Hopex Internal Audit

User Guide

Hopex Aquila

Bizzdesign

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INTRODUCTION TO HOPEX INTERNAL AUDIT

Hopex Internal Audit offers an integrated solution to manage risk-based or control-based audits.

Hopex Internal Audit helps auditors optimize processes, establish findings, increase action plan follow-up capacity, standardize best practices and improve transparency of results and information traceability.

✓ The Audit Process

✓ Accessing Hopex Internal Audit

☛ *For more details on **Hopex** features, see **Hopex Common Features** which presents features common to all **Hopex** solutions.*

THE AUDIT PROCESS

The GRC functional administrator prepares the required work environment (team management, currency and campaign calendar management, timesheet parameterization).

☛ *For further details, see GRC Functional Administration.*

The audit process is broken down into three main parts:

- preparation
- execution
- follow-up

Audit Preparation

Audit preparation

The audit director collects information from organization managers by means of interviews. He creates a list of potential audits.

The audit plan is validated through the workflow.

Planning the audit and managing teams

The audit director:

- plans audits
- assigns auditors to audits

Preparing the audit

The audit director informs auditees of the start of the audit. He specifies the calendar and nominates the lead auditor.

He defines audit scope (main theme) and communicates this to the audit team.

Audit Execution

Specifying and reviewing the audit program

The lead auditor meets main auditees in the early days of the audit. He/she gathers documents and defines the risks and/or controls to be audited, which leads to the work program definition.

📖 *The work program consists in defining audit tasks so as to cover identified risks or audited controls, workload distribution and definition of those responsible for audits.*

The work program is validated by the audit director.

Executing audit tasks

Auditors execute audit tasks ("activities"):

- tests on samples
- interviews
- information collection
- editing and review of findings
- recommendation proposal

Audit supervision

The lead auditor proceeds with review of findings edited by auditors. He checks that:

- style is respected (form and content)
- the process is correctly analyzed (clear and precise indications)
- audit evidence is attached
- causes, risks and impacts are clearly identified

Circulating audit reports

When audit tasks have been executed, the lead auditor can gather findings in a first report, called audit report.

Findings are validated with responsible auditees. Modifications may be required.

A validation meeting is organized to validate the findings orally.

The final audit report is sent for comments.

After approval, the final version is sent to auditees.

Audit Follow-Up

Recommendations can be sent:

- directly to auditees, or
- to a correspondent, who subsequently ensures that recommendations are applied.

Auditees implement recommendations using action plans (set of actions).

The audit director assures action follow-up.

ACCESSING HOPEX INTERNAL AUDIT

The menus available in **Hopex Internal Audit** depend on the profile with which you are connected.

Connecting to the solution

To connect to **Hopex**, see Logging in to Hopex.

See also Hopex Internal Audit Profiles.

Hopex Internal Audit Profiles

In **Hopex Internal Audit**, there are profiles associated to specific activities.

- GRC functional administrator
- Audit Director
- Auditor

> ☛ *The GRC Contributor profile gives access to a specific desktop dedicated to business users.*

The content presented to each user in terms of menu trees and functions depends on user connection role, that is the profile selected by the user to use the application.

GRC functional administrator

The functional administrator has rights on all objects and workflows.

He prepares the work environment and creates elements required for preparation of audits.

He manages:

- periods and calendars
- environment description
  - organizational units
  - process categories and processes

> ☛ *See GRC Environment.*

Audit Director

The audit director intervenes in the preparation of audits. He:

- creates audit plans
- creates audits
- validates audit plans
- plans audits
- assigns auditors to audits
- edits and sends notification letters
- validates or rejects work programs
- validates or rejects:
  - pre-closing reports prior to the closing meeting
  - closing reports
- sends audit reports
- sends recommendations to auditees and follows up action plan progress

Auditor

The auditor is responsible for execution of audits. He:

- executes audit activities
- completes workpapers (edits comments)
- replies to questionnaires
- manages findings and recommendations
- submits activities (workpapers, findings, recommendations)

> ☛ *The lead auditor is an auditor who is declared as a lead auditor (business role "lead auditor").*

GRC Contributor

As an occasional user, you can login as a "GRC Contributor".

> ☛ *For more information on this profile which is common to all GRC solutions, see The GRC Contributor Desktop.*

Features/Solutions	Audit
Generalities - Viewing the environment - Viewing and exporting dashboard reports - Full-text search	X
Recommendations - Viewing recommendations	X

Features available to the GRC Contributor within the framework of audits

AUDIT PREPARATION

Functionalities described in this section essentially apply to the audit director.

Audit preparation consists of creating an audit plan and audits and their planning before auditors intervene in the field.

The lead auditor (who is an auditor) intervenes after the audit director to define the work program.

- ✓ Creating Audit Plans
- ✓ Planning Audits
- ✓ Preparing Audits
- ✓ Executing Administrative Tasks
- ✓ Summary of Rights

CREATING AUDIT PLANS

The audit plan is prepared by the ***audit director***.

The audit plan is generally defined on a period of one year. This plan contains all audits to be executed in the year to come.

> 🕮 *The audit plan is a description of the expected scope and conduct of the audit. It is carried out in accordance with auditing standards and practices. It comprises a description of the audit approach and the planning schedule. It comprises several audits carried out during a given period.*

To create an *audit plan*:

1. In the home page, under **Quick Access > Actions**, click **Create an Audit Plan**.
2. Modify the **Name** of the audit plan.
3. Select the **Calendar** of the audit plan and click **OK**.

The audit plan is created.

The audit director can easily view all audit plans and associated audits from the tree.

See also:

- Planning Audits
- Preparing Audits

PLANNING AUDITS

Audits are planned by the ***audit director***.

An audit is a mission assigned to an internal auditor in the context of an audit plan.

✓ Managing Audits
✓ Defining Audit Properties
✓ Creating "Template" Audits
✓ Selecting Audits To Be Executed
✓ Selecting Audits to be Integrated to the Audit Plan
✓ Planning Audits Using a Gantt Chart
✓ Assigning Auditors to Audits
✓ Publishing Audits
✓ Sending the Notification Letter

Managing Audits

Creating audits

To create an *audit*:

- In the home page, under **Quick Access > Actions**, click **Create an Audit**.

To define the characteristics of the audit, see Defining Audit Properties.

Accessing audits

To access the audits of an audit plan:

- Click **Audit > Audit Plans**, and expand the audit plan.
  Audits corresponding to the audit plan appear.

  ☛ *You can also consult the list of audits via the menu **Audit > Execution > General > Audits**.*

Defining Audit Properties

General characteristics

General characteristics of an audit are:

- **Name**: audit name
- **Code**: you can assign a code to the audit
- **Category** of the audit:
  - "Compliance"
  - "Efficiency"

    ☛ *A widget enables to illustrate breakdown between compliance audits and efficiency audits. See Audit breakdown by category.*
- **Status**: this attribute is defined automatically and modified at workflow transitions.
- **Included in the initial Plan**: this is defined automatically. It corresponds to the audit plan status at the time the audit is created. It indicates whether the audit was present at audit plan creation, or whether it was added later.
- **Follow-up audit** : this field is checked automatically in the case of follow-up audits (not changeable). When it is checked, it is followed by the **Followed Audit Year**.

    ☛ *For more details, see Creating Follow-up Audits.*
- **Lead Auditor**: name of lead auditor
- **Main Auditee**: you can select a manager from the list of auditees attached to the audit.
- **Objective** of the audit

Justification and workload

In this section you can enter the following attributes:

- **Justification** of the audit
- **Origin**: follow-up, ad-hoc, recurrent, etc.
- **Priority**: priorities can be specified for audits. You can select audits to be integrated in the audit plan based on this priority criterion.
- **Estimated Duration** (days).
- **Estimated Resources** (numbers)
- **Estimated Workload**

    ☛ *The following characteristics are automatically calculated:*

    - ***Effective Workload (Hours)**: calculated from the effective workload defined on time sheets or on activities if no time sheet has been entered.*
    - ***Effective Resources***

Milestones

In the **Milestones** section, you can indicate a **Planned Begin Date** and a **Planned End Date**.

☛ *If you enter dates that do not agree with those of the audit plan, an error message appears.*

☛ *You can choose to enter milestones at a later stage.*

Responsibilities

In the **Responsibilities** section, you can specify audit participants:

- **Auditors in Audit** See Assigning Auditors to Audits.
- **Auditees**: persons audited, who can be e-mail recipients or recommendation owners.
- **Other participants in Audit**: any other persons in the audit.

Skills

You can specify the skills required from auditors to execute the audit.

To define skills required for the audit:

1. In the **Skills** section of the audit properties, click **Connect** to connect an existing skill.

   ☛ *The audit director does not have the rights to create skills.*

When assigning auditors to an audit, you will be able to compare skills of auditors and skills required for the audit. For more details on the report providing this information, see Assigning an auditor to an audit.

Summary

At **Conclusion** of the completed audit, you can indicate:

- **Key Strengths**
- **Key Weaknesses**
- **Evaluation**: good overall level, can be improved, etc.

  ☛ *The evaluation of the audit is displayed in the audit dashboard. See Viewing an Audit Dashboard.*

Viewing an Audit Dashboard

To access an audit dashboard:

1. See Accessing audits.
2. Open the properties of an audit.

The **Characteristics** page displays a dashboard containing essential information about the test:

- **Progress** % = number of audit activities in "closed" status / number of activities in the audit
- Audit **Evaluation**:
  - Good overall level
  - Can be improved
  - etc.

    ☛ *This evaluation is performed by the audit director.*
- **Recommendations**: displays the number of recommendations (owned and followed-up)

    ☛ *This information is also available as columns in the list of audits (**Audit > Execution**).*

    ☛ *See Implementing Recommendations.*

Creating "Template" Audits

"Template" audits are work programs specially prepared to be applied to new audits.

This status is exclusively reserved for audits of an audit plan which is itself defined as a template. It applies automatically to existing audits of the template audit plan, and is proposed at creation of a new audit on this same audit plan.

Defining template audit plans

To define an audit plan as a template:

1. Select **Audit** > **Audit Plans** .
   The list of audit plans appears in the edit area.
2. Click the required audit plan.
3. Select **To Be Validated** > **Define As Template**.
   A window appears; it informs you that this action will pass all audits of the plan to Template status.
4. If required, enter a comment in the window and click **OK**.

Applying a template audit to a new audit

You can duplicate all or part of a template audit when creating an audit. See Generating a Work Program Automatically.

Creating Follow-up Audits

Creating a follow-up audit allows you to duplicate the work program of an audit in a new audit within another audit plan.

The new audit takes the original audit work program (themes, activities, worksheets, etc.) and provides the follow-up of the recommendations that are not closed/canceled. It enables to verify the recommendation implementation.

To create a follow-up audit from an existing audit:

1. See Accessing audits.
2. Click the icon of the source audit and in the menu, then select **Create follow-up audit**.
3. Select an audit plan and click **OK**.
   The new audit appears under the target audit plan.

Selecting Audits To Be Executed

Hopex Internal Audit provides the audit director with decisional help in selecting audits to be executed.

Viewing audit coverage

A report provides information on the number of audits executed on each entity, risk, process or control between two specified dates. It indicates the elements that need to be audited.

You can also create an audit from this report for the elements of interest.

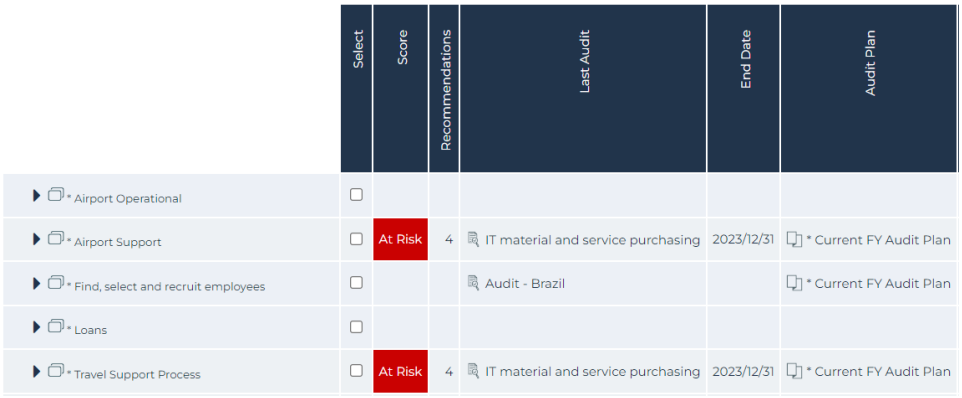
To generate the audit coverage report:

1. In the navigation bar, click **Audit > Preparation > Decisional Reports**.
2. In the drop-down list, select **Audit Coverage**.
3. Select:
   - a **Begin Date**
   - an **End Date**
4. (Optional) Select an **Object type**, depending on the coverage targeted:
   - **Entities**
   - **Processes**
   - **Risks**
   - **Controls**
5. (Optional) Filter audits:
   - **By score**
   - **By status**
6. Click **Refresh the report**.

For each audited object (below, entities), the report presents:

- the **Score** of the last audit
- the number of **Recommendations**
- the name of the **Last audit** (with the possibility to access its properties)
- the effective **End date** of the audit or its status if the audit is in progress
- the **Audit plan** the audit is part of (with the possibility to access its properties)

☛ *The audits that appear in the report are those which have been published.*



	Select	Score	Recommendations	Last Audit	End Date	Audit Plan
* Airport Operational	☐					
* Airport Support	☐	At Risk	4	IT material and service purchasing	2023/12/31	* Current FY Audit Plan
* Find, select and recruit employees	☐			Audit - Brazil		* Current FY Audit Plan
* Loans	☐					
* Travel Support Process	☐	At Risk	4	IT material and service purchasing	2023/12/31	* Current FY Audit Plan

The objects covered are are those connected to the audit **Scope**.

☛ *For risks covered by an audit, you must define the risk type to which they belong in order for them to appear in the report (Risks are classified by risk type in this report).*

Risk types are defined by the GRC functional administrator in the environment.

You may also view:

- **Impact**
- **Likelihood**

  ☛ *For more information on risk impact and likelihood, see Defining and Assessing Risks Detected during the Audit.*

- **Inherent Risk**

  ☛ *See Inherent risk.*

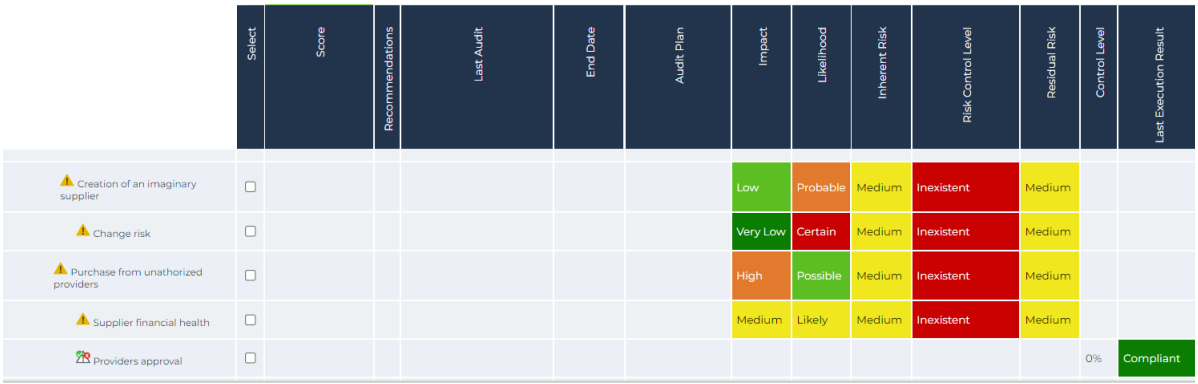
- **Risk Control Level**

  ☛ *See Risk Control Level.*

- **Residual Risk**

  ☛ *See Residual Risk.*

- **Control Level** (%)
- **Last Execution Result** (Compliant/Not compliant)



	Select	Score	Recommendations	Last Audit	End Date	Audit Plan	Impact	Likelihood	Inherent Risk	Risk Control Level	Residual Risk	Control Level	Last Execution Result
Creation of an imaginary supplier	☐						Low	Probable	Medium	Inexistent	Medium		
Change risk	☐						Very Low	Certain	Medium	Inexistent	Medium		
Purchase from unathorized providers	☐						High	Possible	Medium	Inexistent	Medium		
Supplier financial health	☐						Medium	Likely	Medium	Inexistent	Medium		
Providers approval	☐											0%	Compliant

To create an audit on the non-audited contexts:

1. Select the context objects for which you want to create an audit.
2. Click **Generate audits**.
3. Select a **Target audit plan**.

   ☛ *You may create one audit for all the selected objects.*

4. Click **OK**.

Consulting audit history

Consulting the history of audits can simplify your choice of audits to be executed. With **Hopex Internal Audit**, you can:

- view past audits
- sort audits by score/assessment or find the audits that have not been executed.

  ☛ *Audit evaluation and status are defined in audit properties. For more details, see Defining Audit Properties.*

Finding past audits

To access audit complete history:

❱ In the navigation bar, click **Audit > My Activities > My Past Audits**.

Sorting audits by evaluation

In the list of audits of an audit plan, you can consult the evaluation of the audit that has been made by the lead auditor. You can sort audits based on this criterion, allowing you to create audits on appropriate entities, risks, process categories/ processes.

To group audits by evaluation:

1. In the properties of an audit plan, select the **Audits** page.
2. In the list of audits of the audit plan, click the title of the **Evaluation** column.

   Audits are then sorted by this criterion. An arrow associated with the column enables ascending or descending sort order.

Finding non-executed past audits

Audits can remain in "Potential", "Validated" or "Published" status without being executed, due to the fact that other audits are of a higher priority.

Audits published or in progress can also be canceled via the workflow.

Grouping audits by status enables identification of audits that must be recreated on a subject.

To find non-executed audits of a past audit plan:

1. In the properties of an audit plan, select **Audits**.
2. In the list of audits of the audit plan, click the title of the **Status** column. Audits are then sorted by this criterion.

   An arrow associated with the column enables ascending or descending sort order.

Viewing previous audit expenses

A report allows you to view expenses of previous audits.

To access this report:

1. Click **Audit > Preparation > Decisional Reports > Expenses Report**.
2. Click **New** then **Next**.
3. Select a **Plan** as well as the audit(s) of interest.

   ☛ *If you fail to select a value for audits, all audits are taken into account.*

Risk assurance matrix

You need to have an overview of the risks of your enterprise to better prioritize the risks to be audited during your next audit.

A matrix enables you to provide a more focused Risk Assurance report to your board. It enables to detect inconsistencies between risk assessments, control assessments and incident impacts.

To create a risk-assurance dashboard:

1. In the audit desktop, click **Audit > Preparation> Decisional Reports > Risk Assurance Dashboard**.
2. Click **New**.
3. In the dialog box that opens click **Next** then **Connect** to specify a list of risks.
4. Click **OK**.

The columns displayed are as follows:

- **Risk**
- **Inherent Risk**: risk assessments return an aggregated inherent risk

  The inherent (gross) risk indicates the risk to which the organization is exposed in the absence of measures taken to modify the occurrence or impact.
- **Control Level**: represents the level of confidence in risk mitigation
- **Residual risk**

  The residual (or net) risk indicates the risk to which the organization remains exposed after management has processed the risk.
- **Risk appetite**

  Risk appetite is the level of risk an organization is ready to accept to reach its objectives, before any measure is taken to mitigate the risk.
- **Residual risk/ Risk appetite Gap**: this gap allows the Audit Director to check the maturity of the second line of defense (support and transversal functions, for example, risk management and compliance)

Value for Residual risk / Risk appetite Gap	Interpretation possible
Wide gap	The maturity level of the organization with respect to risk is low.
A wide gap between certain risks and effective prevention controls	Contradiction between 1st and 2nd line of defense
Narrow gap for certain risks + non-existent or ineffective preventive controls	Contradiction between 1st and 2nd line of defense

- **Preventive Control**
- **Control level**

  The Control level characterizes the efficiency level of control elements deployed (controls) to mitigate the risk.

- **Incident**
- **Incident Impact**

Selecting Audits to be Integrated to the Audit Plan

To access potential audits:

- Select **Audit > Execution > Ongoing Audits**.

Certain are part of a definitive audit plan, while others could have been rejected.

Hopex Internal Audit proposes tools simplifying selection of audits to be integrated in the audit plan.

Discarding audits

Audits considered of low priority can be discarded via the workflow.

To discard an audit:

1. In **Audit** > **Execution > Global > Audits > Ongoing Audits**, identify potential audits.
2. Click the icon of the audit to be discarded and select **To Be Validated > Discard**.

The audit is discarded but not deleted. It could serve as a template for a new audit the following year.

Validating audits

You can validate audits:

- globally, at validation of the audit plan
- individually

Planning Audits Using a Gantt Chart

A report enables the audit director to plan the different audits of an audit plan.

Displaying the Gantt chart

To display this report:

1. Under **Audit** > **Audit Plans**, select the required audit plan.
2. In the properties, select the **Schedule** page.
   A Gantt chart describes audits of the audit plan.

By default, planning relates to the current year, but you can view audits over a more precise period.

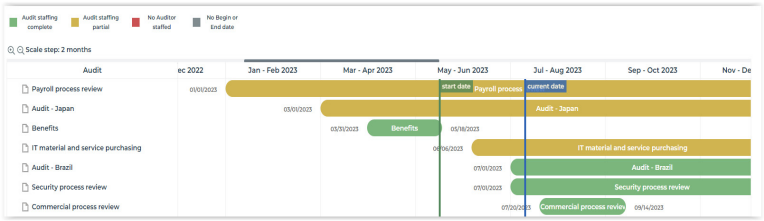
To define the display period in the Gantt chart:

- Select a calendar period or a specific begin/end date.

To modify dates for an audit in the diagram:

1. Move the period begin or end dates using the mouse, or
2. Click the center of the period and move the mouse to simultaneously move the begin and end dates.

You can use zoom functions to customize the graphic display.



Assigning Auditors to Audits

Before assigning an auditor to an audit, you may find it helpful to view auditor availability and skills.

Viewing auditor availability by audit dates

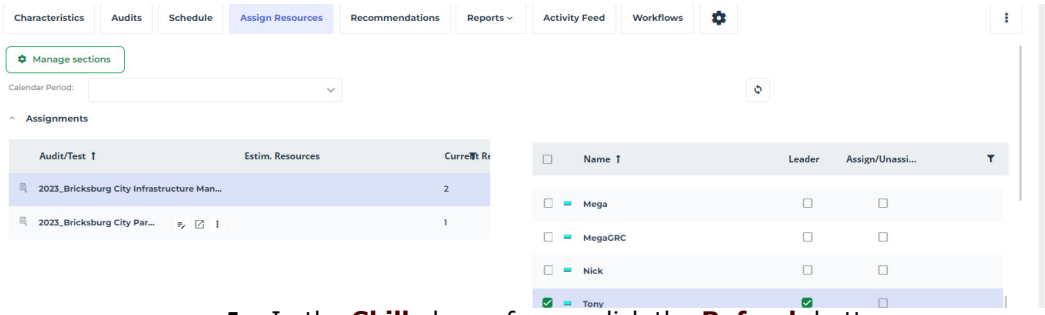
To view auditors available with necessary skills for an audit:

1. Open the properties of the audit plan in question.
2. Select the **Assign Resources** page.
   By default, the report presents audits of the audit plan over the year. You can display those of a particular period.

   ☛ *Campaign calendars delivered by default are by quarter, but the administrator can define others, by month or half-year for example.*
3. In the table at top left, select an audit.

4. In the table at top right, select the auditor for whom you want to display skills and availability.

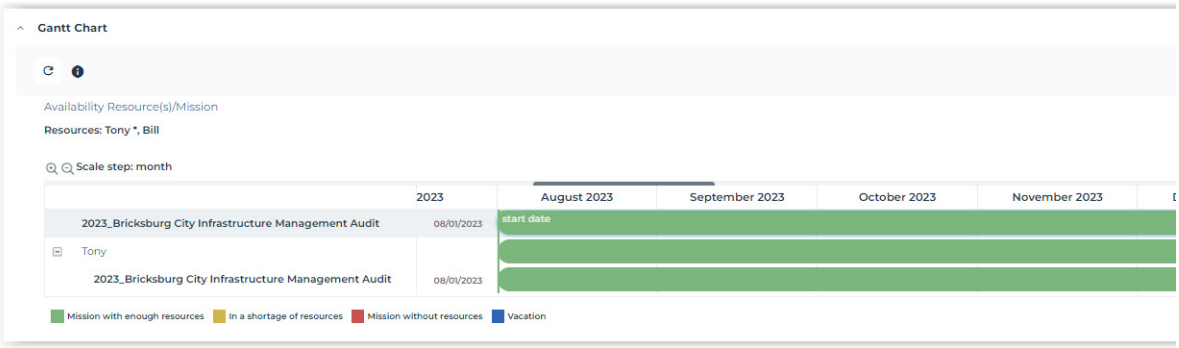
   ☛ *You can select several auditors.*



5. In the **Skills** lower frame, click the **Refresh** button.
   The chart presents the skills required for the audit and the skills of the selected auditor.

6. Refresh the **Gantt chart** as well.
   A chart presents availability of the auditor on dates of the audit.
   The color of the audit period depends on the number of auditors assigned to it related to the estimated number of users:
   - ***Green*** if the audit has sufficient auditors
   - ***Yellow*** if auditors are insufficient
   - ***Red*** if no auditors are assigned

   Vacation periods of selected auditors are represented in **blue**.



Assigning an auditor to an audit

To assign an auditor to an audit:

1. Open the properties of the audit plan in question.
2. Select the **Assign Resources** page.
3. In the frame at top left, select the desired audit.
4. In the frame at top right, select a user.
5. Select the check-box **Assign/Unassign**.

   ☛ *To remove an auditor from the audit, clear the check-box.*

To assign the lead auditor of an audit:

- Select the checkbox in the **Leader** column.

Publishing Audits

Hopex Internal Audit enables preparation of audits and only making these public to auditors when planning is completed.

To access audits to be published:

- Select **Audit** > **Execution > Ongoing Audits**.
  The status of these audits is "In Preparation".

To make an audit public:

- Click the icon of the audit and select **To Be Published** > **Publish**.

  ☛ *Audit status changes to "Published". Having been published, audits appear in the work program of auditors.*

Sending the Notification Letter

Having completed specification required for audit execution, the audit director can send a notification letter to inform persons who will be auditees in the course of the audit.

Sending this notification letter is not included in the workflow. It precedes the next step in the workflow which consists of publishing the audit. See Publishing Audits.

Creating notification letters

To create the audit notification letter:

- Click the icon of the audit and select **Deliverables > Notification Letter**.
  A message asks if you want to open or save the file.

The document presents the comment entered in characteristics of the audit.

When the document has been saved, you can open and modify it.

Connecting the notification letter to the audit

The file is generated from audit content, but is not connected by default to the audit.

To connect the notification letter to the audit and make it a business document:

1. Open the properties of the audit and select the **Documents** page.
2. In the **Business Document** sub-tab, drag-and-drop the notification letter you have just created.
   The document appears in the list of documents attached to the audit.

   ☛ *In the business document properties, you may specify "Notification Letter" as **Document Pattern**.*

For more details on business documents, see Using Business Documents.

PREPARING AUDITS

The ***lead auditor*** monitors the audit progress. In the audit preparation phase, he/she establishes the work plan and assigns activities to auditors.

☛ *The lead auditor has the "Auditor" profile.*

✓ Creating Work Programs Manually
✓ Generating a Work Program Automatically
✓ Reviewing the Work Program
✓ Submitting and Validating the Work Program

Specifying the Audit Scope

You may define the scope of the audit, that is to say the context objects to which the risks or controls to be audited are connected.

To specify the audit scope:

1. In the properties of test, select the **Scope and Work Program** page.
2. Expand the **Scope** section and click **Connect**.
3. In the tree suggested, expand and select the entities and/or processes concerned.

   ☛ *If no risk or control is connected to entities or processes, a message is displayed.*

   ☛ *You may choose to select parents and sub-elements.*
4. Click **Connect** to connect the context objects to the audit.

Accessing your work program

To access the work program:

1. In the properties of an audit, select the **Scope and Work Program** page.
2. Expand the **Work Program** section.

In this page you can create the content of your audit:

- manually

  ☛ *See Creating Work Programs Manually.*
- automatically

  ☛ *See Generating a Work Program Automatically.*

Creating Work Programs Manually

The lead auditor must create a work program to specify the content of the audit.

Constituent elements of an audit

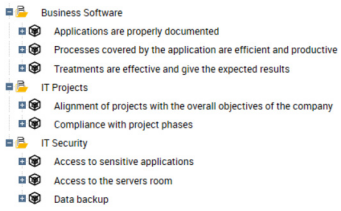
The basic element of the audit is the audit activity. It enables to assign the responsibility of the control or risk to be audited to the auditor.

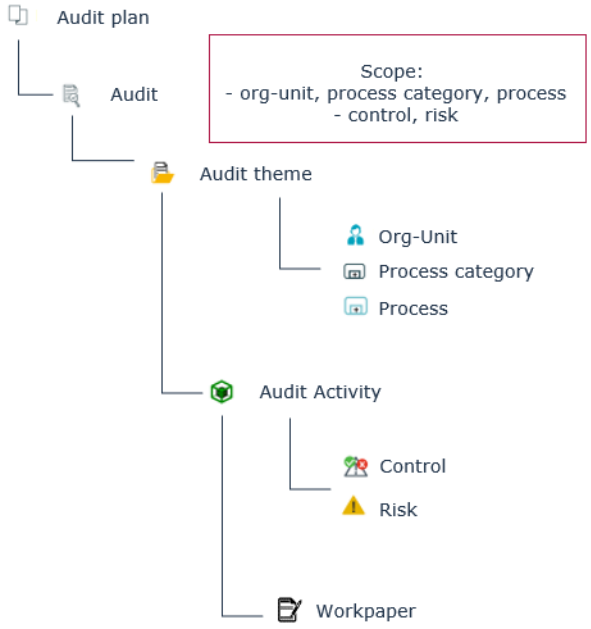
Themes can be used to:

- group together audit activities and workpapers, that is to say structure the work program

  ☛ *In this case they play the role of "folders".*

- represent the processes/process categories or entities of the scope





☛ *From this tree, the auditor can create workpapers, findings and recommendations. For more details, see Audit Execution.*

Creating audit themes

Audit content can be divided into themes. You can create themes before creating audit activities and workpapers.

To create an audit theme:

1. See Constituent elements of an audit.
2. Click **New > Audit Theme**.
3. Display properties of the theme.
   You may:
   - modify its name
   - select a **Parent Audit Theme** (if you want to create a tree of themes).
   - specify the **Audit Theme Scope** (which is a process).
   - enter a **Comment**.

You can:

- view the tree of themes and sub-themes created.
- create audit activities and workpapers.

Specifying an audit activity

An audit activity is an element of an audit which relates to a risk or control to be audited within the framework of an entity or process. It is assigned to an auditor.

To create an *audit activity*:

1. See Accessing your work program.
2. Click **New > Audit Activity**.

   ☛ *The audit director and auditor cannot create audit activities after validation of the audit report.*
3. Display the audit activity properties and enter a name.
4. Specify an **Activity Theme** if you want the activity to be located under a theme in the tree.
5. Select the **Owner**, who can be an auditor or lead auditor of the current audit.
6. Indicate the **Estimated Workload (Hours)**.

   ☛ *You can also create audit activities in the **Activities** page of the audit properties. In this page, you can select several activities and trigger a mass transition using the **Workflow** button.*

To specify risks and controls connected to an audit activity:

1. Open the properties of the audit activity.
2. In the **Characteristics** tab, expand the **Scope** section then the following tab:
   - **Risk**, or
   - **Control**
3. Select **New** **Connect**.

Creating Workpapers

Workpapers are files or work documents that serve as a basis for the auditor in execution of the audit.

They can form the starting point for tests, which contain points to be evaluated (questionnaires containing questions/answers).

📖 *A workpaper comprises points to be checked on a given subject in the course of an audit activity.*

To create a workpaper:

1. See Accessing your work program.
2. Click the icon of the activity audit and select **New > Workpaper**.

> ☛ *Completing workpapers and questionnaires is detailed in "Audit Execution". See Specifying Workpapers and Questionnaires.*

Generating a Work Program Automatically

Hopex Internal Audit allows to create the work program structure automatically:

- From risks/controls connected to the objects in the scope of the audit.
- from audit templates (audits which have the "template" status).

> ☛ *See also Creating "Template" Audits.*

Generate the work program from risks or controls

The audit can be based on:

- risks
- controls
- risks and controls (mixed strategy)

To generate the work program:

1. See Accessing your work program.
2. In the **Work Program** section, click:
   - **Generate Risk-Based Work Program**: an audit activity is generated for each risk.

     > ☛ *The risk can be connected to a process category, a process, or an operation.*

     > ☛ *When a risk is connected to an operation, the audit activity created is connected to the operation parent process.*
   - **Generate Control-Based Work Program**: an audit activity is generated for each control.

     > ☛ *The control can be connected to a process category, a process, an operation, or a risk.*
   - **Generating a Mixed Work Program**

In addition to audit activities, the following objects are created:

- one theme for each audit context object (entity, process category, process).
- one workpaper for each audit activity.

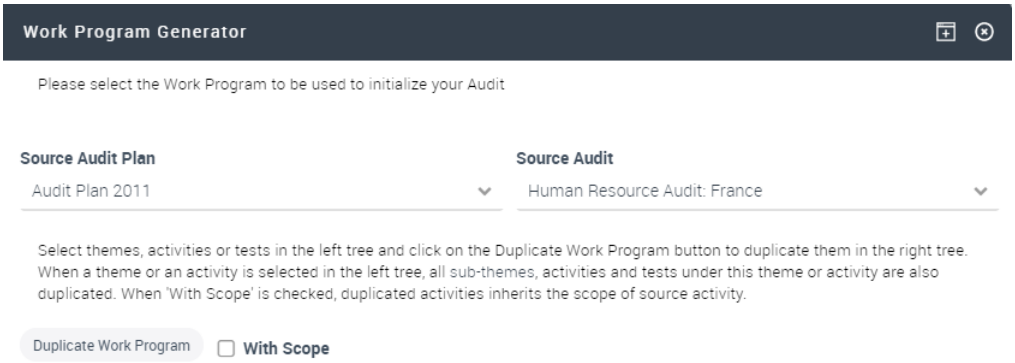
Initializing the work program from a template audit

Initializing the work program from a template audit allows capitalization on work already carried out, saving valuable time.

To create a work program automatically from a template:

1. Click the audit icon and select **Work Program > Generate Work Program from Template**.

2. In the **Parameters** frame of the window that appears, select from the drop-down menus:
   - an audit plan
   - an audit



   A "template" structure appears in the **Source Audit** frame.
3. Select the themes, activities or workpapers and click **Duplicate** to duplicate them in the **Target Audit**.
4. When the tree has been defined, click **OK**.

Reviewing the Work Program

The lead auditor can proceed with a report on the work program. This report allows to check that:

- task assignment has been correctly carried out
- the work program covers the appropriate risks and processes

To access work program reports:

1. In the page of the audit, select **Reports** > **Work Program**.

   ☛ *You can export the work program to view it in Excel. For more details, see Consulting the work program under Excel.*

You can view:

- comparison of resources allocated and resources available
- workload by auditor (Hours)
- workload by theme (Hours)
- activities by theme

Submitting and Validating the Work Program

The work program is submitted then validated via the audit workflow.

Submitting the work program

The lead auditor submits the work program to the audit director from the audit:

To submit the work program:

1. Click the icon of the audit and select **Work Program To Be Submitted** > **Submit Work Program**.
   A window appears in which you attach audit documents, such as the Excel file including audit program detail. See Consulting the work program under Excel.
2. Click **OK**.

This transition in the audit workflow sends a notification mail to the audit director. This mail includes a link to the application and the task to be validated, as well as attached documents if appropriate.

Validating work programs

From the notification mail the audit director can access the audit to be validated. The audit director can also ask to review the work program if elements are missing or if he/she considers it unsatisfactory.

To validate the work program:

- Click the audit icon and select **Work Program To Be Validated** > **Validate Work Program**.

When the work program has been validated, activities are automatically submitted to the auditors concerned.

EXECUTING ADMINISTRATIVE TASKS

✓ Planning Resources
✓ Creating General Tasks
✓ Validating Vacations
✓ Initializing Expense Sheets

Planning Resources

Auditors can be assigned to different audits at the same time. It is therefore important to enter the time allocated for each auditor to an audit.

To indicate for each auditor the time to be allocated to an audit:

1. In the properties of the audit, expand the **Users** section.
2. Select a user and in the **Workload (Hours)**, enter the time to be spent on the audit/test.

Creating General Tasks

For auditors, the director can create tasks not directly linked to audits.

To create a general task:

1. Select **Audit > Preparation > General Tasks**.
2. Specify dates and a comment and connect auditors to this task. Auditors assigned to this task can allocate hours to this task in their time sheet.

Validating Vacations

To display vacations in auditor time sheets, you must previously have validated the vacations.

To validate the vacation:

1. Click **Audit > Times & Expenses > Vacation Requests**.
2. In the drop-down list select **Vacation Requests to Review**.
3. Set the vacation request status to “"Validated”.

Initializing Expense Sheets

The lead auditor can create an expense sheet per auditor for all auditors assigned to the audit. In this case it consists of initializing expense sheets.

To initialize expense sheets:

1. In the audit/test properties window, select the **Expenses** page.
2. Click the **Initialize** button.
   An expense sheet is created for each auditor.

To create an expense:

1. In the expense sheet properties, expand the **Expenses** section and click **New**.
2. Enter for each expense:
   - an **Amount**
   - a **Date**
   - the **Expense Category**: "Lodging", "Food and Beverages", "Transportation"
   - a **Comment** if required.

     ☛ *The auditor enters the amount in the desired currency. The converted amount is calculated automatically.*

SUMMARY OF RIGHTS

The following is a summary of rights assigned to profile in the workflow.

☛ *Note: The **GRC functional administrator** also has rights on all of these tasks.*

Rights	Audit Director (or GRC Manager)	Lead Auditor
Creating audit plans	X	
Validating audit plans	X	
Creating audits	X	
Validating audits	X	
Assigning auditors	X	
Planning audits	X	
Sending notifications	X	
Creating work programs		X
Validating work programs	X	
Completing activities		X

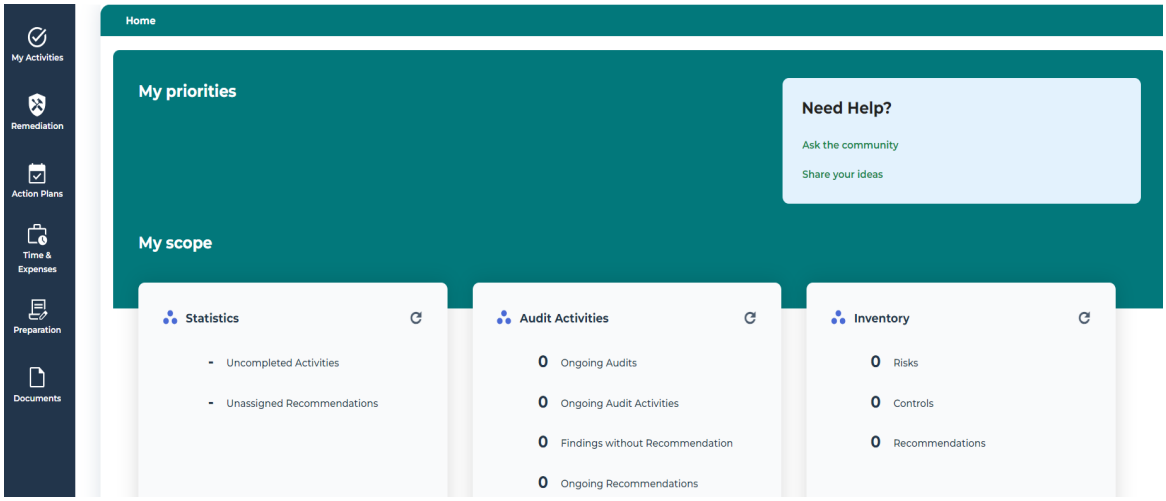
AUDIT EXECUTION

- ✓ Presentation of the Auditor Desktop
- ✓ Determining Tasks to be Executed
- ✓ Executing Audits
- ✓ Managing Time and Expenses
- ✓ Supervising Audits
- ✓ Concluding the Audit
- ✓ Summary of Rights

PRESENTATION OF THE AUDITOR DESKTOP

The audit execution steps are to be managed by the auditor or audit leader, who have a specific desktop.

- Login as an "Auditor".



See:

- Determining Tasks to be Executed
- Executing Audits
- Managing Time and Expenses
- Supervising Audits
- Concluding the Audit
- Summary of Rights

DETERMINING TASKS TO BE EXECUTED

As an auditor, you need to consult:

- Your work program (through a tree or via Excel).
- the global work program, for a clearer view of tasks to be executed.

> ☛ *The lead auditor can access the complete work program, including audit activities which do not concern him/her directly.*

Accessing your work program

To access your work program:

- In the navigation bar, click **My Activities > Work Program**.

The audits in which you need to take part are displayed.

Through this tree you can access the properties of the objects that are part of the work program.

> ☛ *You may also access the work program of an audit from the **Work Program** page of the audit properties.*

Consulting the work program under Excel

The work program under Excel covers themes, sub-themes, activities and workpapers.

Having the work program available under Excel allows:

- consultation of the complete work program without having to access objects individually
- storage of a printed version of the work program
- viewing of tasks to be executed at editing of findings

To export the work program:

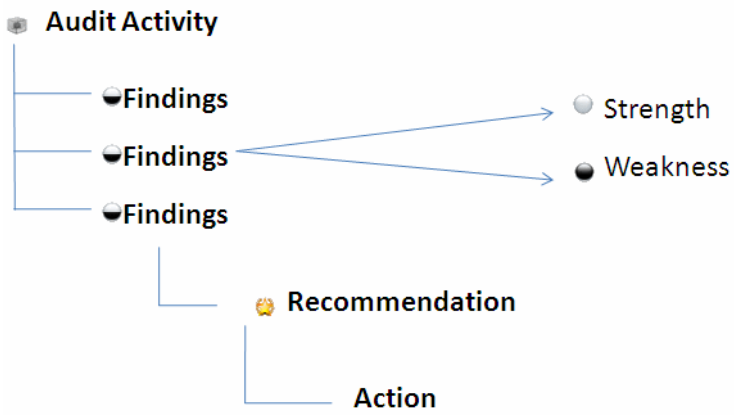
- Click the audit icon, and select **Deliverables > Export Work Program (Excel)**.

> ☛ *A pop-up window opens at the bottom of the page. If your navigator blocks these windows, you cannot see file export. In this case, deactivate pop-up blocking in the navigator.*

EXECUTING AUDITS

The auditor completes the work program by entering:

- findings
- recommendations



Work program structure from audit activity

✓ Specifying Workpapers and Questionnaires
✓ Establishing Audit Findings
✓ Sending Recommendations

Specifying Workpapers and Questionnaires

As an auditor, you can:

- create your own workpapers and freely enter text
- create tests based on questionnaires.

Accessing workpapers

You can access workpapers:

- from the page of an activity.
- directly from the **Work Program** page of the audit

Viewing workpapers

A workpaper comprises points to be checked on a given subject in the course of an audit activity. With the work program you can associate:

- a questionnaire, defining points to be assessed via questions/answers.
- an audit sample, defining the number of objects to be assessed.

Creating Workpapers

To create a workpaper:

1. See Accessing your work program.
2. Expand the tree of your work program.
3. Click the activity concerned and select **New Workpaper**.
   The workpaper appears:
   - in the tree of your work program
   - In the properties of the activity.
4. Select the workpaper in the work program tree to display its properties.

> ☛ *Workpapers can be created automatically at generation of the work program. For more details, see Generating a Work Program Automatically.*

Defining questionnaires

Points to be checked on objects in the framework of a workpaper are defined in a questionnaire.

To define the questionnaire of a workpaper:

1. In the properties of the audit that owns the workpaper, open the work program.
2. Open the properties of a workpaper.
3. Create a questionnaire to apply to the test sample.

You can:

- create a questionnaire
- initialize the questionnaire from an existing questionnaire template

Generating the test sheet

The sample defines the number of elements to be tested. In generating the sample, you automatically create its elements. The number of elements created depends on the sample size you previously specified.

Each sample element corresponds to an element to be tested.

To indicate the sample size on a workpaper:

1. In the properties of the audit which owns the workpaper, open the work program.
2. Click the workpaper icon.
3. In the **Sample Size** field, select sample size, for example "10" if you want the test to be carried out on 10 objects.

To generate the test sheet:

1. From the work program tree, click the workpaper and select **Generate Test sheet**.
   Depending on the previously specified sample size, a message informs you of the number of elements that will be created.

> ☛ *To be able to generate the test sample, you first must have defined a questionnaire. For more details, see Defining questionnaires.*

When questions have been defined and the sample has been generated, a **Test Sheet** tab appears in the workpaper properties. Elements to be tested are displayed in rows, and the associated questions in columns.

For each element in the sample, you can enter answers to the questions in columns.

Establishing Audit Findings

The objective of the audit is to establish, for an organization at a given moment, findings on compliance of a system related to determined audit criteria.

Differences from these audit criteria can be detected. These differences should be recorded in audit findings.

Audit findings should accurately and honestly reflect audit activities, obstacles encountered, differing views of auditors and those audited, and any unresolved questions.

Audit findings can indicate:

- a strength (compliance)
- a weakness (non-compliance)

> 🕮 *Audit findings are the results of assessment of the collected audit evidence against audit criteria. Audit findings can indicate either conformity or nonconformity with audit criteria or opportunities for improvement (source ISO 19011: 2011).*

Creating findings

Findings are accessible from audit activities.

To create a *finding*:

1. Accessing your work program
2. Open your work program.
3. Right-click the activity concerned and select **New** > **Finding**.
   The finding appears in the work program tree as well as in the properties of the activity.
4. In the properties of your findings you can indicate:
   - the **Finding Type** (strength or weakness)
   - **Detailed Description** of your finding.
   - Causal analysis if findings are a weakness.
5. Click **Save**.

Saving audit evidence

You can connect business documents or specify an URL to illustrate your findings.

To save audit evidence:

1. In the properties page of a finding, expand the **Attachments** section.

2. Select one of the following tab:
   - **Business Documents**: Drag and drop the document to the space provided.

     A business document is a document whose content is independent of the HOPEX repository. This document can be MS Word, MS Powerpoint, or other files. A report (MS Word) generated on an object can become a business document.
   - **External Reference**: specify an URL

These business documents or external references are owned by the audit of the finding. You can view them in the **Documents** page of the audit.

For more information, see Using Business Documents.

Connecting the finding to a risk and a control

In the finding properties, you may specify the risk or control connected to the audit activity.

To do this:

1. In the finding properties, expand the **Risks and Controls** section.
2. In the **Risk** or **Control** tab, click **Connect**.
3. Specify a risk or control among the suggested candidate objects and click **Connect**.

Defining and Assessing Risks Detected during the Audit

Risks can be identified during audit execution.

Example: within the framework of an audit on hardware purchase, a risk on requirement suitability may be identified, such as a bad technological choice.

We differentiate risks discovered during the audit from those previously defined in the audit scope and in the different activities. See Specifying the Audit Scope.

Risks discovered during audit execution should be connected to the activity finding, or to the recommendation.

Displaying the list of risks

In the **Risks** page of audit properties, you can view risks related to:

- the audit
- the audit objects

Assessing Risks

To assess the objects (in their context):

1. Open the properties of the audit.
2. Select the **risks Assessment** page.
3. Select the risk(s) you want to assess.

4. Select the value(s) characterizing the risk(s).
   - **Impact**: impact of the risk when it occurs
   - **Likelihood**: probability that the risk will appear
   - **Control Level**

     📖 *Control level characterizes the efficiency level of control elements deployed (controls) to assess the risk.*
5. Click **Validate Multiple Assessment Table**.

   ☛ *Assessment validation enables you to view results in the risk map. Validation can take a while, therefore the wizard offers to execute this process later if needed.*

The following values are calculated:

- inherent risk

  📖 *The inherent (or gross) risk indicates the risk to which the organization is exposed in the absence of measures taken to modify the occurrence likelihood or impact of this risk. This is the result of multiplying the impact value and the likelihood value before taking account of risk prevention or reduction measures.*
- residual risk

  📖 *The residual (or net) risk indicates the risk to which the organization remains exposed after management has processed the risk. This is the difference between the Inherent Risk and the Control Level.*

Generating the risk heatmap

A report enables you to view the map of risks associated with an audit, depending on their assessment criteria (Impact, Likelihood, etc.).

To view the risk map associated with an audit:

❱ In the properties of the audit, select the **Reporting** page then **Internal Audit > Audit Risks Heatmaps**.
The audit risk map appears.

☛ *The number of risks displayed depends on the number of contexts.*

☛ *Risks must have first been assessed for you to get results in this risk map.*

Sending Recommendations

Audit team members meet to review audit findings and information collected during audit activities. The resulting audit conclusions can indicate a need for recommendations.

> 🕮 *A recommendation describes what must be done to correct noncompliance detected during an audit.*

There is only one person responsible for recommendation in order to assign responsibility precisely.

> ☛ *You can however divide the recommendation into several actions when creating the action plan. Each action can be assigned to a different user.*

Creating recommendations

Recommendations are created from audit findings.

To create a *recommendation*:

1. In the work program tree, open the properties of a finding.
2. Expand the **Recommendations** section and click **New**.
3. Select:
   - a level of **Priority**
   - a **Deadline**
4. Click **OK**.
   The recommendation appears in the section.

Defining recommendation characteristics

To define the characteristics of a recommendation:

1. In the navigation bar, click **Audit> Execution > My Activities > My Work Program**.
2. Expand the tree of the work program so as to be able to access the recommendation.

   > ☛ *You can also access recommendations from the finding properties.*
3. Enter the text of your recommendation in the **Description** field.
4. Select the **Recommendation Responsible**.

   > 🕮 *The recommendation owner:*
   >
   > - *specifies the actions to take to ensure recommendation follow-up*
   > - *ensures actions are correctly implemented*
5. Select a **Recommendation Correspondent**.

   > 🕮 *The recommendation correspondent is the point of contact in the audit team of the department in which the recommendation applies.*
6. Click **OK**.

Viewing recommendations

Recommendations can be viewed:

- in the page of the finding to which they are attached
- in the **Recommendations** page of the owner audit

> ☛ *When a recommendation is linked to a follow-up audit, the **Follow-up** check-box in the recommendation is selected. For more details on follow-up audit, see Creating Follow-up Audits.*

MANAGING TIME AND EXPENSES

Managing Expenses

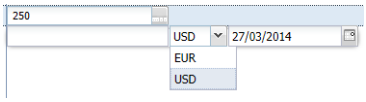
Auditors assigned to an audit can create expense sheets and charge them to this audit. In this case, they must submit their expense sheet to the lead auditor via a workflow.

> ☛ *The lead auditor and the GRC functional administrator can create expense sheets.*

To create an expense sheet:

1. Click **Times & Expenses > Expenses**.
2. Click **New**.
3. In the **Expense Owner** field, select the audit/test concerned.

   > ☛ *You can also create an expense sheet in the **Expenses** page of the audit/test properties. In this case, you do not need to specify the expense owner.*
4. Click **OK**.
   An expense sheet is created. You can now create associated expenses.
5. In the expense sheet properties, expand the **Expenses** section and click **New**.
   The audit/test is indicated.
6. Enter an **Amount** and a **Date**: you can enter the amount in the currency you require (from those you can access).



> ☛ *The amount is converted to the currency configured for your user.*

7. Specify if required:
   - the **Expense Category**: "Lodging", "Food and Beverages", "Transportation"
   - a **Comment**.
8. Click the icon of the expense sheet and submit it via the workflow.

   > ☛ *The lead auditor does not need to seek approval for his/her expense sheets.*

   > ☛ *You can export to Excel the data contained in expense sheets.*

Entering Vacations

Entering vacations enables to:

- better schedule audit campaigns.
- pre-filling time sheets.

To enter a vacation:

1. Click **Times & Expenses > Vacation Requests**.
2. Click **New**.
3. In the properties of a vacation, select the associated **Plan**.
4. Also specify:
   - **Vacation Type** (holiday, training, other)
   - planned and effective begin and end dates

     ☛ *The vacation start date should be within the plan. The vacation end date can exceed the end date of the selected plan. In this case, vacation dates later than plan end date are taken into account for any subsequent plan.*
   - a comment if required
   - In the **Status** field, select "Submitted".

     ☛ *So that the vacation will appear in the time sheet, the lead controller must have validated the vacation (by positioning its status value on "Validated").*

     ☛ *An auditor can modify or delete a vacation as long as the vacation has not been validated.*

Completing a Time Sheet

Auditors can complete time sheets in the framework of their audit.

To complete a time sheet:

1. Click **Times & Expenses > Time Sheets**.
   The time sheet displays one line per audit.
2. Enter for each day the number of hours spent on each audit.
3. Click **Submit** to save your time sheet.
4. Click **Next** to enter your hours concerning the next week.

   ☛ *Messages may appear if the activity report is not consistent. For example, if hours have been allocated to an audit/test and the audit/test has not yet started. You can however submit an incomplete time sheet.*

The time sheet enables entry for each day and for each week the number of hours spent on each audit/test.

☛ *Only those audits/tests that have been published are visible in the time sheet.*

The time sheet also shows:

- vacations that have been validated
- general tasks (meetings, training, team management, administration ...)

SUPERVISING AUDITS

This section applies to the ***lead auditor***.

The lead auditor must validate the work of auditors via the activity workflow.

He/she can then monitor their work and assure audit follow-up. To simplify the task, reports enabling audit check are available on each audit.

Audit Check Reports

To access audit check reports:

- In the properties of an audit, select the **Reports** > **Supervision** page.

Three reports appear:

- **Findings Objectivity**: to ensure objectivity of findings, audit evidence must be provided.

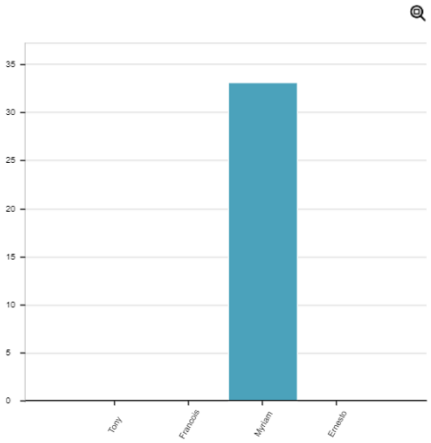
The figure displayed indicates the percentage of findings with at least one attachment.

- **Work progress by auditor**
- Auditor activity **summary table**

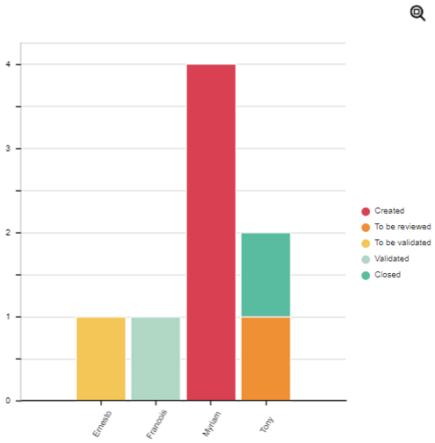
Synthesis Table

	Created	To be reviewed	To be validated	Validated	Closed	Total
Ernesto			1			1
Francois				1		1
Myriam	4					4
Tony		1			1	2
Total	4	1	1	1	1	8

Finding Objectivity



Work progress per auditor



Time Sheet Follow-up Reports

Reports enable follow-up of auditor time sheets.

To access the Reports tab:

❱ Click **Audit > Times & Expenses > Timesheet Follow-up**.
You can create three types of reports:

Time sheets by auditor

This report presents auditor time sheets over a given period

- number of hours assigned for the audit
- effective number of hours in week
- number of hours accumulated since start of audit
- number of hours remaining
- last allocation of auditor on audit
- last time sheet of the auditor
- progress of auditor on audit (in progress, completed..)

Time sheets by audit

This report presents all time sheets for a given audit.

Incomplete days by auditor

This report presents the list of incomplete days, that is days for which the number of hours declared is less than daily work duration.

Audit Expense Reports

To view expenses of an audit/test:

- In the properties of an audit, select the **Reports** page, then **Work Mission Expenses**.

Pie diagrams present breakdown of expenses:

- by resource (auditor)
- by category:
  - Food and Beverages
  - Lodging
  - Transportation

To view the list of expenses associated with a diagram sector:

- Right-click in a sector.
  Corresponding results appear as a list in the lower part of the window.

CONCLUDING THE AUDIT

Analysis reports enable the lead auditor to evaluate the audit, its findings and recommendations to prepare the validation meeting.

When elements have been validated, the audit closing report can be submitted to the audit director.

✓ Assessing Audits
✓ Steering the Closing Meeting
✓ Generating and Submitting the Audit Closing Report
✓ Closing Audits

Assessing Audits

Findings and recommendations summary

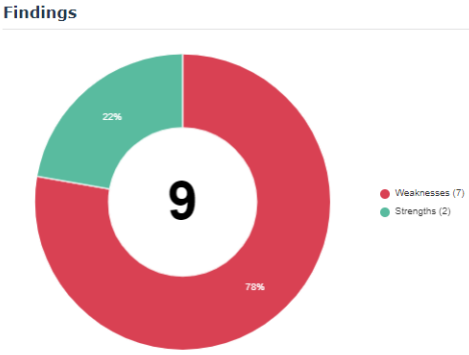
The lead auditor can access an analysis report on strengths and weaknesses derived from audit findings and recommendations.

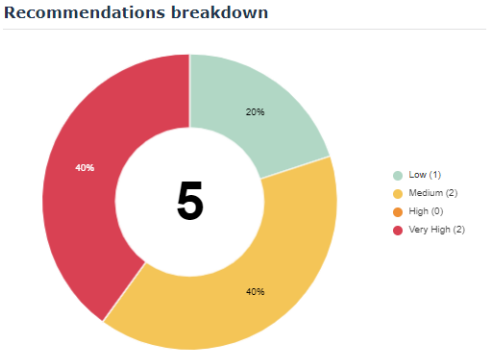
To access the Reports tab:

- In the properties of the audit, select the **Reports** > **Evaluation** page.

Several reports are proposed:

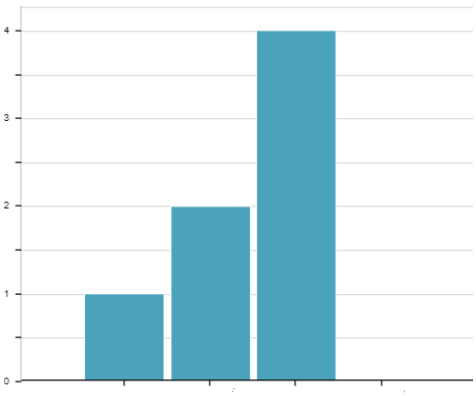
- Breakdown of findings by type (strength, weakness)
- Breakdown of recommendations by priority (low, high, medium)
- Summary table of above elements
- Weaknesses per theme





Synthesis Table

	Quantity	Percentage
Total Findings	9	100.0 %
Weaknesses	7	77.77 %
Strengths	2	22.22 %
Total Recommendations	5	100.0 %
Low	1	20.0 %
Medium	2	40.0 %
High	0	0.0 %
Very High	2	40.0 %



Risk assessment report

An analysis report provides a summary of risks of the audit.

To access the Reports tab:

- In the properties of the audit, select the **Reports** page then **Heatmap**.

Steering the Closing Meeting

The objective of the closing meeting is to validate findings and recommendations with the auditees.

To review findings, you can refer to:

- the structure of the work program provided by **Hopex Internal Audit**
- the different analysis reports supplied by **Hopex Internal Audit**
- the audit closing report

Generating and Submitting the Audit Closing Report

Generating the audit report

To generate an audit report:

1. Display the navigator of your work program.
2. Click the audit icon and select **Deliverables > Audit Report**.
   A message asks if you want to open or save the file.
3. Save the file to be able to modify and then submit it.

Contents of an audit report

The audit report uses audit elements:

- Audited operational managers
- Audit cost (estimated and effective load, total of expenses)
- Resources assigned
- Scope (objectives, risks, operational context)
- Audit opinion
- Priority findings
- Findings and recommendations details

Saving the audit report

When you obtain a suitable version of the report, before submission you should save it as a business document.

To connect the audit report to the audit and make it a business document:

1. Open the properties of the audit and select the **Documents** page.
2. Create or connect a document.
3. Specify the **Document Category**.

☛ *For more information, see Using Business Documents.*

Submitting the audit closing report to the audit director

The lead auditor submits to the audit director the audit closing report containing any modifications entered following the validation meeting.

To submit the audit report:

1. Display the navigator of your work program.
2. Click the audit icon and select **Closing report to be submitted > Submit closing report**.

Validating and circulating the audit closing report to auditees

Validating the report

The audit director validates the audit closing report by return.

Circulating the report and its recommendations

The audit director sends the final report to persons audited during audit execution.

Circulating the closing report automatically sends its recommendations to responsible users.

The recommendation owners must then set up actions to implement the recommendations. For more details, see Implementing Recommendations.

Closing Audits

When the audit is completed, the audit director can close it.

Closing an audit closes all objects at a lower level, with the exception of recommendations and actions. When these objects have been closed you can no longer modify them.

☛ *The administrator can exceptionally reopen these objects if necessary.*

SUMMARY OF RIGHTS

The following is a summary of rights assigned in the audit execution workflow.

☛ *The **GRC functional administrator** also has rights on all of these tasks.*

Rights	Audit Director	Auditor (Lead Auditor)	Auditor
Creating findings and recommendations		X	X
Validating activities		X	
Submitting closing report		X	
Validating and circulating closing report	X		
Creating an expense sheet (regarding the audit assigned)	X	X	X
Entering vacations	X	X	X
Completing a Time Sheet	X	X	X

AUDIT FOLLOW-UP

This section covers workflow progress following circulation of recommendations to auditees. It consists of implementing actions to respond to these recommendations.

It also presents reports assuring audit follow-up.

- ✓ Implementing Recommendations
- ✓ Audit Plan and Audit Follow-Up
- ✓ Consulting the Audit Dashboard
- ✓ Summary of Rights

IMPLEMENTING RECOMMENDATIONS

Recommendations are sent automatically to recommendation owners when the closing report is circulated.

✓ Accessing Recommendations
✓ Implementing Actions
✓ Following up Recommendation Implementation
✓ Viewing the recommendation report

Accessing Recommendations

The recommendation owner receives an e-mail for all recommendations addressed to him.

To access recommendations to be executed:

- Click **Audit > Remediation > Recommendations > My Recommendations to Implement** .

Recommendations assigned to you appears.

Implementing Actions

The recommendation owner must create actions whose objective is to implement these recommendations.

☛ *It is not possible to reuse an existing action as an action is specific to a recommendation.*

If you delete a recommendation, you are offered the possibility to delete the actions which are part of this recommendation.

Creating actions

To create an action:

1. See Accessing Recommendations.
2. In the recommendation properties, select the **Action plan** page and expand the **Actions** section.
3. Click **New**.
4. In the action properties, enter a time frame and an action **Owner**.

   ☛ *The list available in the **Owner** field corresponds to the list of auditees defined on the audit.*

Submitting the recommendation

Actions created and assigned to appropriate users constitute an action plan. This action plan is submitted to the lead auditor or the audit director via the recommendations workflow.

To submit a recommendation:

- Click the recommendation icon and select **Recommendation to be sent-out** > **Send-out recommendation**.

The lead auditor or audit director validates the recommendation by return. He can also reject it.

Specifying recommendation progress

The recommendation owner must inform the audit director on progress of his actions.

To indicate progress of recommendations:

1. See Accessing Recommendations.
2. In the recommendation properties, select the **Action Plan** page and expand the **Action Plan Progress History** section.
3. Create a progress update.
4. Specify the action plan **Progress** percentage (which corresponds to the recommendation progress).

   ☛ *The last value entered is suggested by default.*
5. Evaluate the progress:
   - Late
   - On time
6. Click **OK**.

   ☛ *The recommendation owner can also indicate action progress in the page of the action.*

Following up Recommendation Implementation

When the recommendation has been validated, actions are implemented by the auditees.

Following up recommendation progress

After a predetermined period, the audit director or lead auditor can request information on progress of recommendations.

The audit director can consult the list of recommendations of an audit plan in the **Recommendations** page of the audit plan. A **Follow-up** check box indicates recommendations that are linked to a follow-up audit.

See also: Viewing the recommendation dashboard.

Viewing the recommendation report

A report enables to ensure the follow-up of recommendations.

☛ *The audit director or GRC functional administrator can access this report.*

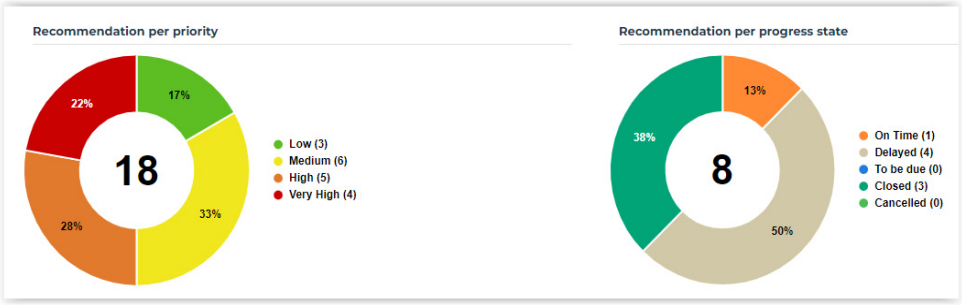
To create a recommendation report:

1. In the navigation bar, click **Reports** then **Create a Report**.

2. Filter the report template by object type (here "Recommendations").
3. Create a **Recommendation Follow-Up Report**.
4. In **Parameters**, connect the objects of interest:
   - Audit plans
   - Audits
   - Process categories and processes
   - Risks
   - Entities

You will see:

- Recommendations breakdown by priority
- Recommendations breakdown by progress (delayed, etc.)



Viewing the recommendation dashboard

The **Overview** property page of a recommendation displays in the form of a dashboard the main indicators of the recommendation progress.

☛ *This page also displays the main information on the recommendation, in the form of an identification card.*

The dashboard values are from the **Action Plan Progress History** section of the recommendation (**Action Plan** page).

- **Progress**: value of the **Progress (Percentage)** column of the last progress update.
- **Timing**: value of the **Progress Evaluation** column of the last progress update.

☛ *See Specifying recommendation progress.*

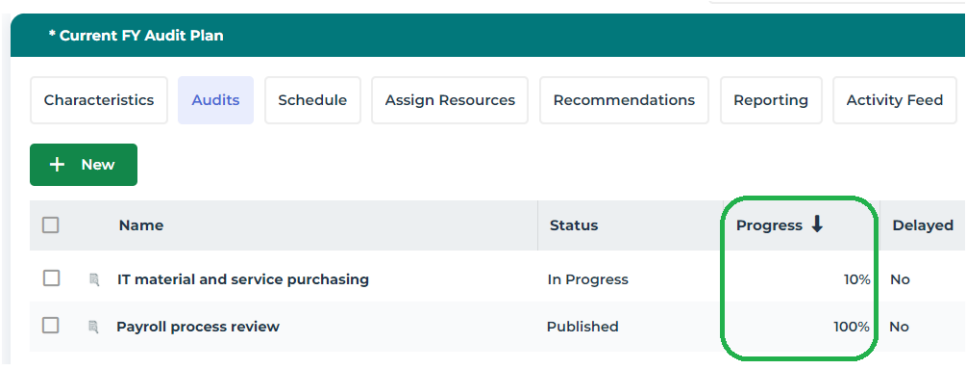
AUDIT PLAN AND AUDIT FOLLOW-UP

Hopex Internal Audit enables follow-up of audit plans according to different criteria.

Following-up the Progress of Audits in an Audit Plan

In the properties of an audit plan, the **Audits** page enables to view the progress of audits.

It corresponds to the percentage of audit activities which have been closed for each audit of the audit plan.



Displaying Audit Plan Follow-Up Reports

Several reports enable audit plan execution follow-up.

To access audit plan reports:

1. Open the audit plan properties.
2. Select the **Plan Reports** page then one of the following reports:
   - **Supervision**
   - **Workload and resources**
   - **Resources allocation**
   - **Gantt report**
   - **Expenses**

Supervision

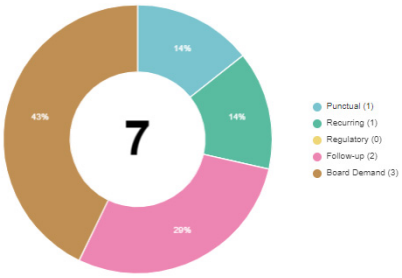
This report offers a summary of audit plan audits according to different criteria:

- Origin
- Priority
- Category
- Score
- Status

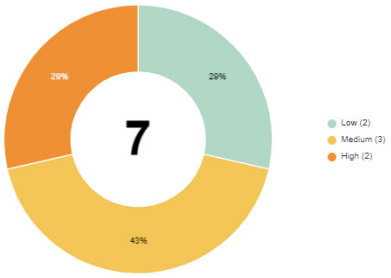
Synthesis Table

All	Planned	Published	Completed	Estimated Workload (Days)	Effective workload (Days)	Average Duration (Days)	Average number of auditors
7	7	6	1	145	182	3	2.7

By origin



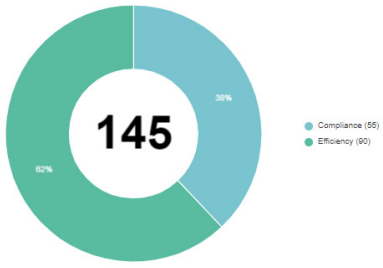
By priority



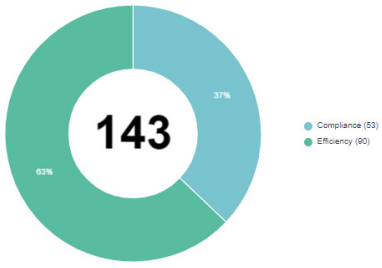
Workload and resources

This report compares planned/effective resources and workload for compliance and efficiency audits.

Planned Resources (in %)
Total Man days : 145



Actual Resources (in %)
Total Man days : 143



There are two types of audit:

- Compliance audits (to a standard such as SOX for example).
- Efficiency audits, which aim to improve enterprise operation independently of regulatory constraints.

Resources allocation

Resources are auditors.

The diagram displayed in this report enables comparison of:

- available reports
- required resources
- assigned resources

Results show data of the current year. However you can display results for a specific time period.

Gantt report

The Gantt report comprises two parts:

- Audits planned between two dates
- The occupation of auditors on audits between selected dates.

Expenses

This report shows all expenses linked to a plan, as well as breakdown by expense category and by auditor.

It allows the director to plan future audits.

Closing Audit Plans

When all audit activities are completed, the audit director can close the audit plan.

When closing the audit plan, the following audits are closed:

- ongoing audits
- audits which have not been canceled

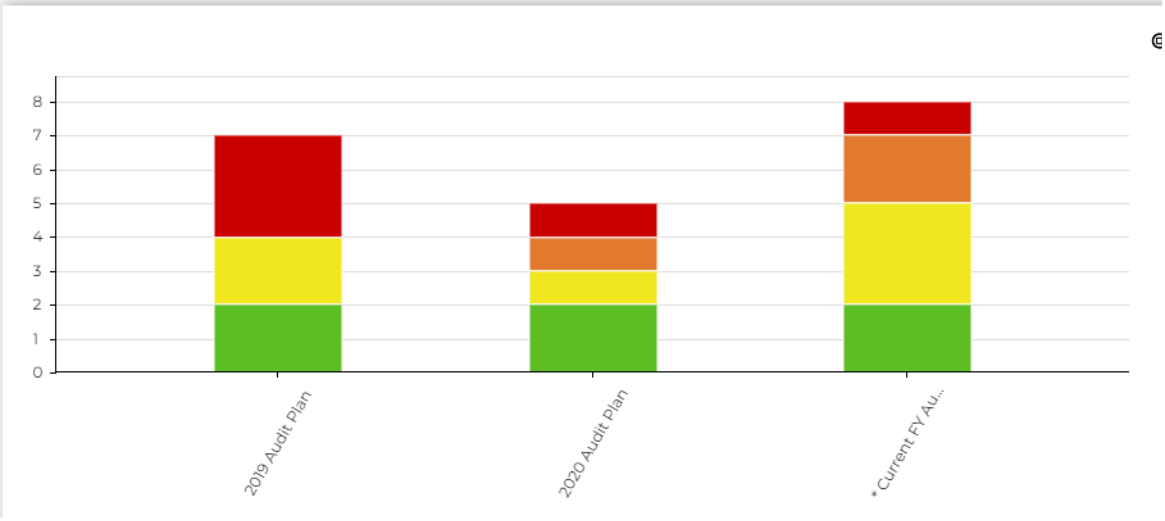
CONSULTING THE AUDIT DASHBOARD

The dashboard enables the audit director and functional administrator to follow audits.

Evaluation of audits

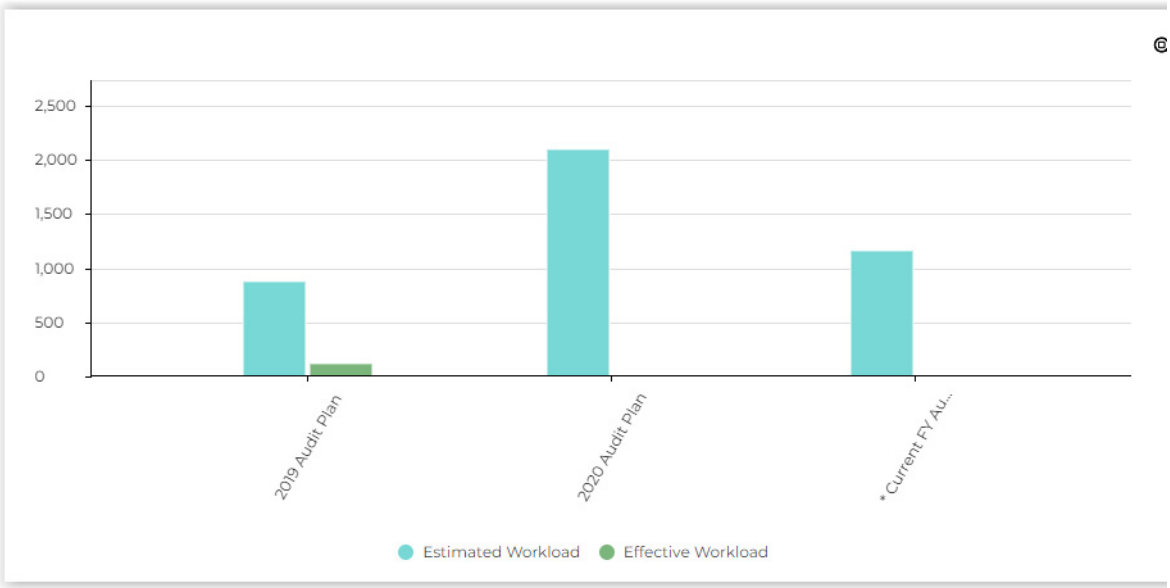
This widget shows evolution over time (by audit plan) of evaluations assigned to audits:

- Good overall level
- Can be improved
- Improvement needed
- At risk



Estimated and effective workload per audit plan

This widget shows the estimated and effective workload for each audit plan.

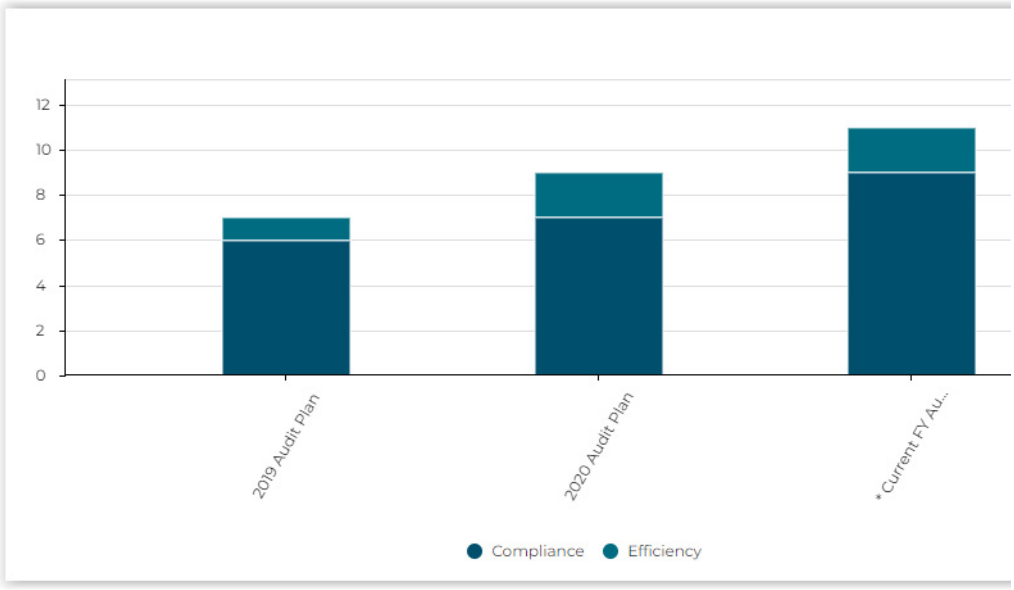


Audit breakdown by category

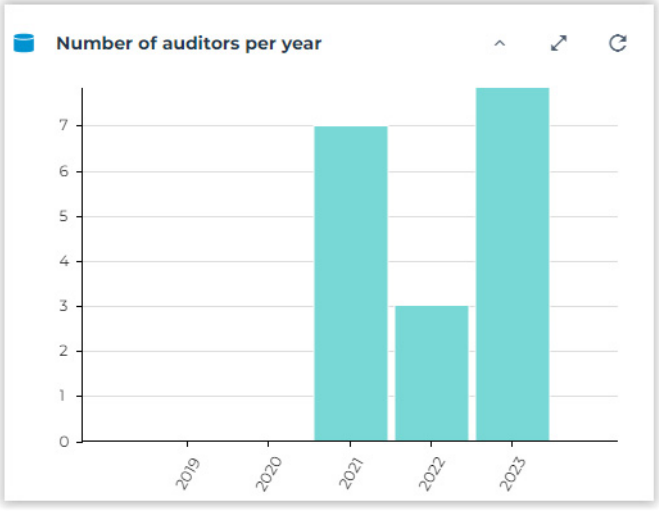
This widget shows evolution over time (by audit plan) of audit breakdown by audit category:

- Compliance audit
- Efficiency audit

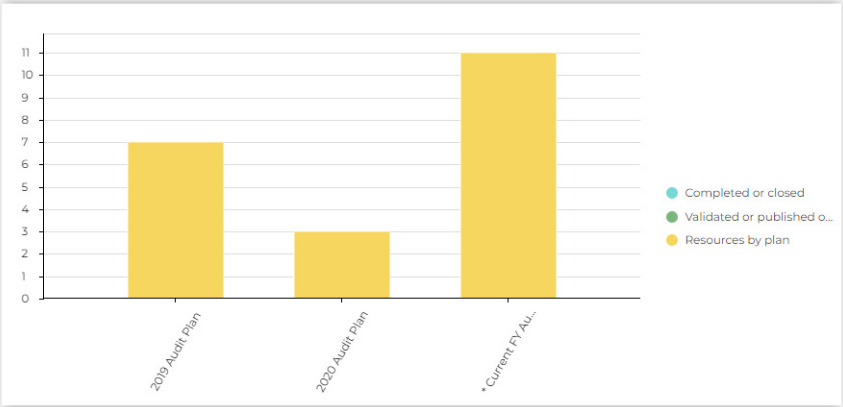
☛ *The audit category is specified in the audit general characteristics.*



Number of auditors per year



Number of audits per audit plan



SUMMARY OF RIGHTS

The following is a summary of rights assigned to each profile in the audit follow-up workflow.

☛ *The **GRC functional administrator** and **Audit Director** are allowed to perform all these tasks.*

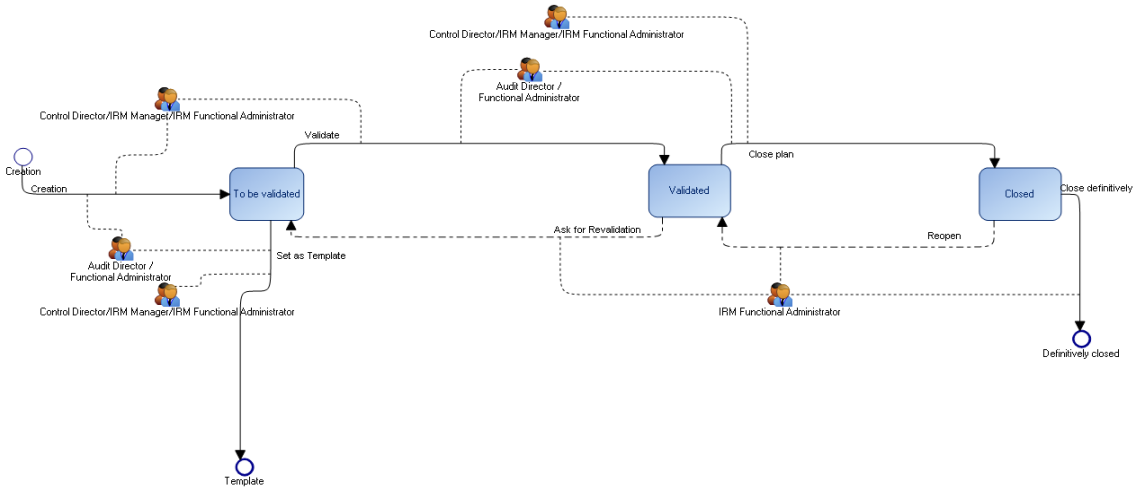
Rights	Lead Auditor	Recommendation Owner	Action Owner
Sending recommendations	X		
Creating actions		X	
Validating actions	X		
Specifying action progress			X
Specifying recommendation progress		X	

APPENDIX - AUDIT WORKFLOWS

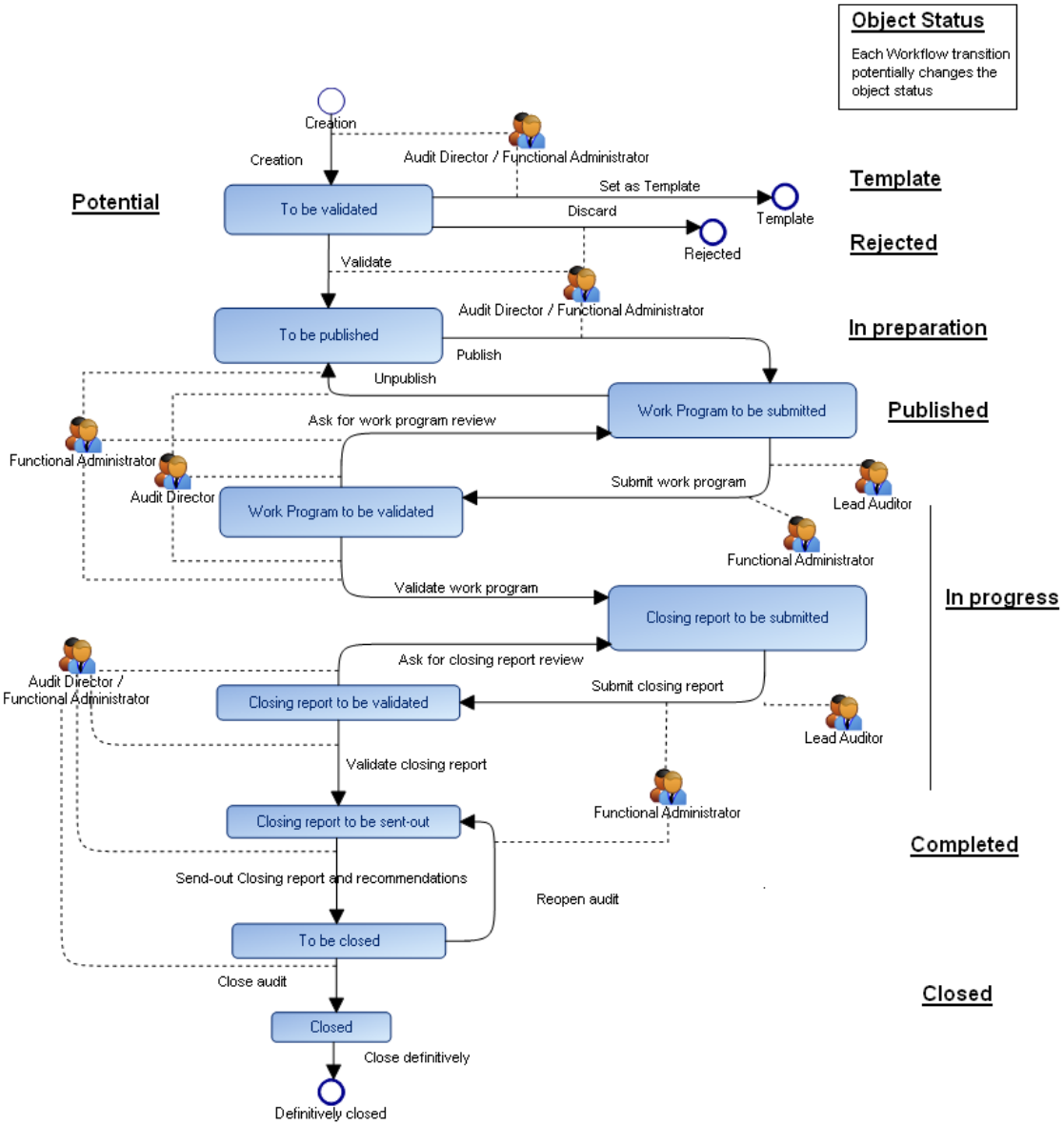
This chapter presents **Hopex Internal Audit** workflow diagrams.

- ✓ Audit Plan Workflow
- ✓ Audit Workflow
- ✓ Audit Activity Workflow
- ✓ Recommendation Workflow
- ✓ Action workflow

Audit Plan Workflow



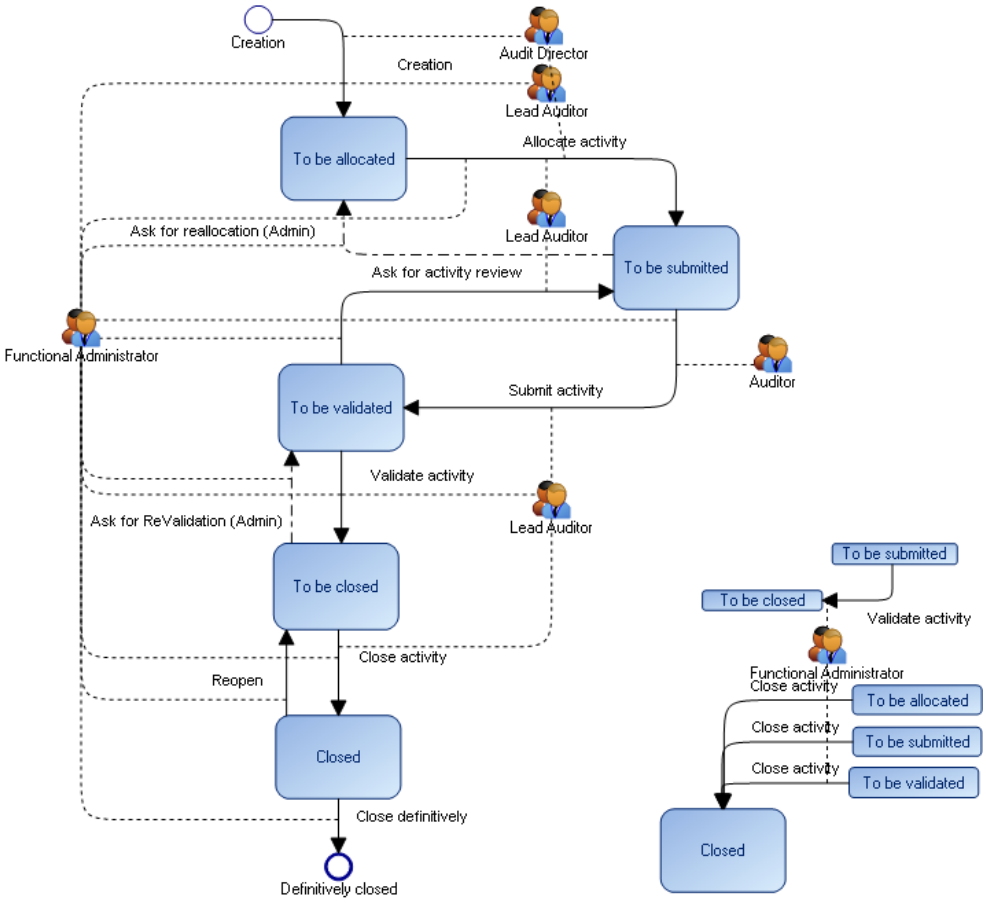
Audit Workflow



Action (e-mail sent)	Transition	Source status	Target status
Send mail for closing report validated	Validate closing report	Rapport final à soumettre	Closing report to be validated
Send mail for work program to validate	Submit work program	Work program to be submitted	Work program to be validated
Send mail for work program validated	Validate work program	Work program to be validated	Closing report to be submitted
Send mail to ask for closing report review	Ask for closing report review	Closing report to be validated	Closing report to be submitted
Send mail to ask for work program review	Ask for work report review	Work program to be validated	Work program to be submitted
Send mail to notify recommendation owner	Send out closing report and recommendations	Closing report to be sent out	To be closed
Send mail to send out closing report	Send out closing report and recommendations	Closing report to be sent out	To be closed
Send mail to submit closin report	Submit closing report	Closing report to ba submitted	Closing report to be validated

E-mails sent within the framework of the audit workflow

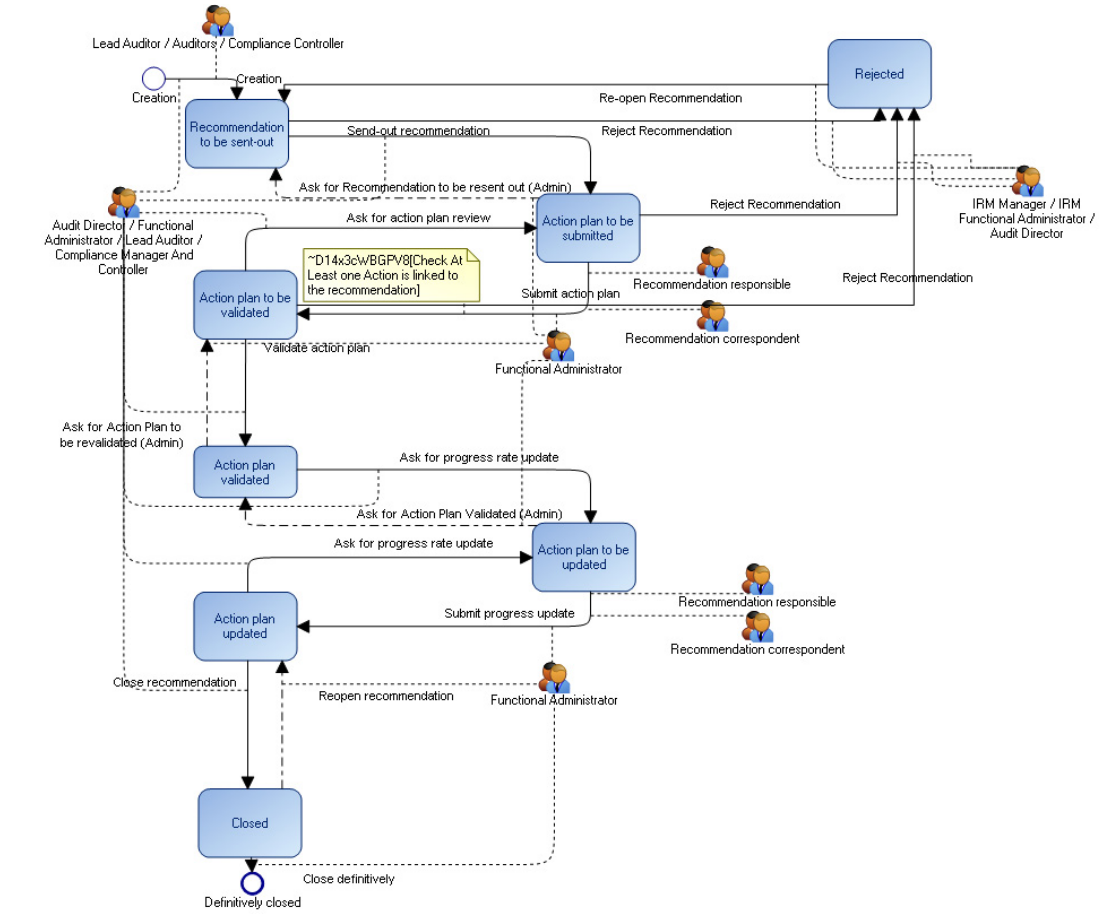
Audit Activity Workflow



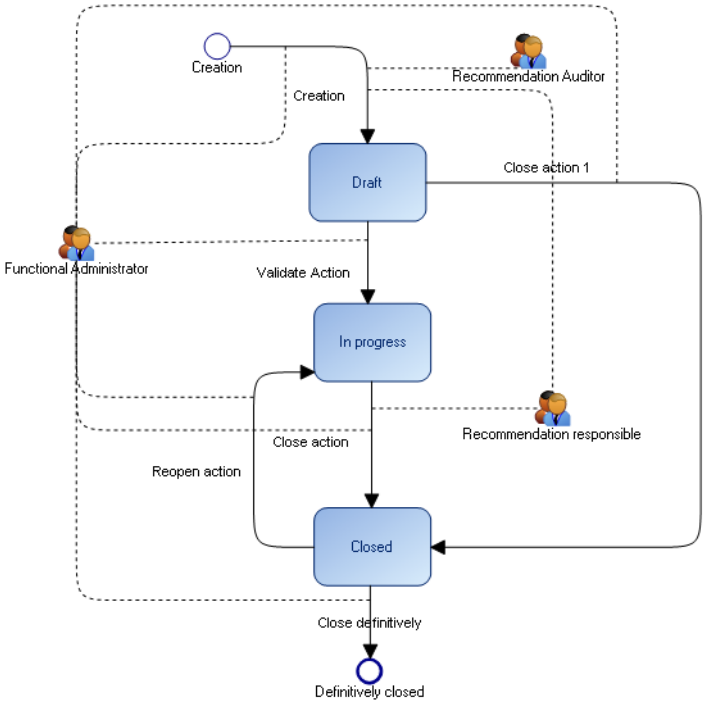
Action (e-mail sent)	Transition	Source status	Target status
Send mail to ask for activity review	Ask for activity review	To be validated	To be submitted
Send mail to submit activity	Submit activity	To be submitted	To be validated

E-mails sent within the framework of the audit activity workflow

Recommendation Workflow



Action (e-mail sent)	Transition	Source status	Target status
Send mail to ask for action plan review	Ask for action plan review	Action plan to be validated	Action plan to be submitted
Send mail to ask for progress rate update	Ask for progress rate update	Action plan updated	Action plan to be updated
Send mail to ask for progress rate update	Ask for progress rate update	Action plan validated	Action plan to be updated
Send mail to send out recommendation	Send-out recommenation	Recommendation te be sent out	Action plan to be submitted
Send mail to submit action plan	Submit action plan	Action Plan to be submitted	Action Plan to be validated
Send mail to submit updated action plan progress rate	Submit progress rate	Action plan to be updated	Action plan updated
Send mail when recommendation is at due date	Validate action plan	Action plan to be validated	Action plan validated

E-mails sent within the framework of the recommendation workflow

Action workflow