

HOPEX Internal Audit

User Guide

HOPEX V5



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INTRODUCTION TO HOPEX INTERNAL AUDIT



HOPEX Internal Audit offers small and medium audit structures an integrated solution for their audit activities.

Based on a proven methodology, **HOPEX Internal Audit** helps auditors to 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 the **HOPEX Common Features** guide which presents features common to all **HOPEX** products.

THE AUDIT PROCESS

The IRM functional administrator prepares the work environment for the audit (defining the team, managing currencies and campaign calendars, time sheet parameterization). For more details, see [IRM 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 by 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 the main auditees during the first days of the audit, collects documents and proceeds with evaluation of risks, leading to definition of the work program.



The work program consists of definition of audit tasks so as to cover identified risks, 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 assemble 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 and commands available in **HOPEX Internal Audit** depend on the profile with which you are connected.

Connecting to the solution

To connect to **HOPEX**, see [Connecting to HOPEX](#).

See also [HOPEX Internal Audit Profiles](#).

HOPEX Internal Audit Profiles

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

- IRM functional administrator
- Audit director (or IRM Manager if you have several IRM products)
- Auditor

☛ *The IRM 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.

IRM 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

☛ See [Managing your IRM 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").

IRM Contributor

As an occasional user, you can login with the profile "IRM Contributor".

☛ For more information on this profile which is common to all IRM solutions, see [The IRM Contributor Desktop](#).

Features/Solutions	Audit
Generalities - Viewing the environment - Viewing and exporting dashboard reports - Full-text search	X
Action Plans /Actions - Viewing and following-up action plans - Creating actions	X
Recommendations - Viewing recommendations	X

Features available to the IRM 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 navigation menu, click **Audit > Audit Plans**.
2. Click **New**.
3. Modify the **Name** of the audit plan.
4. 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.

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.

- ✓ [Validating 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](#)

Validating Audits

Creating audits

To create an **audit**:

1. In the navigation menu, click **Audit > Audit Plans**.
2. In the properties of an audit plan, select **Audits**.
3. Click **New**.

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 access the list of audits via the menu **Audit > Execution**.

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**

Audit scope

In the **Scope** of the audit, you can connect objects to which the audit is attached, such as an org-unit, a process, etc.

To specify audit scope:

1. In the properties of the audit, expand the **Scope** section.
2. Select the object type to be created or connected to the audit.
3. Click **Connect** to connect audits to existing objects.

Risks treated by an audit

The risks specified in audit scope are risks identified prior to audit execution and to which the audit relates.

A report indicates whether audits in progress or past audits treat the risks entered by the functional administrator. See [Viewing audit cover](#).

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 skills required by auditors to execute the audit.

To define skills required for the audit:

- In the **Skills** frame, click **Connect** to connect an existing skill.

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 a test dashboard](#).

Viewing a test 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/cancelled. It enables to verify the recommendation implementation.

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

1. Open properties of the source audit.
2. Click the icon of the audit and in the pop-up 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 cover

HOPEX enables description of entities, risks and processes. It is often necessary to audit these regularly.

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

To access this report:

1. In **Audit > Preparation > Decisional Reports**, select **Audit Coverage**.
2. In the editing window, select:
 - a **Begin Date**
 - an **End Date**
3. (Optional) Select an object type, depending on the coverage targeted:
 - **Risks**
 - **Processes**
 - **Entities**
4. (Optional) Filter audits by **Score** or **Status**.
5. Click **Refresh** at the bottom of the report.

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

- The number of audits executed
- The name of the last audit
- The effective end date of the audit or its state if the audit is in progress
- The score of the audit.

 The audits that appear in the report are those that have at least been published.

Begin Date: End Date:

Entity/Risk/Process: By Score: By Status:

1. Audit by Entity/Risk/Process

	Number of audits	End Date	Last Audit	Score
 B.1.a	1	In Progress	IT material and service purchasing	Good overall level
 Business Process-18	1	In Progress	IT material and service purchasing	Good overall level
 Business Process-19	1	In Progress	IT material and service purchasing	Good overall level
 Car Rental Business	0			
 Car Rental Supporting Process	0			
 Define and decline the quality policy	0			
 Drive and Follow the Processes	0			

Objects covered are those connected to the audit **Scope**. See [Audit scope](#).

For risks covered by an audit, you must also define the risk type to which they belong in order that they appear in the report. In this report risks are classified by risk type.

 These risk types are defined by the IRM functional administrator in the IRM environment.

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](#).

To access complete audit history:

- 1 In the navigation menu, click **My tasks > Audits** then select **Past Audits** in the drop-down list.

Sorting audits by evaluation

In the list of audits of an audit plan, you can consult the evaluation of the audit by the lead auditor. You can sort audits based on this criterion, allowing you to create audits on appropriate entities, risks and 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.

Audit Plan 2013

Characteristics

Audits

Schedule

Assign Resources

Recommendations

New

	Name	Status	Evaluation ↓
	R&D process review	Published	Improvement needed
	Commercial process review	Published	Improvement needed
	HR process review	Closed	Good overall level
	Marketing Audit	In Preparation	Good overall level
	Payroll process review	Published	Can be improved
	IT process review	Published	Can be improved
	IT material and service purchasing	In Progress	At Risk

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

Finding past non-executed 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 dashboard

As an auditor, you require an overview of the risks of your enterprise to better prioritize the risks to be audited during your next audit.

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

 This report is available to the Auditor, the Auditor Director and the IRM Functional Administrator.

To create the risk assurance dashboard report:

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.*
- **Risk 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**

Control Level Risk	Gap Residual / Target Risk	Incident Inherent Risk	Incident Impact Risk Level of control	Inherent Risk Residual Risk	Preventive Control Target Risk	Residual Risk Gap Residual / Target Risk	Preventive Control Risk Level of control	Target Risk Control Level	Incident Control Level	Incident Impact
Application track		High	Very Weak	Very High	Low	High			Command considered twice	Very high
Data encryption		Low	Medium	Medium	Very Low	Medium			Data loss	Low
Insulation on wrong budget lines		Medium	Very Strong	Low	Low	Low			Invoice Loss	High
									Application Breakdown	Low
									Cash flow breakdown	High
									Cheque Duplicated	Very high
									Major Cheque Loss	High
									Major IT Breakdown	High
									Network vulnerability	High

Selecting Audits to be Integrated to the Audit Plan

To access potential audits:

- 1. 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 > 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.

Adding an audit from the Gantt chart

To add an audit from this chart:

- 】 In the **Schedule** page of the plan properties, click **Add an audit**.
The audit appears in black.

To plan a newly-created audit:

- 】 In the **Planning** page of the plan, resize the audit from its extremities to define:
 - begin date
 - end date

Assigning Auditors to Audits

Before assigning an auditor to an audit, you must 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.

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

☛ You can select several auditors.

Calendar Period:

Assignments

Audit ↑	Estim. Resource
Human Ressources audit: US	
Subsidiary Audit: Belgium	
Subsidiary audit: Italy	
Subsidiary audit: Mexico	
Subsidiary audit: Quebec	

« « | Page 1 of 1 | » » | Show 50 €

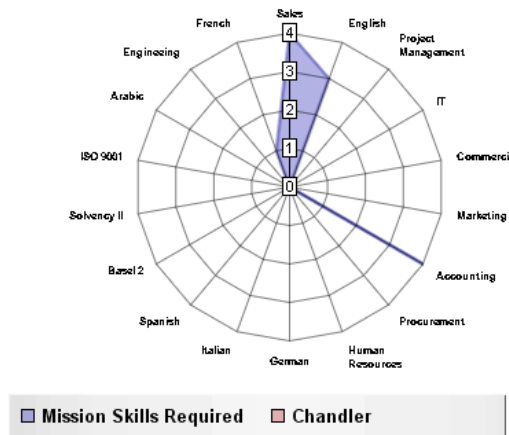
☐	Name ↑	Leader	Assign/Unassign
☐	R. Ludovic	☐	☐
☐	RIZK A	☐	☐
☒	RODRIGUEZ Marlene	☒	☐
☐	SAMY Chris	☐	☐
☐	SARFA V	☐	☐

« « | Page 3 of 3 | » » | Show 50

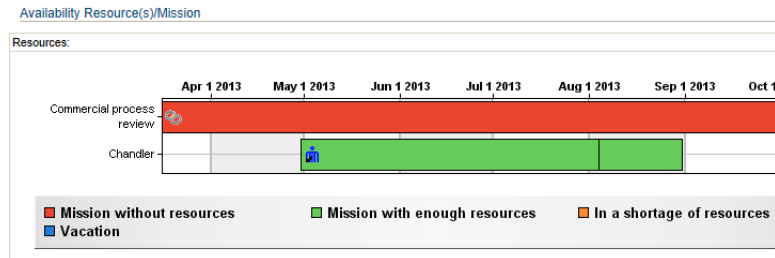
- In the lower frame "Assign Resources - Skills", click the **Refresh** button . The chart presents the skills required for the audit and the skills of the selected auditor.

Mission Skills Required

Resource Skills : Chandler



6. Similarly refresh the frame "Assign Resources - Gantt Chart".
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
 - Orange if auditors are insufficient
 - Red if no auditors are assigned
- Vacation periods of selected auditors are represented in color 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:

1. 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:

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

To make an audit public:

1. 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:

- 1. 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](#)

Creating Work Programs Manually

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

To access the work program:

- 1 In the audit properties, select the **Work Program** page.
In this page you can create the content of your audit.

The basic element of the audit is the audit activity. This enables assignment of responsibility to the auditor.

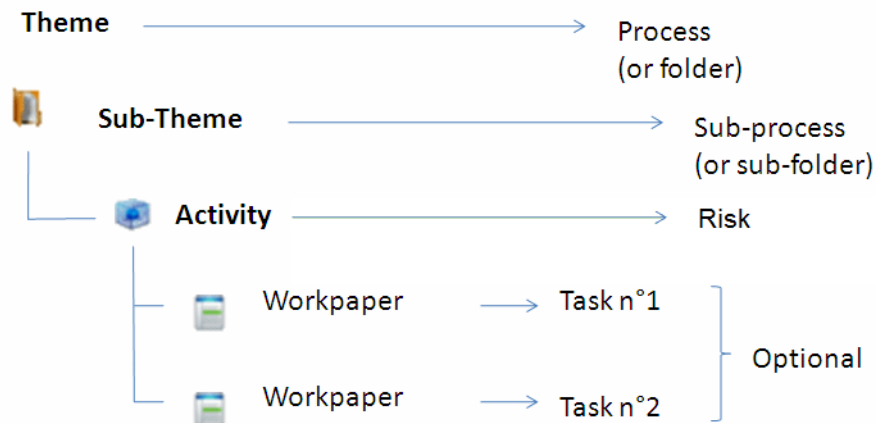
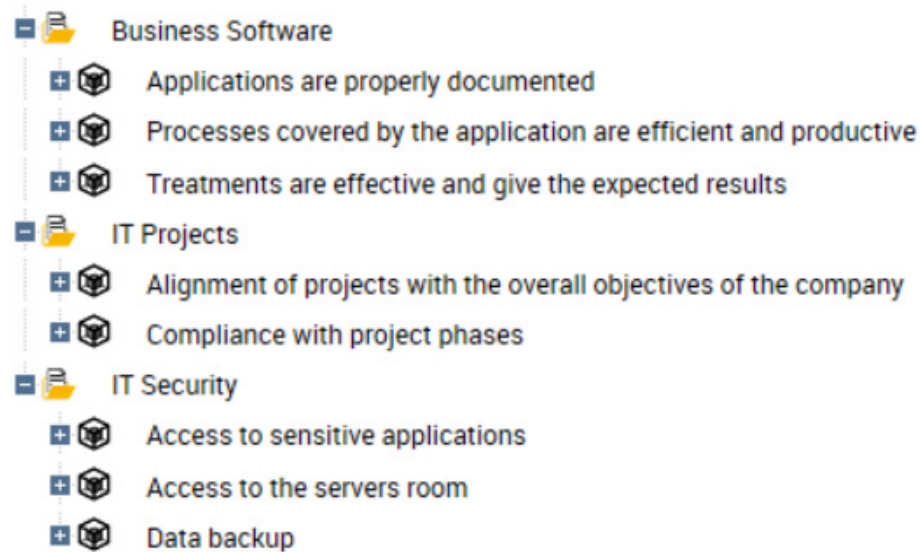
Constituent elements of an audit

A theme can be used to group audit activities and their workpapers, that is to organize audit content. In this case they serve as "folders".

If audit scope comprises processes, themes can represent processes and sub-processes.

A theme can:

- serve as a folder enabling organization of work program structure
- correspond to a business process



☛ 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. Before creating activities and workpapers, you can create audit themes.

To create an audit theme:

1. In the properties of the audit select the **Work Program** page.
2. Click the audit icon and select **New > Audit Theme**.
The theme created appears in the tree of the work program.
3. Display properties of the theme.
You can:
 - 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.

You can now create audit activities and workpapers.

Specifying an audit activity

An audit activity is an element of an audit that can relate to a set of processes, applications, risks or controls to be audited in an enterprise organization unit. It is assigned to an auditor.

To create an *audit activity*:

1. In the properties of the audit select the **Work Program** page.
2. Click the audit (or audit theme) and select **New > Audit Activity**.
The audit activity created appears in the tree of the work program.
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.

Specifying risks connected to an audit activity

In the page of an audit activity, **Activity Scope** section, you can specify risks concerning the activity.

To create a risk on an activity audit:

1. Open the properties of the audit activity.
2. In the **Characteristics** tab, expand the **Scope** section.
3. Click **New**.
The risk creation dialog box appears.
4. Enter the name of the risk and click **OK**.

For more details on users, see [Defining and Assessing Risks](#).

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. In the properties of an audit, select the **Work Program** page.
2. Click the activity audit concerned and select **New > WorkPaper**.
The workpaper appears in the page of the activity, and under the work program tree of the audit.
3. In the work program, select the paper to display its **Properties**.
4. Enter a name and your comments.

☛ *Completing workpapers and questionnaires is detailed in "Audit Execution". See [Specifying Workpapers and Questionnaires](#).*

Generating a Work Program Automatically

HOPEX Internal Audit allows automatic creation of work program structure:

- from audit templates (audits with "template" status). See [Creating "Template" Audits](#).
- from past audits.
- from processes connected to the audit

Initializing the work program from a template audit

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

To create a work program automatically from a template:

1. Open the properties of the audit.
2. Select the **Working Program** page.
3. Click the icon of the audit and select **Initialize Program from Template**.

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

Work Program Generator
⊕ ⊗

Please select the Work Program to be used to initialize your Audit

Source Audit Plan

Audit Plan 2011 ▼

Source Audit

Human Resource Audit: France ▼

Select themes, activities or tests in the left tree and click on the Duplicate Work Program button to duplicate them in the right tree. When a theme or an activity is selected in the left tree, all sub-themes, activities and tests under this theme or activity are also duplicated. When 'With Scope' is checked, duplicated activities inherits the scope of source activity.

Duplicate Work Program
☐ With Scope

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

Initializing the work program from a process

An audit work program can be initialized from processes in the scope of the audit. To connect a process to an audit, see [Audit scope](#).

The work program is defined as follows:

- Each process and sub-process connected to the audit produces a theme.
- Each risk connected to the process is processed in an activity.

To create a work program automatically from a process:

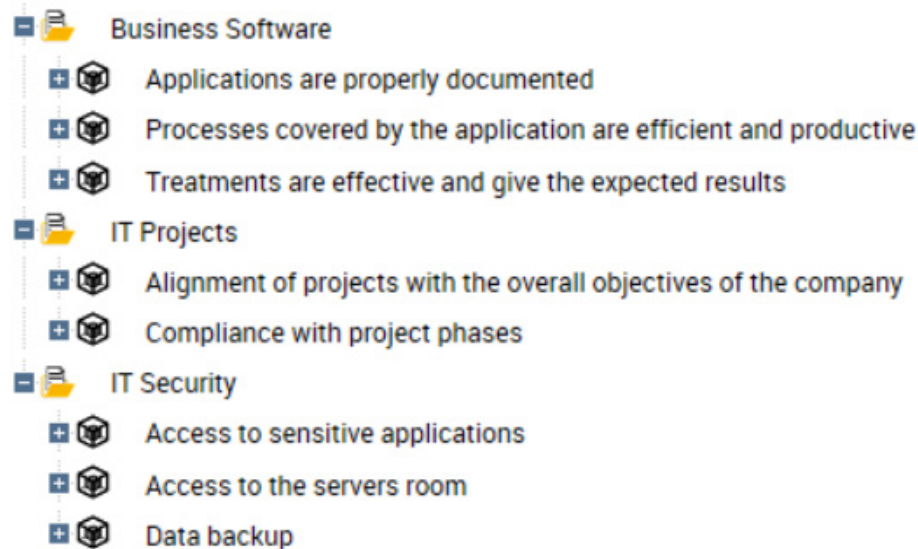
1. In the properties of the audit, select the **Work Program** page.
2. Click the icon of the audit and select **Initialize Program from Processes**.

A message requests confirmation of work program generation.

3. Click **Yes** to validate.

☛ In the case of error or of change, you can reinitialize the work program.

The work program appears.



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:

1. 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. Select **Audit > Preparation > Vacation Requests** and open the properties of the vacation to be validated.
2. Position its status as "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 **IRM functional administrator** also has rights on all of these tasks.*

Rights	Audit Director (or IRM Man- ager)	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



This section covers audit execution steps. It applies to the auditor or lead auditor.

- ✓ [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:

1. In the navigation menu, click **My Tasks > Audit > Work Program**.
2. In the drop-down list select **My 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:

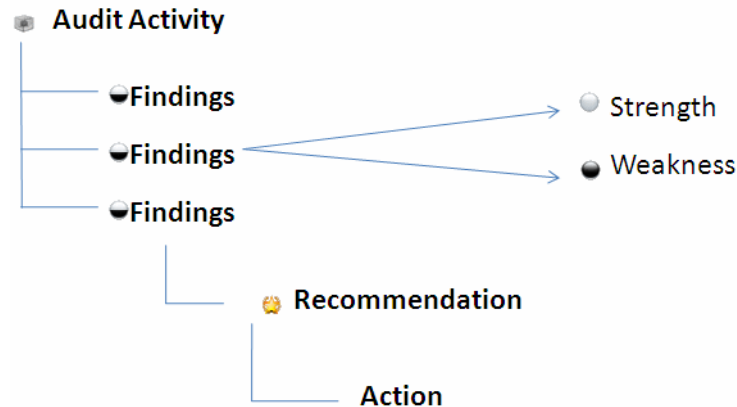
1. Click the audit icon, and select **Deliverables > Export Work Program (Excel)**.

 *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: 2002).*

Creating findings

Findings are accessible from audit activities.

To create a *finding*:

1. Expand the tree of your work program.
2. 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.
3. 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.
4. 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 from 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.

Defining and Assessing Risks

Risks can be identified at different levels at audit execution. For example, in 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
- risks previously defined in the audit and activity scope.
 - ☛ *To define scope:*
 - of an audit, see [Audit scope](#).
 - of an activity, see [Specifying risks connected to an audit activity](#).

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:

- the risks associated with the audit
- the risks associated to the objects in the audit

To determine with which object a risk is associated:

1. Open the audit properties and select the **Risks** page.
2. In the upper frame, select a risk in the list.
The lower frame displays the object with which it is associated (for example an audit activity).

Assessing Risks

To assess the objects (in their context):

1. Open the properties of the audit.
2. Select the **Risks** 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 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 impact value and probability 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.

Generating the risk map (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:

- 1 In the properties of the audit, select the **Reports** page then **Heatmaps**. The audit risk map appears.

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

Inherent Risk						Residual Risk						
Likelihood	Impact					Inherent Risk	Control Level					
	Very Low	Low	Medium	High	Very High		Effective	Few observations	Frequent observations	Ineffective	Inexistent	
	Certain	0	0	0	0		0	0	0	0	0	0
	Probable	0	0	0	0		0	0	0	0	0	0
	Likely	0	0	0	0		0	0	0	0	0	0
	Possible	0	0	0	0		0	0	0	0	0	0
	Rare	0	0	0	0		0	0	0	0	0	0

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 menu, click **My Tasks > Audit > 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

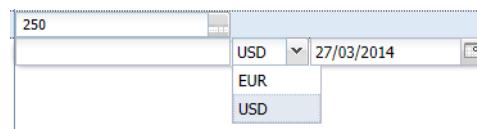
Managing Expenses

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 IRM functional administrator can create expense sheets.

To create an expense sheet:

1. Click **My Tasks > 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 screenshot shows a form with a text input field containing the number '250'. To the right of this field is a dropdown menu for currency selection. The dropdown is open, showing three options: 'USD', 'EUR', and 'USD'. The date '27/03/2014' is visible in a field to the right of the currency dropdown.

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 **My Tasks > 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 **My Tasks > 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.

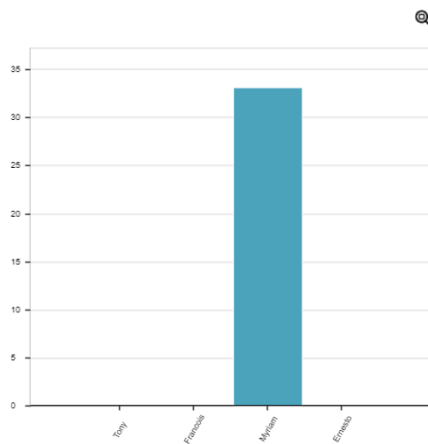
The figure displayed indicates the percentage of findings with at least one attachment.

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

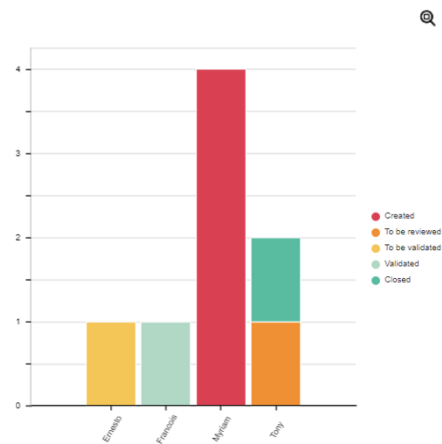
Synthesis Table

	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:

- 1 Select **Audit > 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.

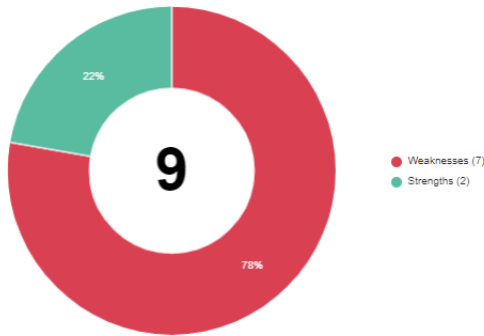
To access the Reports tab:

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

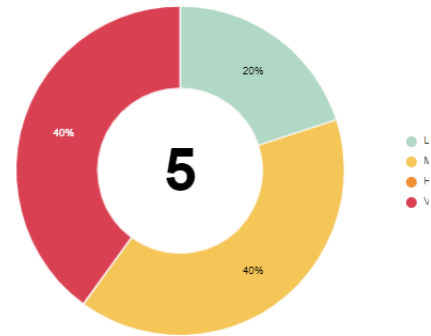
Several reports are proposed:

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

Findings



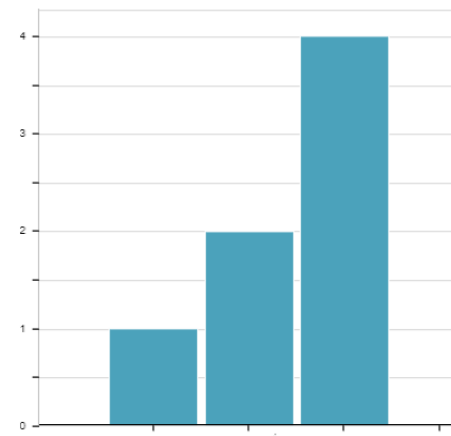
Recommendations breakdown



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 %

Weaknesses per theme



Risk assessment report

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

To access the Reports tab:

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

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. Drag and drop the audit report to the frame provided.
The document appears in the list of documents attached to the audit.
3. Open the properties of the business document and specify the **Document Pattern**.

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 **IRM 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 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](#)
- ✓ [Following up Recommendations](#)

Accessing recommendations

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

To access recommendations to be executed:

- Click **My Tasks > Action Plans > Recommendations to implement**.

Recommendations assigned to you appears.

Implementing Actions

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

Creating actions

To create an action:

1. Open the properties of an audit, and select the **Recommendations** page.
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.

☛ You can also connect existing actions. You can only reuse actions used in the same 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:

- 1. 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.

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](#).

Specifying recommendation progress

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

To indicate progress of recommendations:

1. In the recommendation properties, select the **Action Plan** page and expand the **Action Plan Progress History** section.
2. Create a progress update.
3. Specify the action plan **Progress** percentage (which corresponds to the recommendation progress).
 -  *The last value entered is suggested by default.*
4. Evaluate the progress:
 - Late
 - On time
5. Click **OK**.

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

Following up Recommendations

Viewing the recommendation report

An analysis report assures follow-up of recommendations. This report is accessible to the audit director or the IRM functional administrator.

To access this type of report:

1. Select **Analysis > Action Plans > Recommendations**.
2. In the drop-down list select **Recommendations report**.

To create a recommendation report:

1. Click **New** and open the report created.
2. In **Parameters**, connect the objects that interest you:
 - Audit plans
 - Audits
 - Processes
 - Risks
 - Entities

You will see:

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

Viewing the recommendation dashboard

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

These 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 FOLLOW-UP

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

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

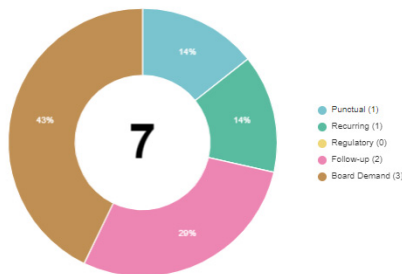
This report offers a summary of audit plan audits according to different criteria:

- Origin
- Priority
- Category
- Score
- Status

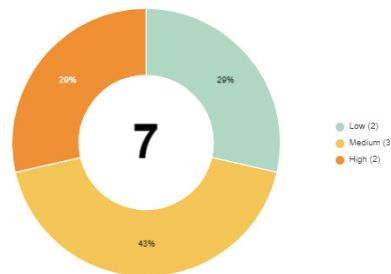
Synthesis Table

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



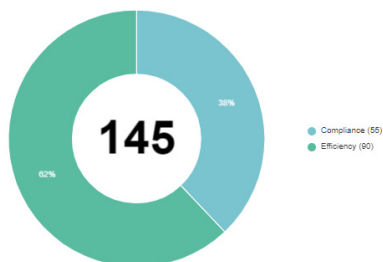
By priority



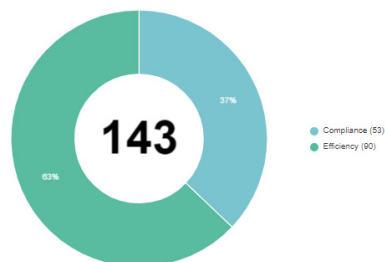
Workload and resources

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

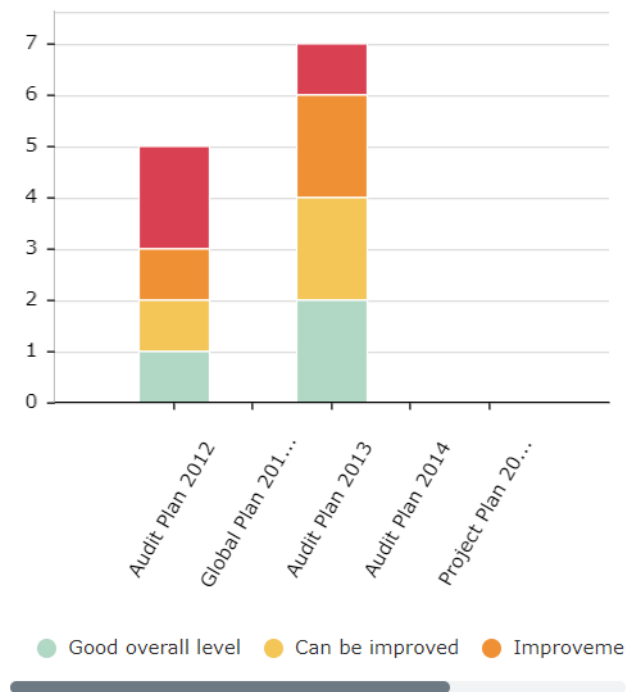
The dashboard enables the audit director and functional administrator to follow audits.

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

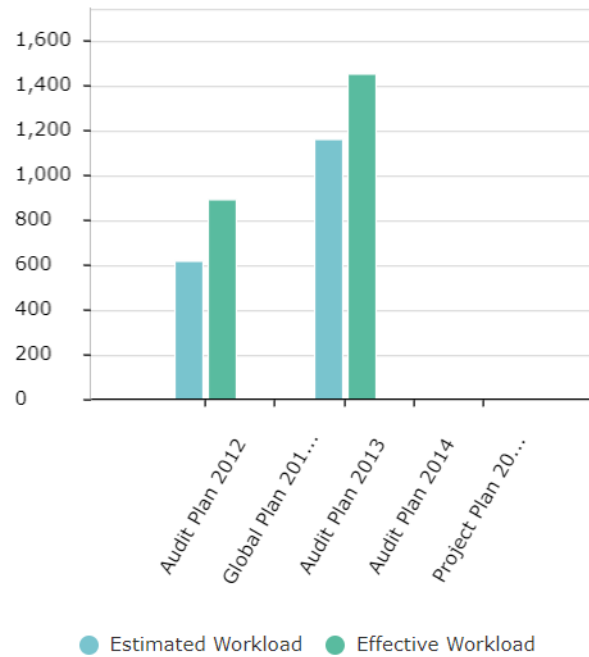
Evolution of audit scores



Estimated and effective workload per audit plan

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

Estimated and effective workload pe... ^ ↗ ↺ ✕



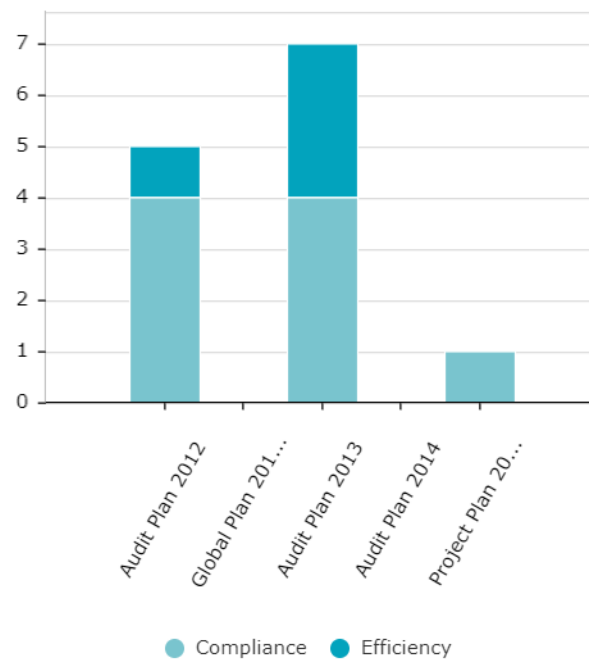
Audit breakdown by category

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

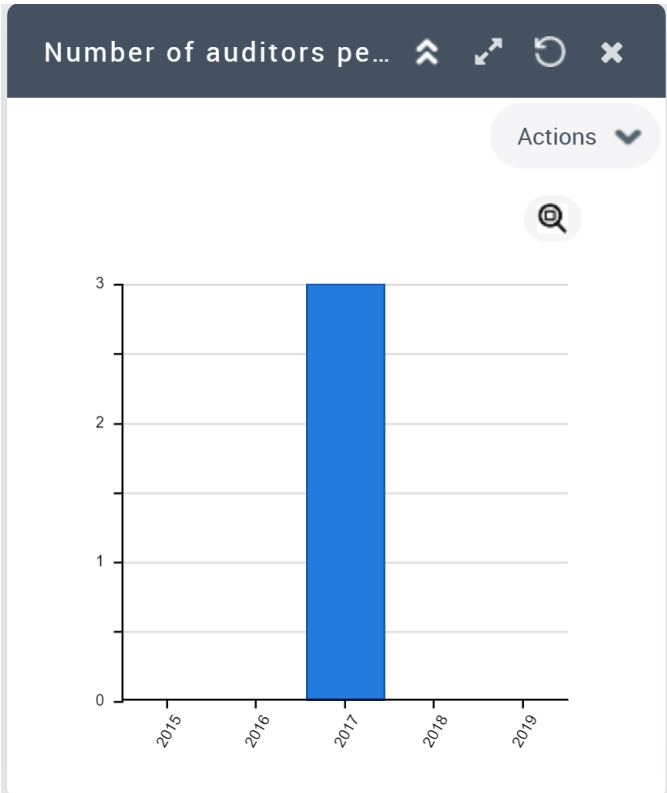
- Compliance audit
- Efficiency audit

🔍 The audit category is specified in the audit general characteristics.

Evolution of audit breakdown by cat... ^ ↗ ↺ ✕

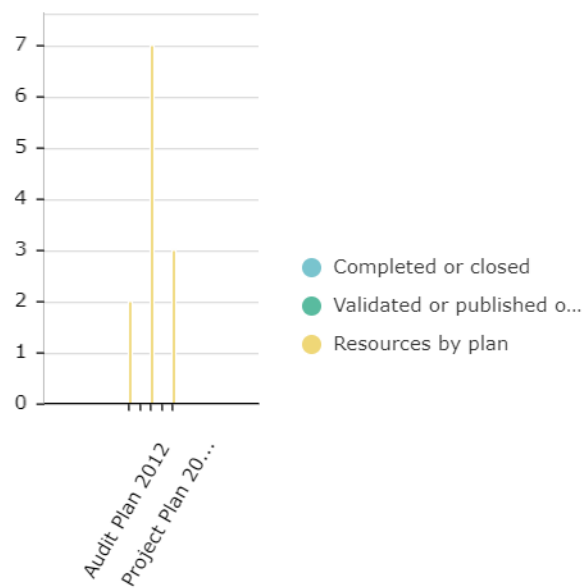


Number of auditors per year



Number of audits per audit plan

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 IRM functional administrator/IRM Manager/Audit Director is allowed to perform all these tasks.**

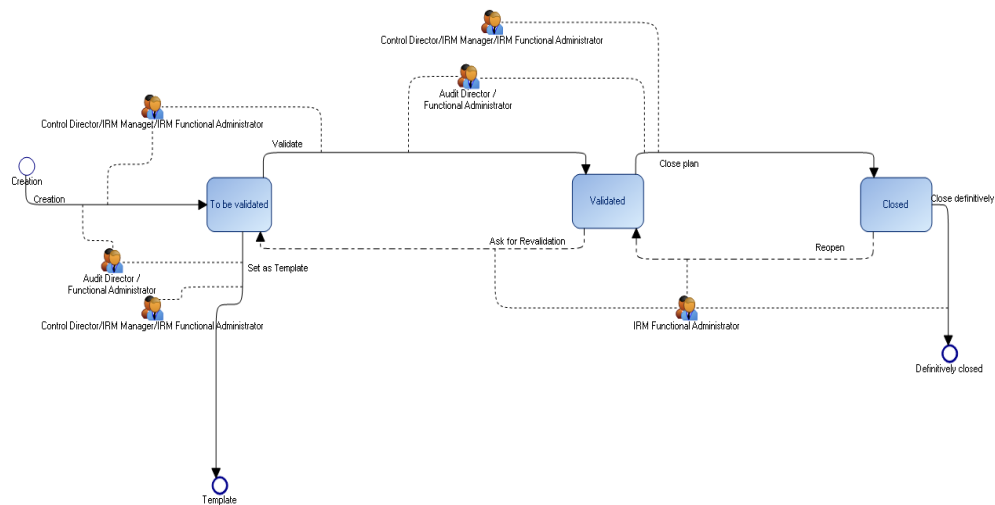
Rights	Lead Auditor	Recommendation Owner	Action Owner
Sending recommendations	X		
Creating actions		X	
Validating actions	X		
Specifying action progress			X
Specifying recommendation progress		X	

APPENDIX - AUDIT WORKFLOWS

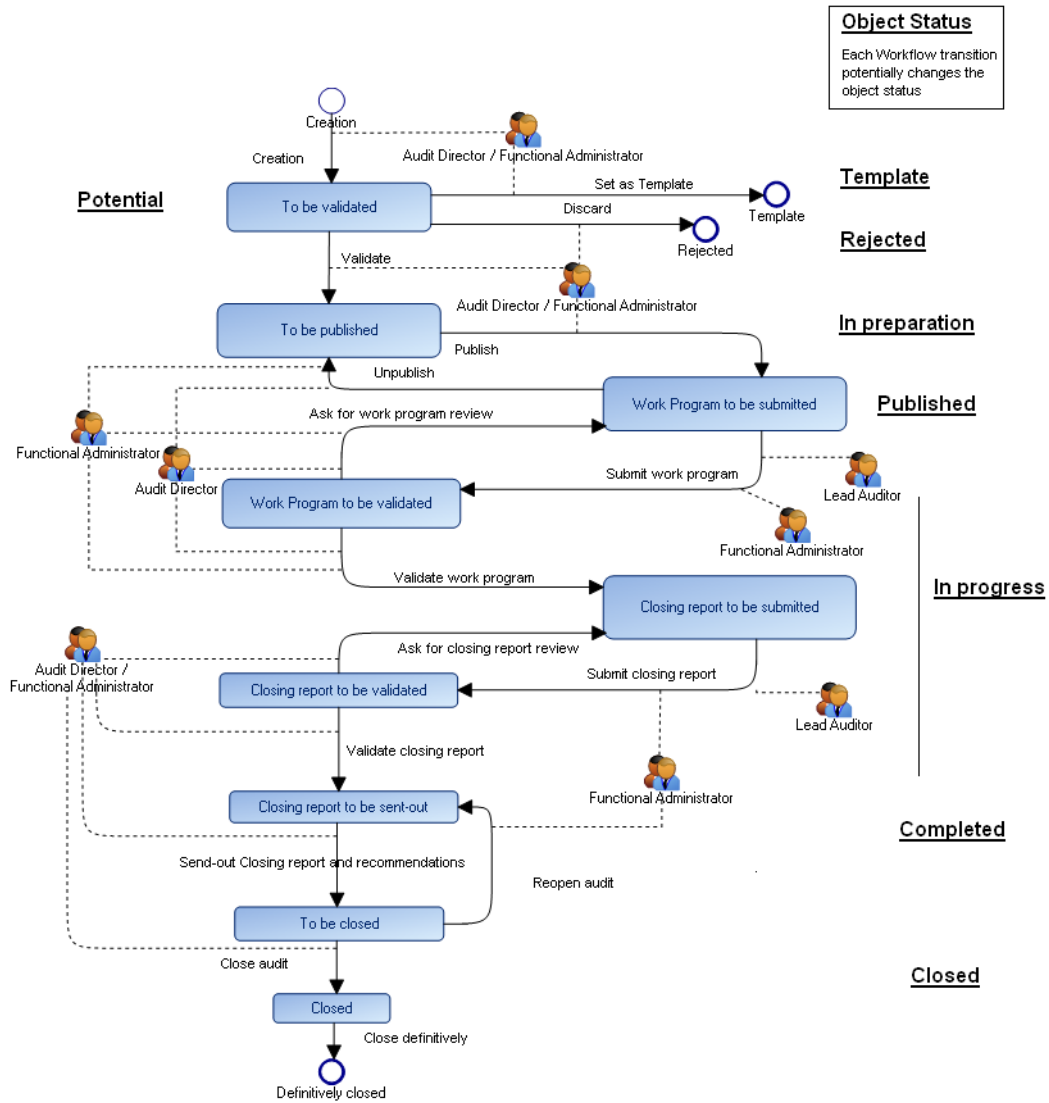
This chapter presents **HOPEX Internal Audit** workflow diagrams.

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

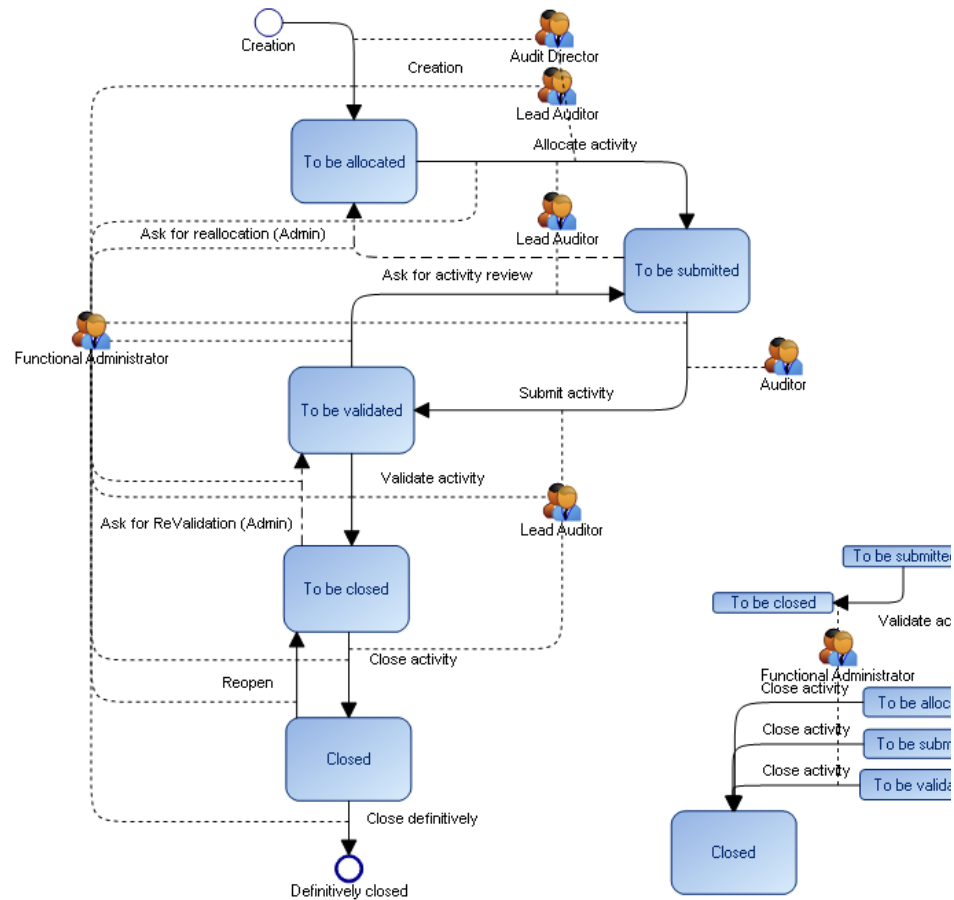
Audit Plan Workflow



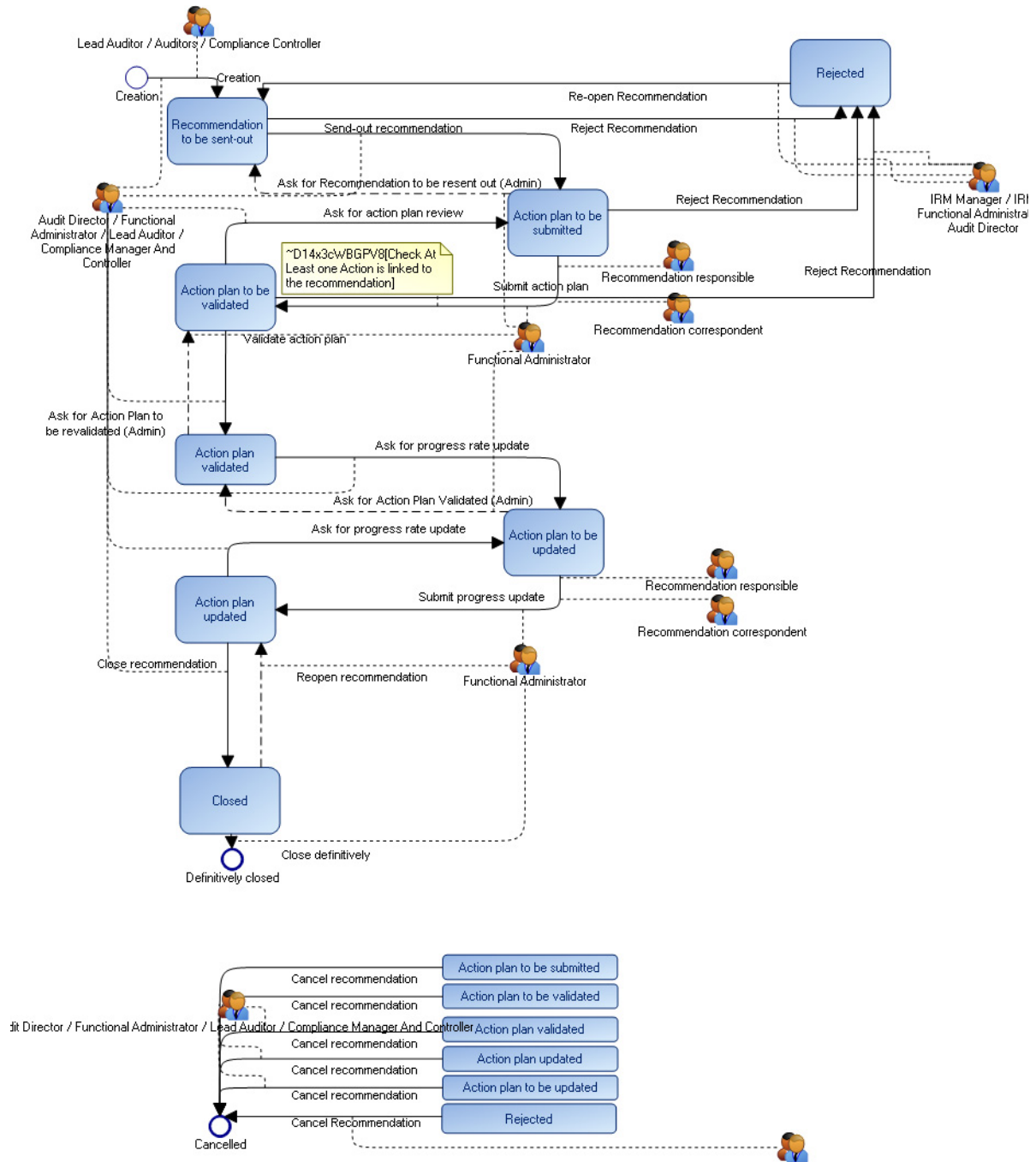
Audit Workflow



Audit Activity Workflow



Recommendation Workflow



Action workflow

