User manual
Auditing

This standard is used by:

CERRIX B.V.

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1. Introduction

This user manual describes the use of the Auditing module for CERRIX. This module supports the Auditing process.

In CERRIX the Auditing process is a general tool that can be configured to make it fit the requirements of your organisation. Main steps of the process:

Define Universe Objects & Assess Risks → Audit Planning → Audit Preparation → Audit Execution → Findings & MOI's
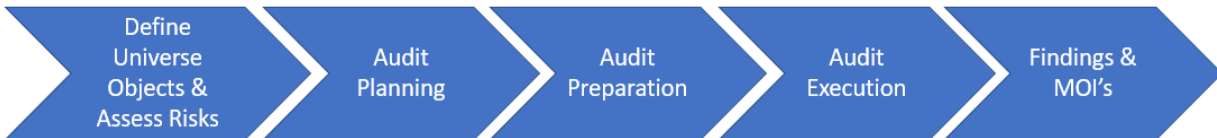
2. General settings

2.1 User roles

The User administrator can set the roles Chief Audit Executive, Auditor and Auditee.
- Chief Audit Executive: can approve each major step in the workflow
- Auditor: can do all the work for an Audit and can review audits
- Auditee: can be assigned the auditee role in an audit. Only users with the Auditee role can be selected as auditee for a specific audit. When selected as auditee for an audit, the auditee will be able to see the audit details page and the document request page.

Tip: Because the Auditee is a general role, it is advised to let the Auditee be part of a general user role group.

2.2 Dashboard

For Auditors and Chief Audit Executives a dashboard can be created that is available by default.
For users with Audit module rights it is also possible to create their own Audit dashboard. (In dashboard tab, create new, add widget (via button on top right) and drag the widget on the bottom of the list to the grid)

2.3 Audit Standing data (for Audit administrators only)

The Audit Administrator can define the settings of the Audit module

Audit Universe

You can predefine the values to use in the dropdown fields for Impact, Control environment , Overall risk score and Assessment score.
For Control environment you can define the controls you want to be included in the Universe classification. (there are several fields available per control).

Audit Findings
- Severity: For the field Severity the dropdown can be specified
- Follow-up: Options can be specified such as: none, recommendation, corrective action

Audits
- Workflow: the full workflow is a given. You cannot change the workflow in this version.
- Audit type: per audit type you can define dedicated Observation scores per fieldwork step

- Risk Assessment fields: per audit type you can define your own set of fields that defines/summarises a risk assessment in your organisation. Tip: Please do check the visible checkbox otherwise the field will not be seen. (Small bug in this issue: do not use the combination Required yes and Visible No.

2.4 Audit mails

For each of the steps in the workflow a mail is available, to inform the Auditor, reviewer or Chief Audit Executive that a task is waiting. If you want to skip a step: inactivate the mail and execute the workflow step as an Audit administrator (or appoint the auditor that role). In history you can always track who did what.

2.5 Forms linked to Audits

In the definition of Forms that need to be available in the Audit, you can define the link to audits. Go to Form options – Main settings. The tab on the far right let you activate the form for Audits.

Note: an audit form can be started from all audits, so be sure to add the Audit nr and Audit name to the form. A good example of a form to be used here, is a form for storing all Audit "lessons learned".

3. Identifying Auditable areas

3.1 Define Universe Objects

Internal Audit departments want to have an overview of all areas where significant risks are present. These areas can be defined in the Audit Universe. In the Audit Universe, Universe object can be created. All Universe objects are together the Audit Universe.

In CERRIX these Universe objects can be described and related to parts of the organisation and to Business dimensions such as Processes, Assets, etc.

These Universe objects can be classified according to
- Control environment aspects (Hard controls, soft controls, level of change, HR, …)
- Assessments

Together these classifications can be summarised in an Overall Risk Score.

3.2 Related data in CERRIX

First and second line information assurance information is very important for Auditors. 'Related data' shows the already present data in CERRIX based on selected organization and business dimensions in Universe Object details. This page helps creating an overview of how the first and second line already handle risks within that Universe Object.

3.3 Audit Periods

In the workspace Audit Periods you can define Periods, for example "2023, 2024". To link a Universe object to a period, open the period details.

In this first version only Universe Objects can be linked to a Period. In a later version Audits can be planned via periods.

4. Audits

4.1 Define Audit details

Essentials for a new Audit are:
- Audit Type: determines the scoring method and the risk assessment fields to be used. Note: the audit type cannot be changed anymore after the first save.
- The persons involved as Auditor, Auditee, reviewer and Chief Audit Executive (CAE)
- Organizations involved
- Business dimensions to be audited, in particular processes.

The other fields can be used optionally and are available in the workspace for filtering:
- Audit plan
- Criticality
- Audit score
- Confidentiality
- Audit objective
- Rationale
- Audit Conclusion

4.2 Document requests
Related documents can be requested via an Auditee in Document Requests. An Auditee can be asked for one or more documents per request.
Per request a message is sent to the Auditee and an Auditee can mark a document request as completed.

4.3 Risk Assessment
Based on linked universe objects, risks and controls a custom risk assessment can be executed. The Risk assessment custom fields can be entered in standing data defined by the administrator.

4.4 Audit Process
The Audit process as is shown in the Audit details page, is divided into 6 steps. Each of these steps is started by an appointed auditor, each step can be reviewed by the reviewer(s), probably a colleague and each step can be approved by the Chief Audit Executive.

4.4.1 Preparation

Auditor fills in all relevant details.

Mandatory fields:
- Audit name
- Audit type: this field is mandatory and after first save cannot be changed anymore. Reason is that observation scores and Risks assessment fields are defined per Audit type.

4.4.2 Fieldwork planning

An audit subpage is available to define fieldwork steps: define the topics that are to be audited. Frameworks can be used to determine these (sub) topics.

Define per Fieldwork step the execution method. This can be done via the button Manage Execution (click on a fieldwork step) and an excel download /upload is started.

Please note: Read the pop up with download and upload information carefully.

4.4.3 Plan of action

Add the plan of action as document to the audit via 'Documents' in the left menu.

4.4.4 Fieldwork execution

In the Audit fieldwork execution all Fieldwork steps are shown in one overview. Fieldwork steps can be directly assessed or viewed in detail. Via the details also findings can be created.

4.4.5 Draft report

Based upon the information in CERRIX a draft audit report is created outside CERRIX. The draft report can be added to CERRIX as a document upload. The draft report is shared/discussed with the Auditee. Based on this discussion Findings and MOIs can be adjusted in CERRIX.

4.4.6 Final report

After reaching a consensus with the Auditee, the final report is created and uploaded in CERRIX. The final report will be signed off by the CAE and then the audit is closed.

5. Finding reports and Measures of Improvement (MOIs)

In the left menu of the Audit the findings report for this Audit can be created. When you create Findings Report, you are directed to a New Findings Report page. This can only be done once per Audit. In the Findings Report Moi can be added and monitored.

6. Links Forms

Forms can be used to gather information. For instance a 'Lessons Learned' Form can linked to an Audit.

7. Options: Delete & Download

Under Options in the left menu you find 2 options:
- Delete the Audit
- Download the audit in excel format. The export contains two tabs:
  - Tab 1: A single row with risk assessment details
  - Tab 2: A list of the audit with fieldwork steps with observation scores and per fieldwork step the findings including details

8. Backlog with Improvements

The following improvements are already part of our backlog.

- Improved workflow including a freeze after closure and making the workflow steps optional
- Connect audits to a period and enable audit planning within these periods
- Better navigation and overviews of the relations between fieldwork steps, findings and MoIs
- Improve the saving options (now it is advised to save all changes before moving to another page)
- Improvement of the export (adding colours and improve the order of subjects within frameworks)
- Show history on Audit Universe Objects (history is recorded, but not shown yet)

Please feel free to suggest your own improvements to us!