Internal audit work automations

1. **Annual planning**

As indicated in the internal audit guideline risk-based audit plan prepared at the beginning of every budget year. The plan contains the following fields

1. **Audit year**: - which indicates the budget year of the plan. 🡪 22/23
2. **Auditees name**: - Head office organ name such as subprocess/Team/District/Branches
3. **Risk Score**: - the calculated risk scores out of 3 or 50 in the case of IT audit
4. **Risk level**: - it is the libelling of the risk based on the risk score with the values of [H:High, M:medium, L:Low]
5. **Status**: - indicates the status of individual audited planned to be performed in the year. The status includes
6. Pending🡪 the plan is just created but not assigned to any team(auditor)
7. Preaudit🡪 assigned to a team and waiting for pre-audit task and engagement plan approvals
8. Active🡪 the Audit team is started field work
9. Reported🡪
10. Post-engagement🡪Follow up
11. Closer/completed🡪 indicates fully completed
12. **Quarter**: - indicates Quarter number(Q1,Q2,Q3,Q4) in which the specific audit activity will going to be performed for reporting purpose
13. **Month**: indicates specific month of the plan executions
14. **Weeks**: indicates the audit the weeks engagement to be finilized
15. **Rectification Status**: - shows the total rectifications status

**[NA: - if the audit is not performed or not reported yet, Unrectified, Rectified]**

1. **Percentage of rectifications**: - percentage of rectifications in quantitively way 40%, 50%--------100%
2. **Timestamp**

Activity track of each status change is required

This should include

1. **Individual plan id**
2. **Previous status**
3. **Change date**
4. **New status**
5. **Changed by**

Quarter and month planning activity will follow the annual plan activity therefore the authorized entity can change the plan and reorders quarter and month arrangement

1. **Audi Assignment from plan list**

Team Managers can assign the audit activity/work to the team to preform pre-engagement and continue subsequent activity such as creation of audit program and actual audit engagement or filed work.

The assignment will have the fields

1. **Audit plan reference number**: - referring the plan.
2. **Descriptions**: team manager message to team specially the team leader
3. Teams’ members list
4. **Contact person**: team leader to be assigned per audit work/engagement
5. **submission date**: date to finalize the audit program/engagement plan preparations
6. **assigner ID**: - team manager, Director, chief
7. **assigned time🡺time stamp**

Note:- Adding the team members after assignment is done

1. **Audit Program/engagement plan**

The audit program prepared by team contact person, the audit program clearly put all the required steps in audit executions, the auditors should put the required information’s in audit program such as

1. **Plan id**: this is same with annual plan id but the source of this id audit assignment
2. General description about the audit
3. start date
4. Expected End Date
5. Standard Average Lead time
6. List of activity with start and end date
7. Total Working Date
8. status [plan approved, progress, submitted, assigned, closed]
9. Creation Time

Audit program details activity,

This is the extensions of audit program detailing each activity such as

1. Plan id: - referring audit program id and the same with annual plan id
2. Activity name:
3. Activity descriptions:
4. Required documentation review
5. Start date: start date of the activity
6. End date: estimated end date of the
7. Auditor id: auditors id who created this activity🡪contact person id
8. Creation time~

Note: the auditors who are in the same engagement can add

1. **Field work Finding registrations**

Once the audit program is approved the auditors can register findings, finding registrations table will have the following details, only the auditors included in the audit program/engagement will be able to register the findings and can further the executions. However, the respective managers, and respective Director and chief can view the findings, the team manager and other subordinates in the engagements can comment the findings. The auditees head or contact person for the current audit can provide response on the findings presented.

1. **Program id/plan id**: refencing the audit program.
2. Areas/category:- lookup table[cash, insurance]
3. Has details: Boolean value updated when the auditors add more details to the findings
4. Finding: long string min 5000
5. Criteria:
6. Impact:
7. Lose in Figures: amount in money
8. Recommendations:
9. Auditees response:
10. Response time: from system
11. Implemented controls:
12. Auditor justifications:
13. is Accepted: -Boolean
14. rectifications Date/plan
15. rectifications Status
16. rectifications-doc: path to the uploaded file to substantiate the rectifications
17. rectifications approved:- the auditor
18. rectified by: aditees
19. Date-rectified:-
20. rectifications-percentage
21. Rectifications Approver id: auditor who approved the rectifications uploaded.
22. isSentToAudtees: Boolean/if true the auditor should not be able to edit the findings

**Note: Response change track**

**Auditees Response to**

The auditee will respond and update the auditees response fields and the response time need to be captured

Track records of the response updates should be captured with time stamp

Once the response is approved/or accepted by the auditor the auditees could not able to change the response.

**Note:- Rectifications**

The audit rectifications will be done by auditees team leader/contact person assigned for this audit unless there is any other arrangement.

the auditees can upload other supportive document to substantiate the rectifications, then the auditors (Folowup officer/auditor) can approve the rectifications,

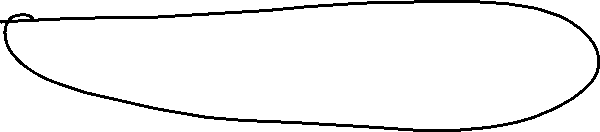
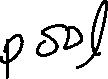
**User Management**

Internal Users

Internal users: the users from internal audit process based on the structure of the process the user is only authorized to see the activity authorized.



Chief Internal Auditor



Head office

Brach Audit Team

Follow-up Team

Director Branch Audit

Director Corporate Audit



Investigation

IFB audit Team

IT audit Team

External Users

This user group includes the auditees and executive

* 1. **1. Chief internal Auditor /Director**
  2. a. Able to review, modify, everything on the system.
  3. b. Able to create, enable, disable, and modify Team Managers
  4. c. Approve, modify team managers plan
  5. d. Able to approve, edit, modify generated report before distributing to auditees and report users.
  6. e. Approve, disable, enable, reset password, modify auditees user account
  7. **2. Senior Team Manager**
  8. a. Create annual, quarter, and monthly plan
  9. b. Create/select, Temporary (adhoc) team
  10. c. Modify, add, delete, disable member of the temporary team
  11. d. Create, assign, add, delete audit work to temporary team
  12. e. Approve Audit program and related activity in the audit program.
  13. f. Approve and comment the checklist.
  14. g. Generate engagement letter (introduction letter) with assigned auditors
  15. h. Comment on the findings, edit, modify, delete
  16. i. Approve each finding
  17. j. Approve reports generated by team leaders before submitting to Auditees for their comment
  18. k. Generate audit summary report
  19. l. Register newly assigned Auditors
  20. m. Create auditees
  21. n. Disable auditor, team leader and users not to review and access reports during and after engagement
  22. o. Comment on each activity listed above
  23. p. Close tasks/ audit engagements
  24. q. Adjourn temporary team
  25. **3. Team Leader (Auditor -in -charge)**
  26. a. Accept assigned tasks
  27. b. Prepare, edit, modify the audit program
  28. c. Create work breakdown (WBS)
  29. d. Add, Edit, modify, delete, and approve findings
  30. e. Prepare, edit, modify audit report
  31. f. Check, edit, modify, delete, working papers
  32. g. Check and approve audit rectification status (Fully rectified, Partially Rectified and Not Rectified)
  33. h. Close adhoc team after engagement period
  34. **4. Auditor**
  35. a. Register findings (fact, condition, existing internal control, cause, effect, recommendation, and auditee opinion)
  36. b. Input working papers for each finding
  37. c. Check and approve audit rectification status (Fully rectified, Partially Rectified and Not Rectified)
  38. **5. Auditees HO, (Branch, Teams, District Offices)**
  39. a. Prepare risk register
  40. b. Review, provide comment/response on each audit findings,
  41. c. Input action plan for each finding
  42. d. Attach evidence documents for each finding during rectification
  43. **6. Other audit report users**

The following groups review audit reports

1. Board Audit Committee/BOD office - view summary report

2. President view summary report

3. Vice Presidents view respective summary/report

4. District users view respective branches audit report

5. Directors view respective audit report