Version History

Ver. No.	Authors	Date	Reviewers	Review Date	Release Date
1.0	Management Representative	27-Aug-2018	QMF	31-Aug-2018	03-Sep-2018
2.0	Management Representative	16-Dec-2019	QMF	13-Dec-2019	16-Dec-2019
2.1	Management Representative	02-Jul-2020	QMF	03-Jul-2020	08-Jul-2020
3.0	Management Representative	02-Nov-2020	QMF	06-Nov-2020	10-Nov-2020

Change History

Ver. No.	Section	Date	Change Information	RFC No.
1.0	All	03-Sep-2018	New Release	-
2.0	All	16-Dec-2019	Annual Review and no changes	-
2.1	7.3	08-Jul-2020	Added reference of online reviews through online communication portal.	-
3.0	All	10-Nov-2020	Annual Review	-

Table of Contents

Internal Audit Process

1.0 Objectives

The objective of this document is to describe the activities involved in conducting Internal Audit.

2.0 Scope

This process applies to all the activities related to Internal Audit to determine the degree of process compliance and identify areas of process improvements.

3.0 Policy

3.1 Policy Statement
- Internal Audit Policy

3.2 Framework to Support or Implement this Policy
- Internal Audit Policy

4.0 References to (checklists, forms, guidelines, lists, standards, templates, other processes)

Process Element	Description	ID
Checklists	*Internal Audit Checklist*	QMS-L4-CK-MR-02
Forms	*Internal Audit Plan / Calendar*	QMS-L4-FR-MR-15
	Internal Audit Schedule	QMS-L4-FR-MR-16
	Internal Audit Report	QMS-L4-FR-MR-13
	Internal Audit summary Report	QMS-L4-FR-MR-14
	Corrective Action Report	QMS-L4-FR-MR-15
	Risk Management Plan	QMS-L4-FR-MR-03
Guidelines	*NA*	NA
Lists	*Master List of Auditors*	QMS-L4-FR-MR-22
Standards	*NA*	NA
Templates	*NA*	NA

5.0 Entry Criteria

Inputs	Source Processes
Audit Planning	• Minutes of Management Review Meeting
Audit Scheduling	• Annual Audit Calendar • Minutes of Management Review Meeting
Audit Execution	• Approved Audit Programme • Action Requests from previous audits

6.0 Responsibilities

| Role	Responsibilities

Role	Responsibilities
Management Representative – MR / Chief Information Security Officer – CISO	- Manage overall process - Approve Audit Calendar and Schedule - Manage complete Audit-cycle - Prepare Audit Calendar and Schedule
Managing Director –MD	Approve Audit Calendar and Schedule
Internal Auditors	- Get Briefing from MR / CISO - Prepare Internal Audit Checklist - Conduct Internal Audit as per Plan / Schedule - Prepare Internal Audit Report / Summary Report - Review and Closure of Corrective Action Report
HOD / Auditees	- Present during Opening / Closing Meetings - Appear for Internal Audits - Provide inputs / evidences to Internal Auditors during Audit - Receive Internal Audit Report / Summary Report - Prepare Corrective Action Report and submit to Internal Auditors - Ensure closure of Corrective Action Report as per accepted date

7.0 Process Description

Overview Diagram

Refer below to specific process for flowchart.

7.1 Preparation of Audit Plan / Calendar
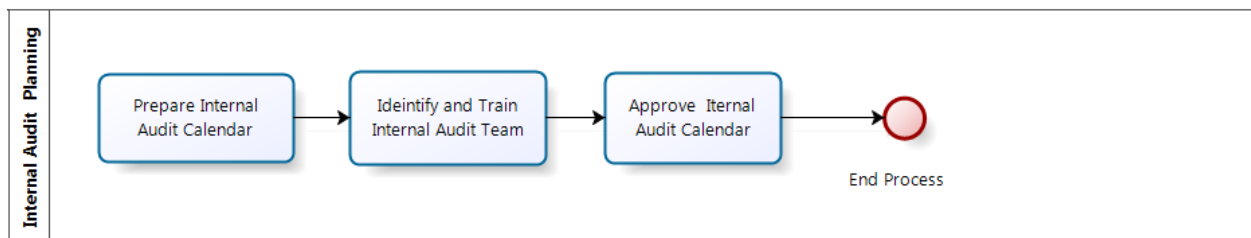
7.1.1 Prepare Annual Audit Calendar

- MR / CISO
  - Prepares an Annual Audit Calendar using the *Audit Calendar*
 - Ensures that audit is planned as per the policy for Internal Audit

7.1.2 Identify and Train Internal Auditors

- MR / CISO, if necessary, identifies internal auditors and ensures that they are trained appropriately
- MR / CISO maintains the Master List of Auditors

7.1.3 Approve Annual Audit Calendar

- MR / CISO approves the Annual Audit Calendar

7.2   Preparation of Audit Schedule
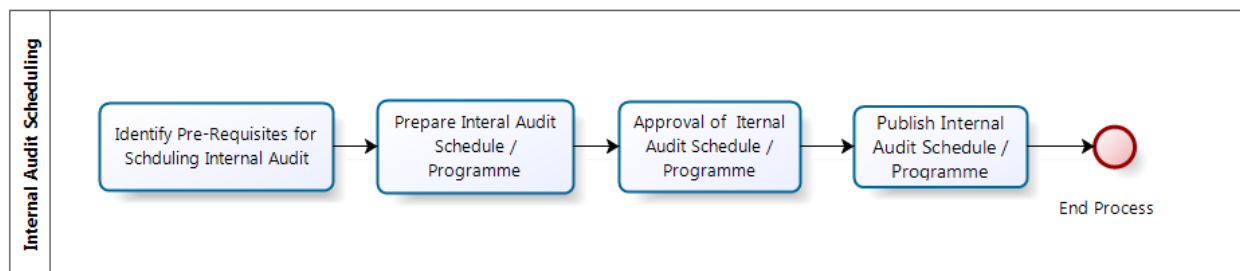
7.2.1   Identify Pre-requisites

- MR / CISO:
    - Identifies the process areas that need to be audited
    - Obtains a list of projects

7.2.2   Prepare Audit Programme

- MR / CISO:
    - Identifies Internal Auditors from the Master List of Auditors
    - Identifies the projects / functions to be audited
    - Identifies auditees from Projects / Delivery/ Functions
    - Defines the audit scope
    - Coordinates with Auditees and confirms the schedule (date & time) based on the Annual Audit Calendar

7.2.3   Approve and Publish Audit Programme

- MD approves the audit schedule
- MR / CISO publishes the Audit schedule to the Auditors and Auditees through Email

7.3   Audit Execution
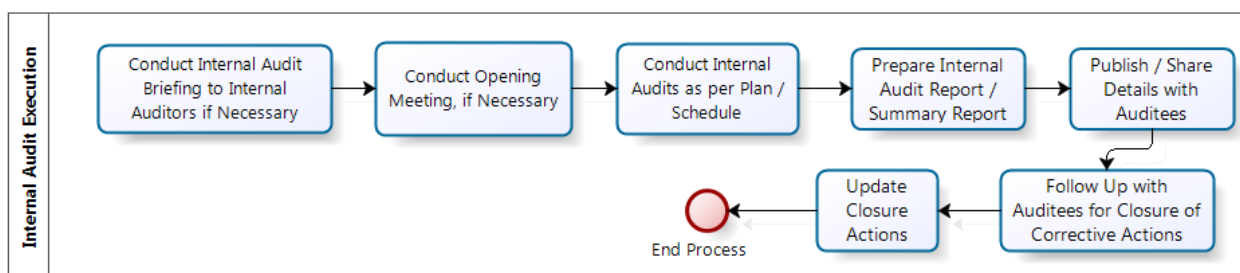
7.3.1   Conduct Audit Briefing (If Necessary)
- MR / CISO:
    - Prepares and circulates the audit briefing schedule to the Auditors, if necessary
    - Conducts briefing session specifying the scope, approach and strategy of the audit to Auditors and Auditees
    - Suggests the Auditor/s to prepare a checklist for any particular area that needs additional attention, if necessary

7.3.2 Conduct Opening Meeting (If Necessary)
- MR / CISO:
  - Conducts an opening meeting, if necessary, with all the Auditees and Auditors as specified in the Audit Programme
  - Explains the audit schedule, objective, scope and areas of special attention, if any

7.3.3 Conduct Audit
- Internal Auditors:
  - Studies and understands the activities of a Project / Practice / Function to be audited
  - Refers to QMS/ISMS process documentation
  - Prepares the Project / Function specific Audit Checklist, if necessary or uses the Checklist in the respective Department / Process
  - Conducts an audit using the relevant checklist and QMS / ISMS processes
  - Assesses the Auditee on process knowledge and verifies process compliance
  - Verifies the availability, adequacy and correctness of the evidences / outputs of the work-products being audited
  - Verifies that all the previous Action Requests, if any, are tracked to closure
  - Records the Action Requests and / or Observations / Areas of Improvements found during the audit in the Internal Audit Report
  - Obtains acceptance on the identified Action Request/s from the Auditee
  - **In case of online audits/reviews, team would be scheduling it using online communication portal. Meeting link will be shared with the required participants. In case of Audits over online communication portal, snapshot of the participants and necessary internal review activities would be taken during the audit. Audit evidences / documents would be shared using screen sharing feature within participants/Auditors.**
  - **Confidentiality and privacy will be ensured in a remote audit, therefore, project/client critical data will be shared by auditee with prior intimation to client, if required. Internal documents are required to be shared for ensuring compliance.**
  - **With VPN Connectivity, client data sharing is not allowed during the audit. Auditors ensure that they do not take screenshots without prior approval from the auditees.**

7.3.4 Prepare Audit Report
- MR / CISO:
  - Reviews Internal Audit Report
  - Assigns a number to the Action Request / Observation
  - Scrutinizes the Action Requests and ensures that necessary changes are incorporated
  - Ensures that the Action Request/s is / are sent to the Auditee and necessary correction and Corrective Actions (CA) are obtained along with the root cause analysis within the specified time
  - Presents / Shares result of Internal Audit to Auditees during Closure Meeting
- Internal Auditor verifies the correctness and completeness of the Action Requests and ensures that changes, if any, are incorporated
- Internal Auditor prepares Internal Audit Summary Report

7.3.5 Conduct Audit Closure
- MR / CISO:
  - Prepares a summary of all the Action Requests and Observations / Areas of Improvements found during the audit
  - Reviews and finalizes the Audit Summary Report
  - Conducts Audit closure meeting, if necessary, with all Auditees and Auditors
  - Publishes the Audit Summary Report to the relevant stakeholders

8.0 Quality Mechanisms

- Approval of Annual Audit Calendar
- Approval of Audit Schedule / Programme
- Review and approval of Action Request/s

9.0 Quality Objectives

Sr. No	Objectives	Responsibility	Frequency of Measurement	Reporting of Measurement	Target to Achieve
1	Execution of Internal Audit as per Plan / Schedule	MR / CISO	Once in Six Months	Management Review Agenda	100%
2	Closure of Corrective Action Reports within given timelines	MR / CISO	Monthly	Corrective Action Report	100%

10.0 Identified Risk

- NA

11.0 Exit Criteria

Outputs
Master List of Auditors
Annual Audit Calendar / Plan
Approved Audit Schedule / Programme
Action Request/s
Internal Audit Report
Internal Audit Summary Report
Corrective Action Report