.

Additionally, the agile approach encourages continuous communication and feedback between the audit team and the customer throughout the prioritization process. This iterative collaboration allows for adjustments based on evolving project dynamics and ensures that the most crucial elements are addressed in a timely manner. By incorporating factors such as value, cost, risk, and dependencies into the prioritization framework, agile project planning not only enhances adaptability but also optimizes the overall impact of the audit process, fostering a more responsive and client-centric approach.

INTRODUCTION TO AGILE AUDITING PLANNING

ESTIMATING VELOCITY

Determining Speed: When it comes to gauging the team's momentum, the utilization of the MoSCoW model emerges as a valuable tool. This method empowers the team to navigate through the intricate landscape of audit backlog items, strategically categorizing them into distinct quadrants – the imperative must-haves, the aspirational should-haves, the plausible could-haves, and the contemplative would-haves. By doing so, the team not only gains a comprehensive understanding of the backlog's scope but also streamlines the prioritization process, ensuring that efforts are concentrated on elements that align most closely with project goals and objectives.

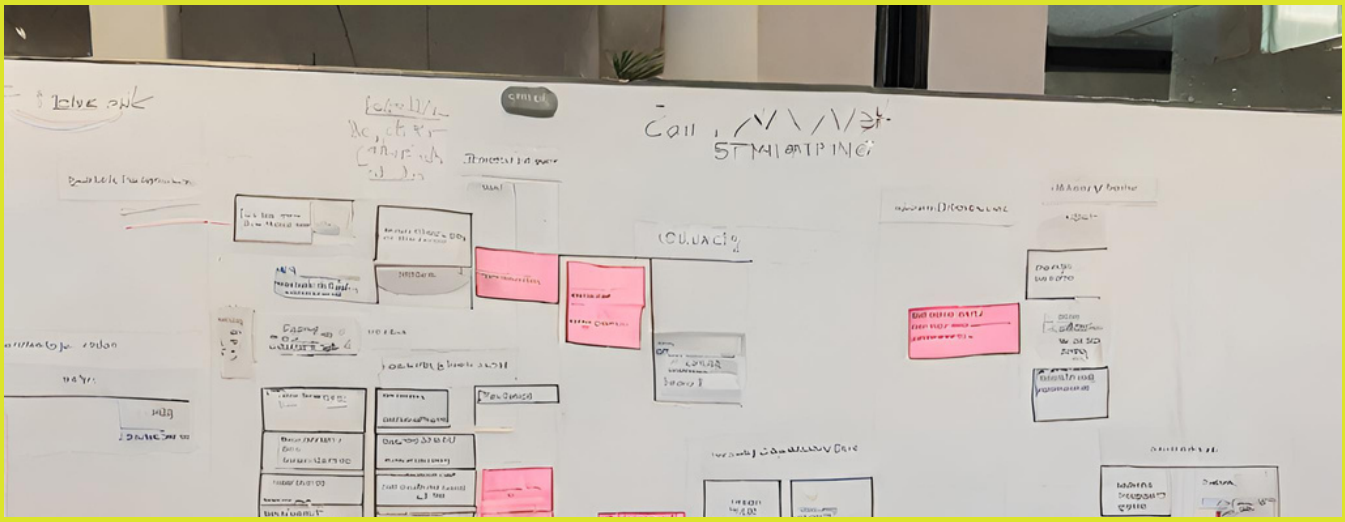
Navigating Priorities: The MoSCoW model serves as a compass for teams grappling with the complexity of audit backlog management. By delineating items into essential must-haves, desirable should-haves, potential could-haves, and discretionary would-haves, the team gains clarity on the critical path forward. This systematic approach aids in establishing a roadmap that not only enhances efficiency but also fosters a collective understanding of the relative importance of each backlog item. Through this nuanced prioritization, the team can confidently embark on the journey of addressing audit challenges, aligning efforts with overarching project priorities and objectives.

ITERATIVE PLANNING AND ESTIMATING

Upon gauging the intricacies of audit backlog items, forecasting team velocity, and meticulously arranging backlog priorities, the culmination of these steps marks the conclusion of the audit planning process. Typically, a comprehensive audit plan operates under the premise that backlog items demand a time commitment ranging from two to five days for thorough completion.

In aligning with agile methodologies, a judicious distribution of workload sees approximately 10 to 14 items strategically assigned to each sprint. This tailored approach ensures not only the efficient utilization of team resources but also a synchronized progression through the audit tasks, ultimately contributing to the overarching success of the auditing endeavor.

ITERATIVE PLANNING AND ESTIMATING

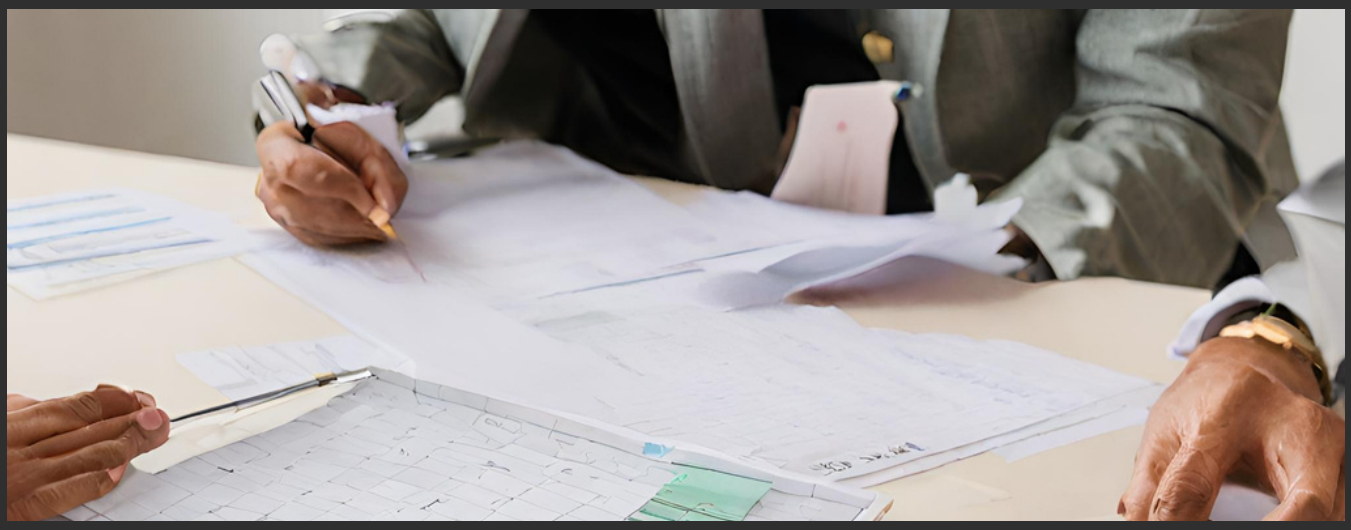


THE ITERATIVE AUDIT PLANNING

In the dynamic realm of agile auditing projects, the strategic planning phase unfolds just before the commencement of each sprint. This pivotal stage involves a sprint planning meeting, typically spanning one to two hours for each week integrated into a sprint cycle. The key attendees at this collaborative session include the product owner, the adept Scrum Master, and the dedicated audit team.

Within the confines of the sprint planning meeting, participants engage in a multifaceted process. They adeptly recalibrate the priorities of audit backlog items, skillfully estimate the anticipated velocity of the audit team, and collectively formulate a succinct sprint goal. Furthermore, the team meticulously cherry-picks pertinent backlog items, breaks them down into granular tasks, and assigns estimations to each task, ensuring a comprehensive roadmap for the upcoming sprint.
As the outcome of this strategic gathering, three pivotal outputs emerge: the crystallized sprint goal, a refined audit backlog, and a meticulously crafted sprint schedule. These outputs not only guide the team through the intricacies of the upcoming sprint but also lay the foundation for a synchronized and effective execution of the audit plan.

ITERATIVE PLANNING AND ESTIMATING



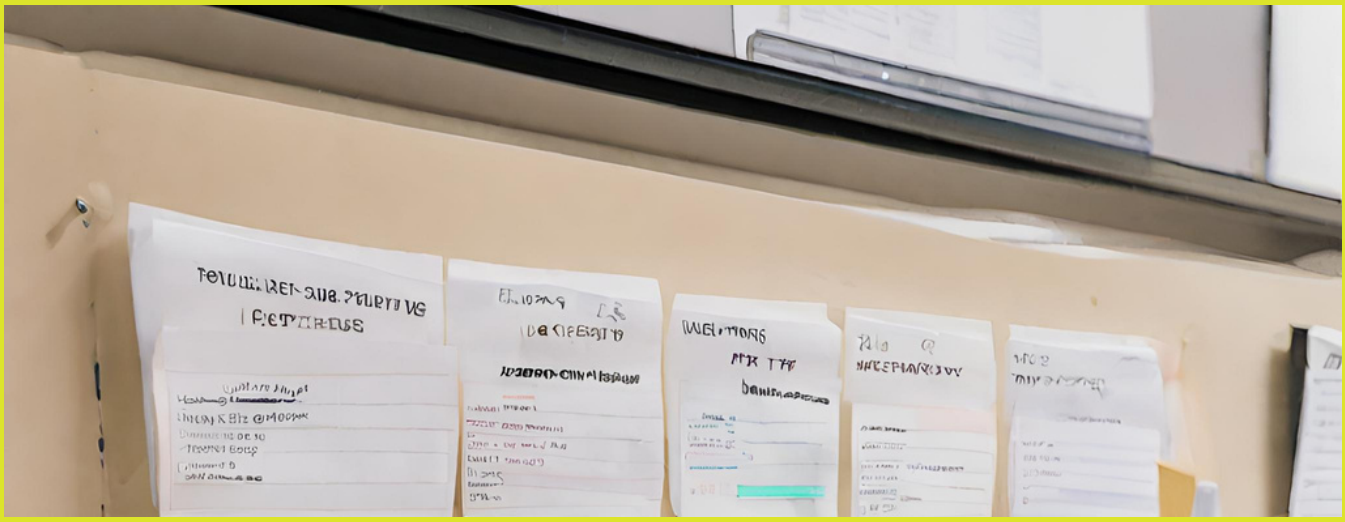
CREATING THE AUDIT BACKLOG

Within the sphere of sprint planning, an agile audit team adheres to a structured three-step process for crafting an audit backlog.

To initiate, the team undertakes the task of dissecting any excessively large audit backlog items, seamlessly dividing them into multiple, more manageable components. Each distinct backlog item undergoes scrutiny to ensure its autonomy, negotiability, value, estimability, small scale, and testability – collectively forming a set of criteria that streamlines the auditing process.
Moving forward, the team delves into the granular details by breaking down each backlog item into meticulously defined auditing tasks. These tasks are characterized by their specificity, measurability, achievability, relevance, and adherence to predefined time constraints, ensuring a comprehensive and systematic approach to the audit workflow.

Concluding this meticulous process, the team undertakes the crucial task of estimating the effort required for the completion of each defined task. This estimation, often conducted in ideal hours, serves as a pragmatic gauge of the workload, paving the way for a judicious allocation of resources and a well-informed execution strategy throughout the audit process.

ITERATIVE PLANNING AND ESTIMATING

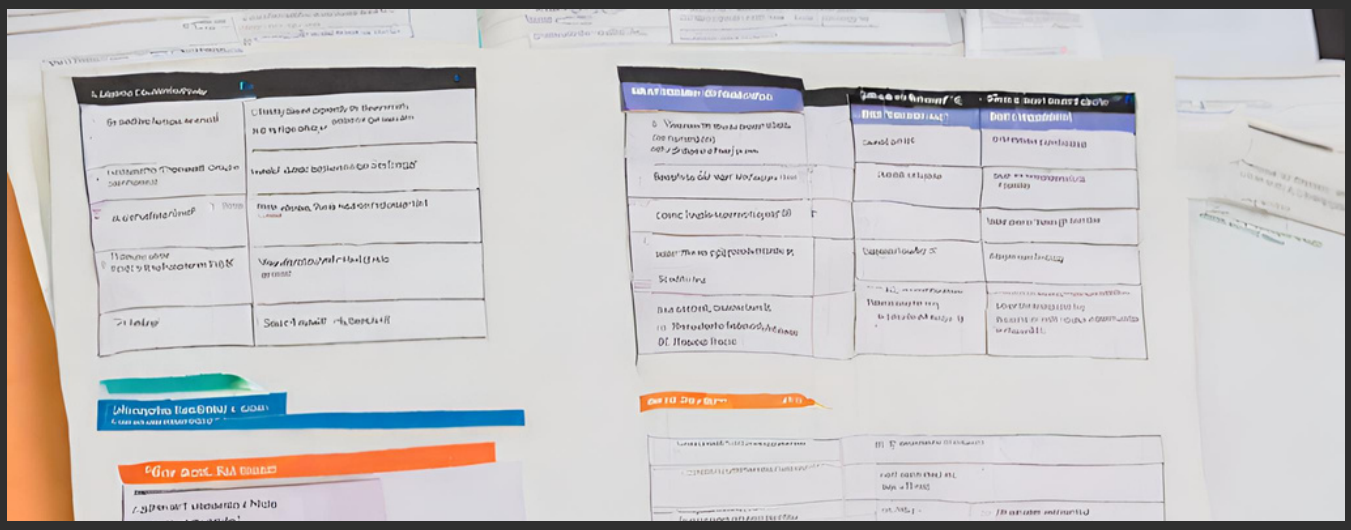


SCHEDULES AND BUFFERING

In steering an agile auditing project towards timely completion, the incorporation of different buffers proves instrumental – encompassing feature, project, and resource buffers.

For determining a well-fitted project buffer, a variety of methodologies come into play. One approach involves employing the critical chain method or opting for the square root of the sum of the squares method. These quantitative techniques bring a mathematical precision to buffer calculation, considering various uncertainties and risks. On a more straightforward note, a practical alternative involves the summation of average-case estimates for tasks or backlog items, with the result then divided by two. This method, while less intricate, offers a pragmatic means of introducing a buffer that accommodates potential variations and uncertainties, contributing to the overall project resilience and on-time delivery.

ITERATIVE PLANNING AND ESTIMATING

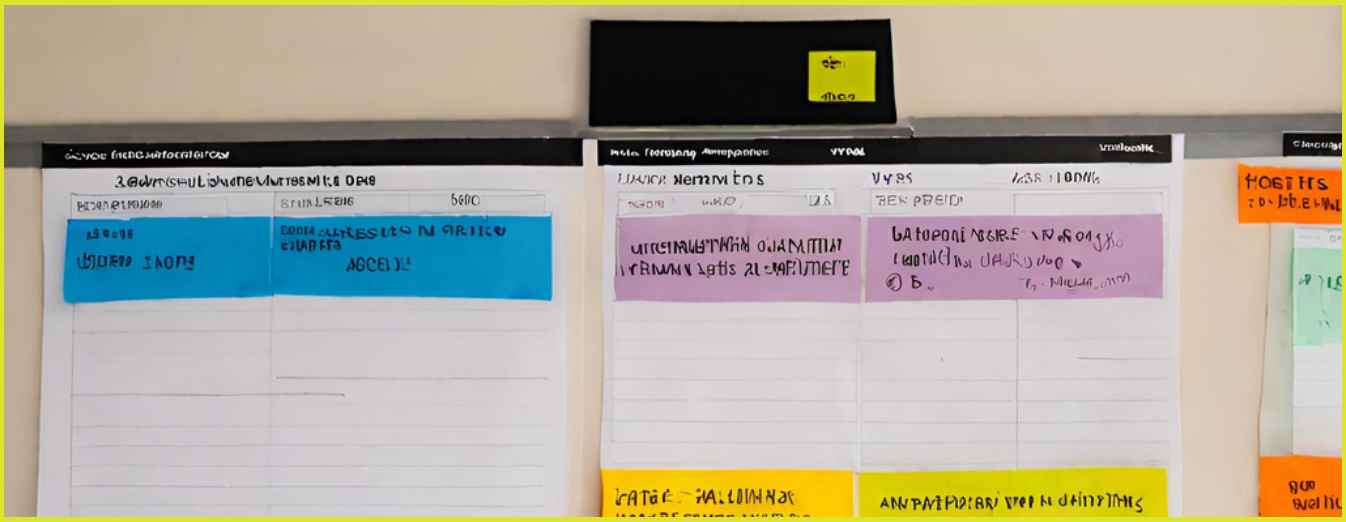


AGILE AUDITING PLAN FOR COMPLEX PROJECTS

In the realm of expansive and intricate audit projects, adept project leaders should orchestrate sprint planning with a strategic rolling lookahead approach. This involves crafting plans not just for the imminent sprint but extending the foresight to encompass the next few sprints. This nuanced technique ensures a more comprehensive understanding of the evolving project landscape and facilitates proactive adjustments to better align with emerging priorities and challenges.

In situations where there's a perception that a project may not seamlessly align with agile principles, a judicious consideration is to explore the adoption of a hybrid model or even a traditional waterfall model. This flexible approach acknowledges the diverse nature of projects, allowing for a tailored methodology that best suits the unique characteristics and requirements of the audit endeavor. This adaptability underscores the importance of pragmatic project management, ensuring that the chosen methodology optimally supports the project's overarching goals and complexities.

MONITORING AND REPORTING

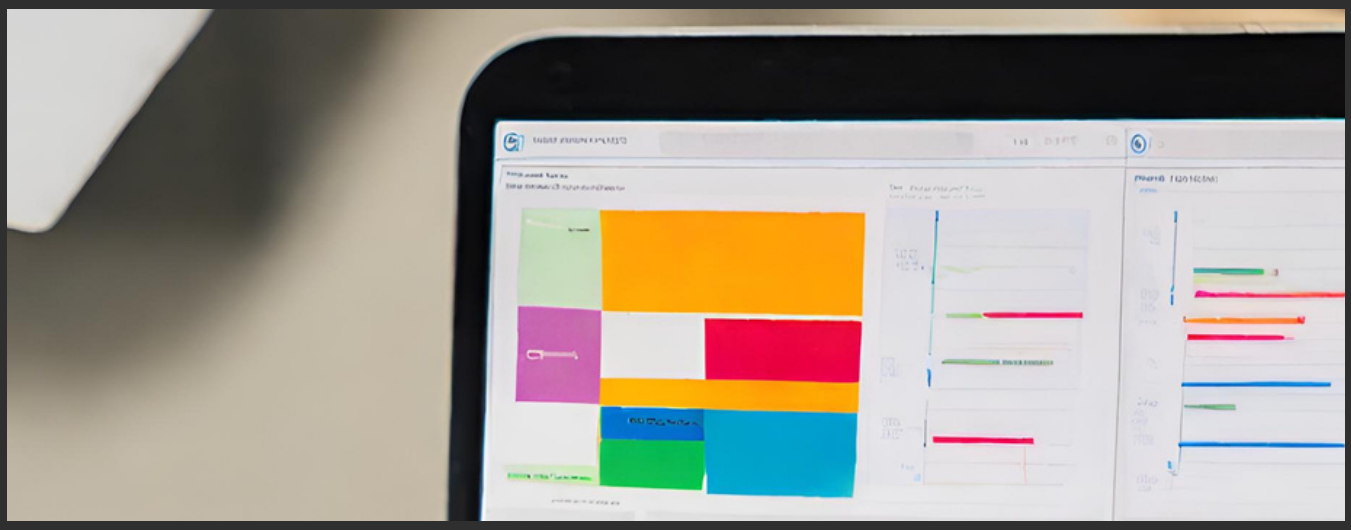


MONITORING SPRINT PROGRESS

Evaluating the trajectory of an agile auditing project hinges on a distinctive approach where the emphasis lies on evaluating the outcomes of sprints in the context of audit requirements. Instead of a traditional method that involves comparing planned versus actual progress, the focus shifts towards aligning completed sprints with the overarching audit objectives. This nuanced perspective ensures that the assessment is rooted in the tangible fulfillment of audit requirements, fostering a more meaningful and outcome-driven evaluation.

On a daily basis, the agile team employs standup meetings as a dynamic tool for progress tracking and obstacle identification. These brief and focused gatherings serve as a proactive forum where team members share updates, discuss ongoing tasks, and collaboratively address any impediments that may arise. By integrating this daily checkpoint mechanism, the team ensures a real-time understanding of project dynamics, allowing for swift adaptations and resolutions to challenges, ultimately contributing to the project's overall agility and responsiveness. In addition,a team may use an iteration backlog,task board, and burn charts to track its progressduring an iteration. Managers and other stakeholders may also track progress usinga burnup chart.

MONITORING AND REPORTING



MONITORING AND REPORTING AUDIT PROGRESS

Maintaining the agility of an audit project necessitates a continual evolution of project plans, incorporating updates that mirror the progress made, shifts in requirements and priorities, and any refined estimates. The dynamic nature of agile auditing underscores the importance of a living project plan that adapts to the evolving landscape, ensuring alignment with the project's objectives. In the process of updating audit plans, a vigilant eye should be cast on the team's velocity – a measure of the work completed during each sprint – and the frequency of unresolved audit backlog items. These metrics serve as invaluable indicators of the project's pace and the efficacy of the team's efforts, guiding the adjustment of plans to enhance efficiency and responsiveness.

For effective monitoring and reporting of project progress, agile auditing projects often leverage tools such as burnup and burndown charts, which visually represent completed work against time. Additionally, parking lot charts offer a comprehensive overview of pending items and potential risks, while defect reports illuminate areas requiring attention and refinement. This multifaceted approach ensures a holistic understanding of project dynamics, facilitating informed decision-making and fostering a proactive stance in addressing challenges.

THE FUNDAMENTALS OF AGILE AUDIT TEAMS

THE AGILE AUDITING PROJECT LEADER

Distinguishing between traditional and agile auditing roles unveils divergent methodologies in decision-making, project planning, and overall management. Nevertheless, both realms demand a fusion of exceptional people management, leadership acumen, and robust technical expertise.

In the agile auditing landscape, a project leader assumes a distinctive role by treating the customer as a collaborative partner, emphasizing a continuous improvement ethos throughout the project lifecycle.

This leader functions not only as a facilitator but also adopts the dual role of a servant-leader, prioritizing the team's needs and enabling an environment conducive to innovation and adaptability. This approach contrasts with traditional methodologies, marking a paradigm shift towards customer collaboration, iterative progress, and servant-leadership principles in the dynamic realm of agile auditing.

THE FUNDAMENTALS OF AGILE AUDIT TEAMS

THE AGILE AUDITING TEAM

In the realm of agile auditing, teams exhibit a distinctive composition, often characterized by cross-functional diversity and a self-organizing ethos. Members within these teams are empowered with the autonomy to make decisions independently throughout the auditing process, fostering a culture of adaptability and distributed responsibility. Challenges within agile auditing teams typically stem from miscommunications and managerial misalignments. Instances of confusion regarding a project's mission and scope can impede progress, introducing a layer of complexity that, when left unaddressed, may lead to inefficiencies and divergent efforts.

Moreover, team dysfunctions may arise when there is a departure from agile principles. Failure to adhere to the core tenets of agility, such as continuous collaboration, iterative progress, and open communication, can trigger disruptions within the team dynamics. In essence, the success of agile auditing teams hinges on a harmonious integration of cross-functional capabilities, self-organization, and a steadfast commitment to the principles that define agile methodologies.

MANAGING DISTRIBUTED AGILE AUDITING TEAMS

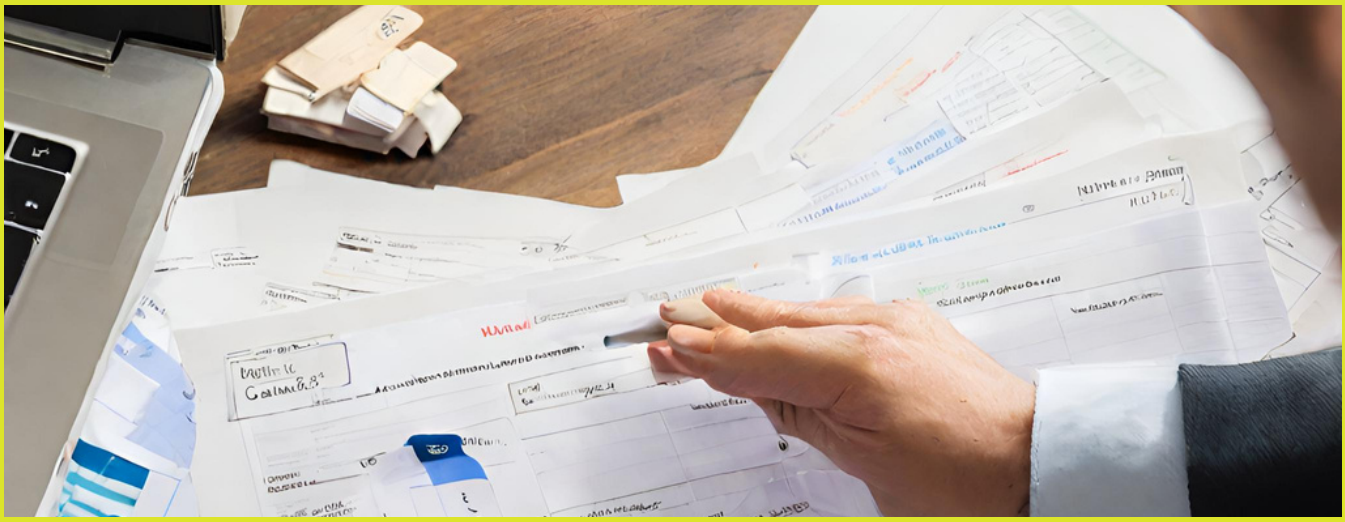
Managing a distributed agile auditing team presents unique challenges that require thoughtful strategies. One key approach is to emphasize the creation of cross-functional teams, bringing together individuals with diverse skills and expertise. Building strong working relationships among team members is equally crucial for fostering a cohesive and collaborative environment. Utilizing interactive modes of communication ensures effective information exchange in a dispersed setting, and promoting a culture of knowledge sharing enhances the team's collective capabilities.
In addition to interpersonal dynamics, the structural aspects of team management play a pivotal role.

Organizing regular meetings at appropriate intervals provides a structured platform for updates, feedback, and collaborative discussions. Furthermore, embracing online collaboration and meeting tools leverages technology to facilitate seamless communication and coordination among team members. By integrating these strategies, a distributed agile auditing team can overcome challenges and work together cohesively to achieve their goals.

DOCUMENTATION

In the realm of agile auditing projects, the emphasis lies on avoiding unnecessary documentation for every conceivable risk or strictly adhering to standardized processes. While not all information needs to be shared across multiple teams, an agile auditing team may find value in crafting certain traditional documents. These documents serve the purpose of enhancing communication among geographically dispersed team members and providing a foundation for future audit activities. Typical documents generated by an agile auditing team encompass a vision statement, project overview, requirements documentation, testing materials, evidence compilation, and comprehensive reports.

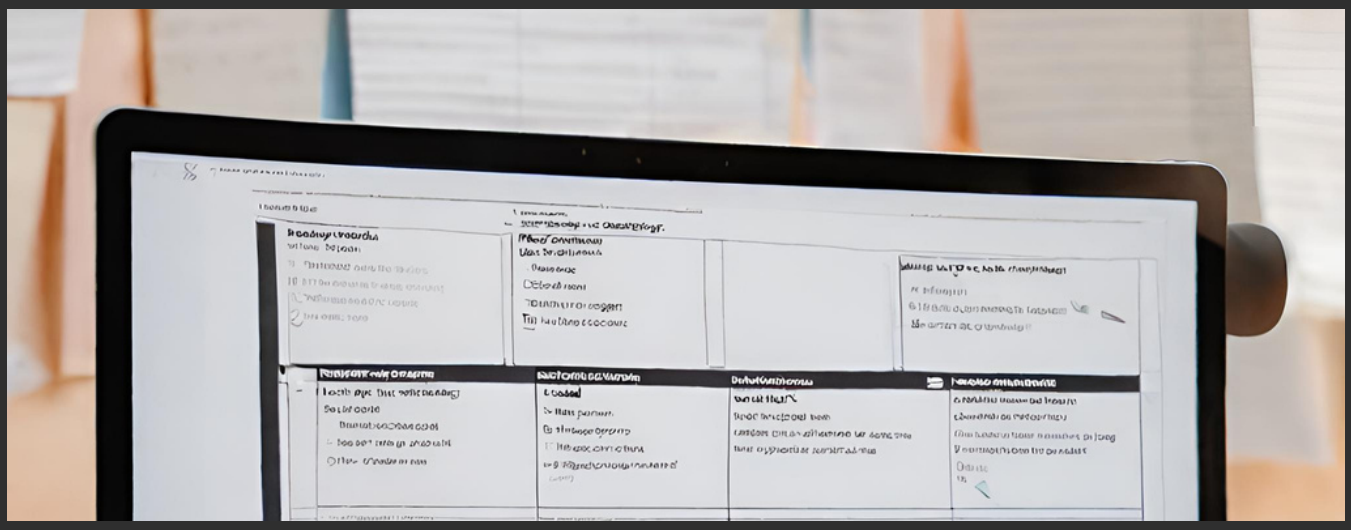
The key criterion for a document to align with the agile philosophy is that its benefits should outweigh the costs associated with its creation and maintenance. Agility in documentation implies a focus on being streamlined, essential, and serving a clear purpose within the dynamic framework of the agile auditing process.



RISK MANAGEMENT

In the sphere of agile auditing, the core focus in risk management revolves around proactively mitigating potential challenges that might pose a threat to the seamless delivery of value. Whether operating within traditional or agile auditing project teams, the strategies applied in risk management planning, identification, response planning, analysis, and monitoring and controlling exhibit a notable degree of consistency. Both methodologies adhere to similar principles, emphasizing the importance of a proactive and comprehensive approach to navigate potential risks and ensure the overall success of the auditing process.

Within the dynamic landscape of agile auditing, effective risk management serves as a unifying factor between traditional and agile project teams. The shared commitment to common principles and methodologies underscores the significance of a strategic and vigilant approach in identifying, analyzing, and addressing risks throughout the entirety of the auditing endeavor.



QUALITY

Divergences arise between traditional and agile auditing methodologies when it comes to their perspectives on quality planning, quality assurance, and quality control. While traditional auditing places its primary focus on audit quality, the agile approach extends this emphasis beyond the audit outputs alone. In the agile framework, there's a heightened recognition of the importance of quality in team communications, relationships, resource utilization, and overall conduct. Agile practices geared towards enhancing audit quality involve measures to reduce subpar audit outputs and the process of refactoring existing outputs.

The link between low-quality work and suboptimal audit outputs is a key consideration in the agile approach. The ramifications of inadequate audit outputs often manifest in the need for additional work down the line. Various factors contribute to the generation of low-quality audit outputs, including inconsistent audit standards, insufficient skills and knowledge, and the pressure of tight deadlines. In addressing these challenges, agile auditing embraces the concept of refactoring, which entails restructuring audit outputs to streamline findings and eliminate unnecessary duplication.

AGILE AUDITING CONTROL LIST

TRADITIONAL APPROACH

Audit Plan

- Prescriptive
- Hierarchical socialization process— many reviews
- Internal audit does not consistently solicit the feedback of business owners on audit scope

Audit Fieldwork

- Preassigned team members — focus area
- Fieldwork/testing in scope with limited exceptions
- Project lead accountable — budget and project timeline
- Independent scope area performance • "Findings" validated through status meetings

Review

- Hierarchical audit report writing process — carious levels and reviews
- Robust and detailed audit report
- Business owner review almost finalized report
- Audit opinion basis facts and activities during scope period

AGILE APPROACH

Audit Plan

- ☑ Flexible, allowing broader coverage
- ☑ Value-added focus
- ☑ Active business owner's involvement

Audit Fieldwork

- ☑ Integrated fieldwork execution
- ☑ Assign focus area by sprint backlog
- ☑ Discussing roadblocks via daily scrum
- ☑ Scrum lead accountable — efficiency and value
- ☑ Focused sprint — efficient delivery
- ☑ Feedback and reconsideration post every sprint

Review

- ☑ Sprint retrospectives — consolidation of previous insights
- ☑ Review completed work with stakeholders
- ☑ Streamlining and drafting report collaboratively
- ☑ Consolidation of viewpoints and future insights in audit report during scope period

THANK YOU FOR READING!

Stay connected with us for more updates and offers.

ITGT Consultancy

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