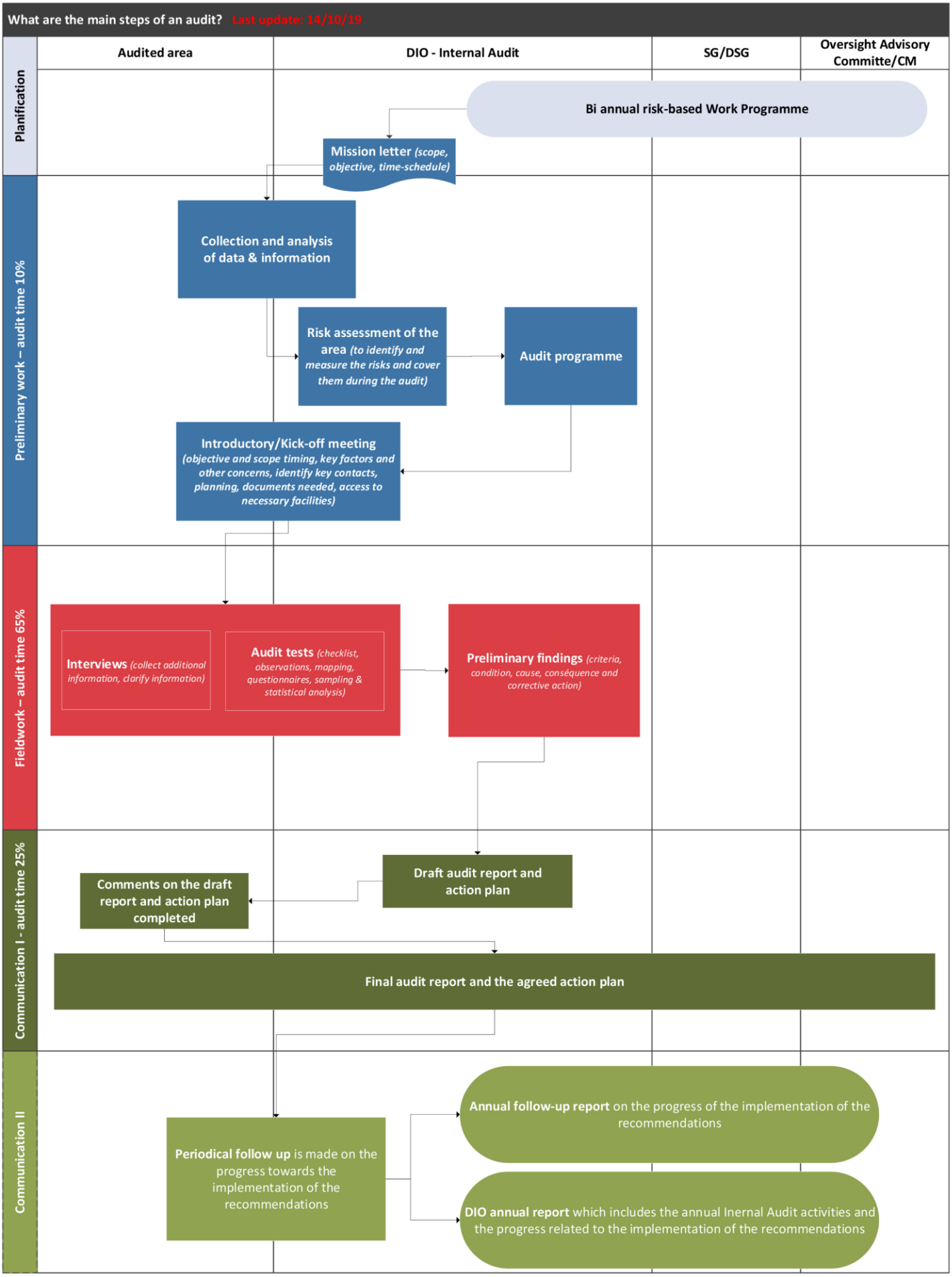
What are the main steps of an audit? Last update: 14/10/19
Audited area
DIO - Internal Audit
SG/DSG
Oversight Advisory Committe/CM
Planification
Bi annual risk-based Work Programme
Mission letter (scope, objective, time-schedule)
Preliminary work – audit time 10%
Collection and analysis of data & information
Risk assessment of the area (to identify and measure the risks and cover them during the audit)
Audit programme
Introductory/Kick-off meeting (objective and scope timing, key factors and other concerns, identify key contacts, planning, documents needed, access to necessary facilities)
Fieldwork – audit time 65%
Interviews (collect additional information, clarify information)
Audit tests (checklist, observations, mapping, questionnaires, sampling & statistical analysis)
Preliminary findings (criteria, condition, cause, conséquence and corrective action)
Communication I - audit time 25%
Draft audit report and action plan
Comments on the draft report and action plan completed
Final audit report and the agreed action plan
Communication II
Periodical follow up is made on the progress towards the implementation of the recommendations
Annual follow-up report on the progress of the implementation of the recommendations
DIO annual report which includes the annual Inernal Audit activities and the progress related to the implementation of the recommendations