

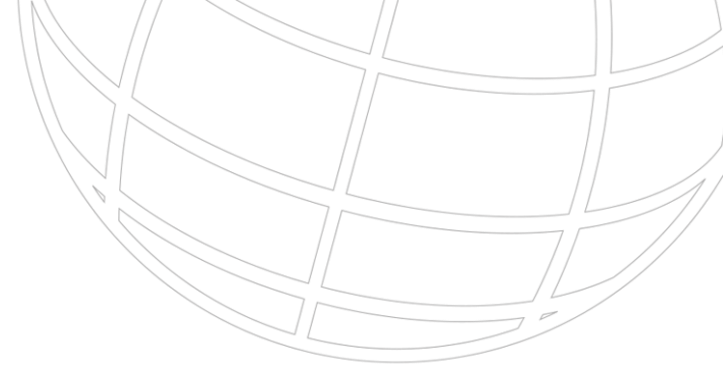


IIA Professional Practice Day
Non-auditors in the audit

8th of November 2018

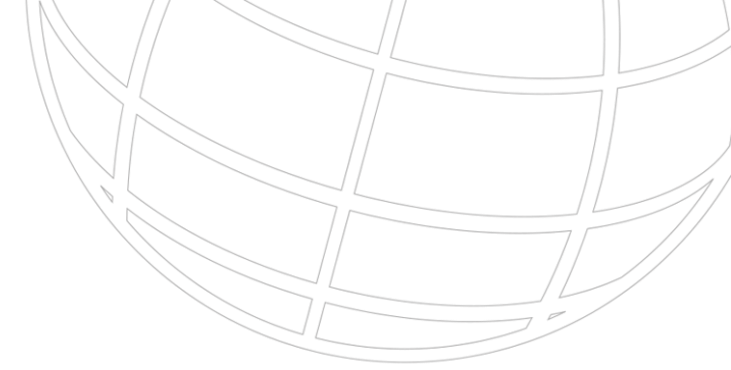
Survey – Definitions used

- ***Subject matter experts***: an expert from another function or organisation, who is participating in one or more audits mainly for his/her knowledge of the subject of the audit;
- ***Guest auditor***: an auditor with a career outside of the internal audit profession, temporarily joining the internal audit function (IAF) for a part of their time, in specific audits, for a specific period.
- ***Rotational auditor***: an auditor with a previous career (partly) outside of the internal audit profession, joining an IAF for 1 – 5 years, with the intention of afterwards moving on to another part of the organization.

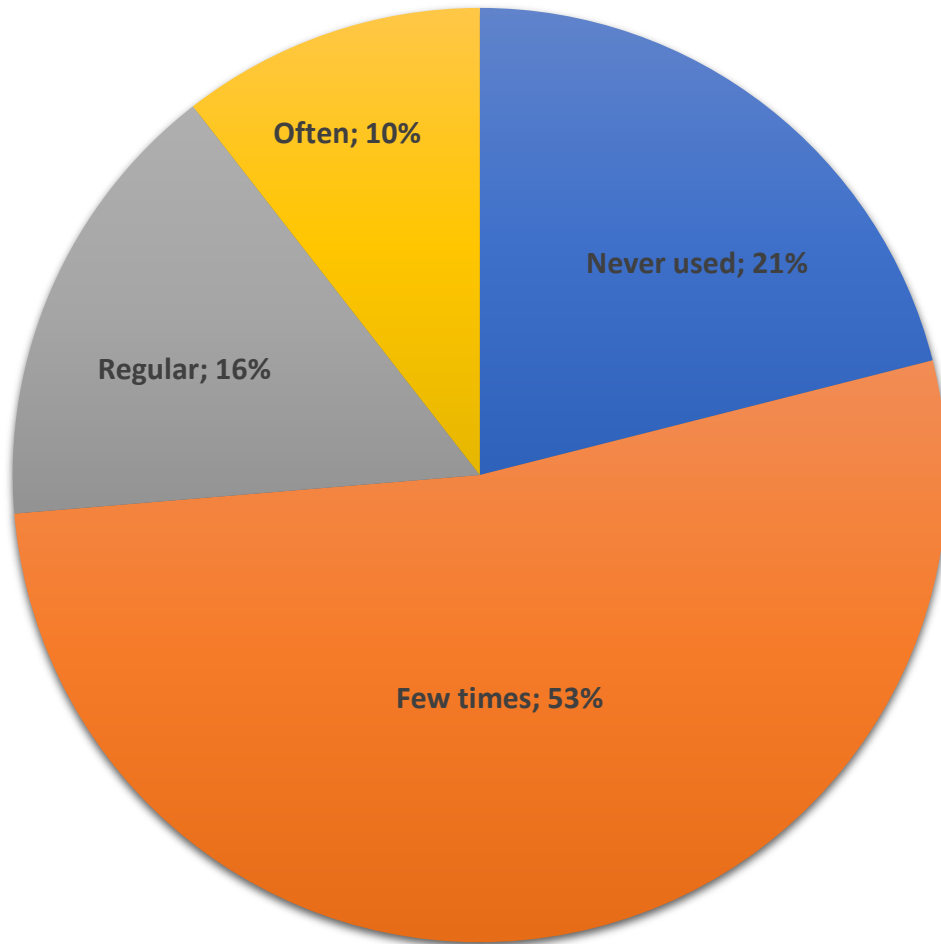


Subject Matter Experts

Survey – Use of Subject Matter Experts



Use



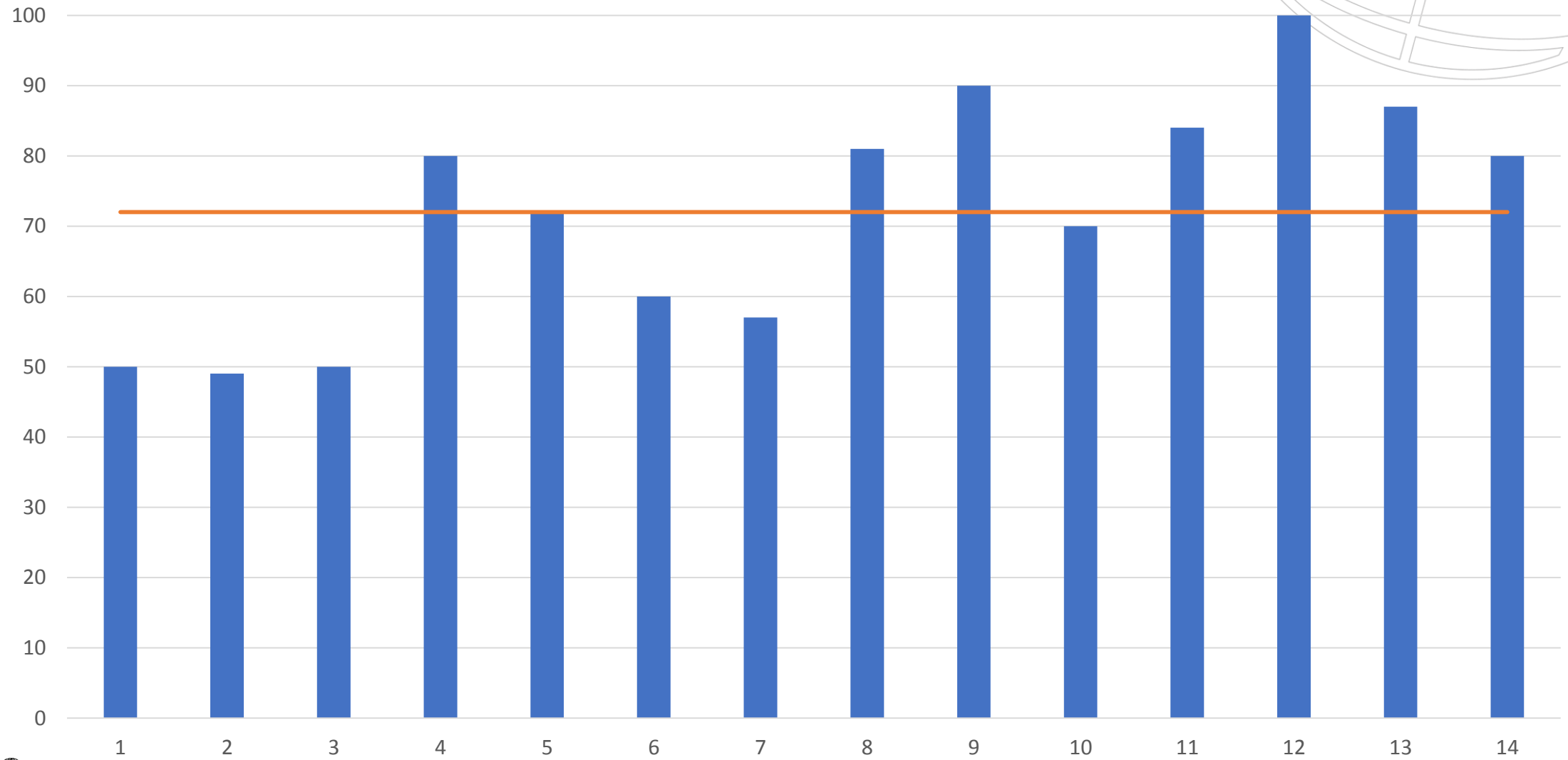
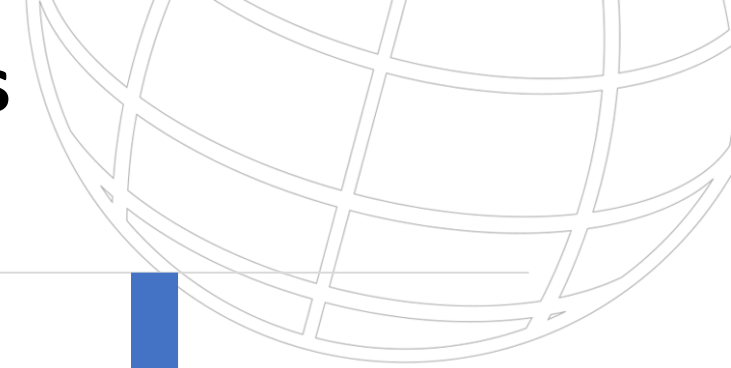
Why?

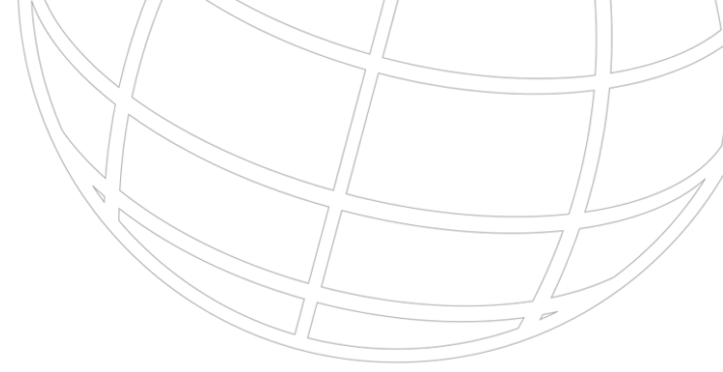
- Expertise

When?

- Throughout the audit;
- In some phases;
- Assisting on recommendations

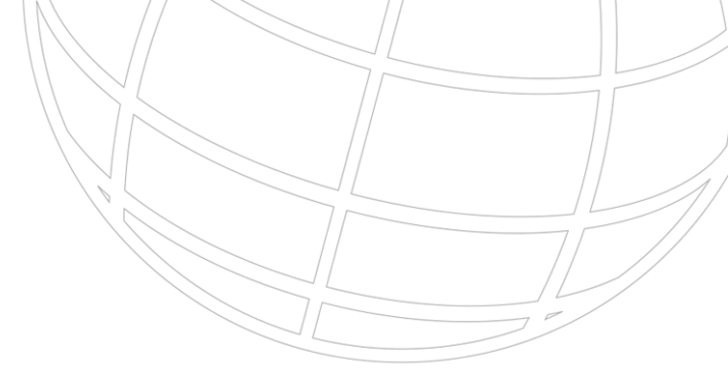
Survey – Satisfaction of Subject Matter Experts



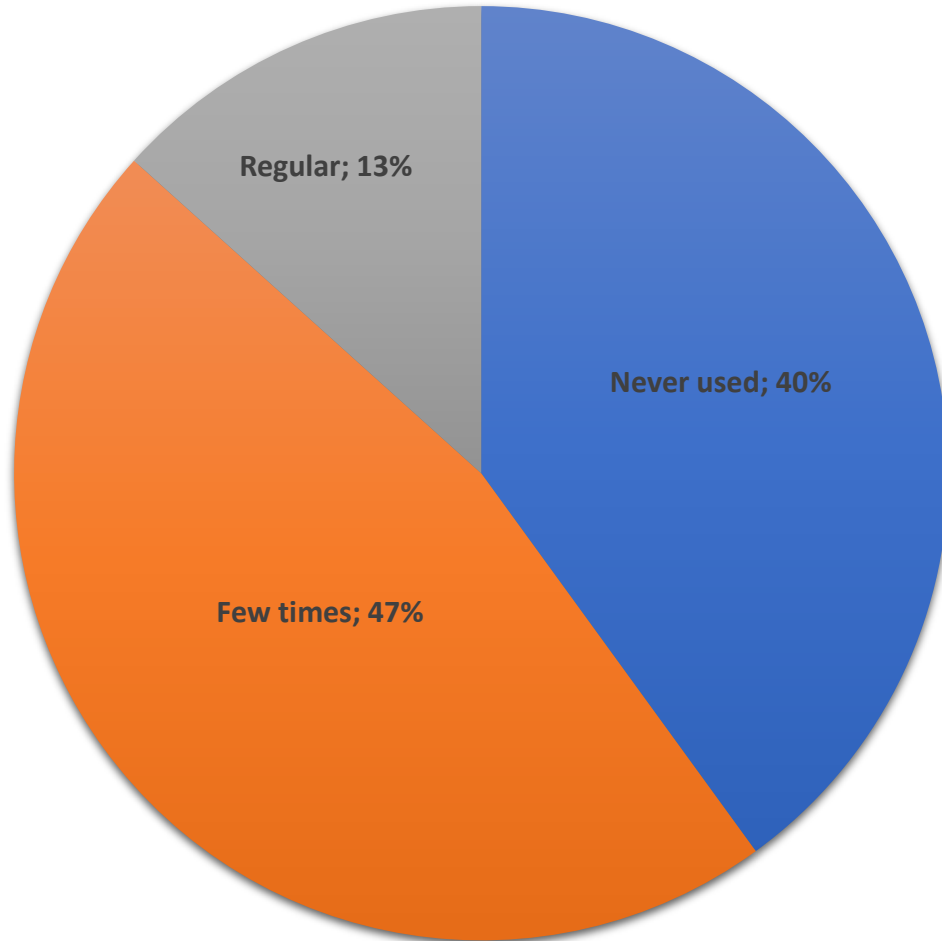


Guest Auditors

Survey – Guest Auditors



Use

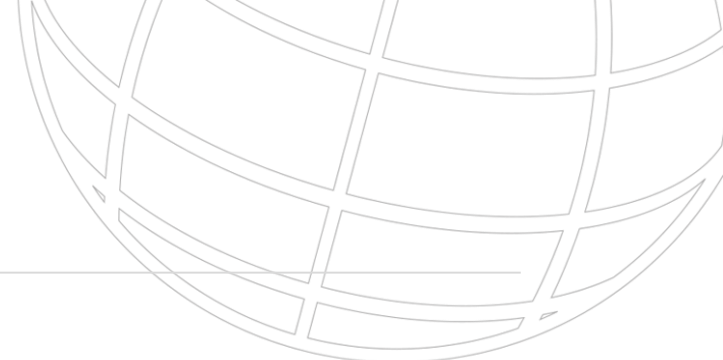


Why?

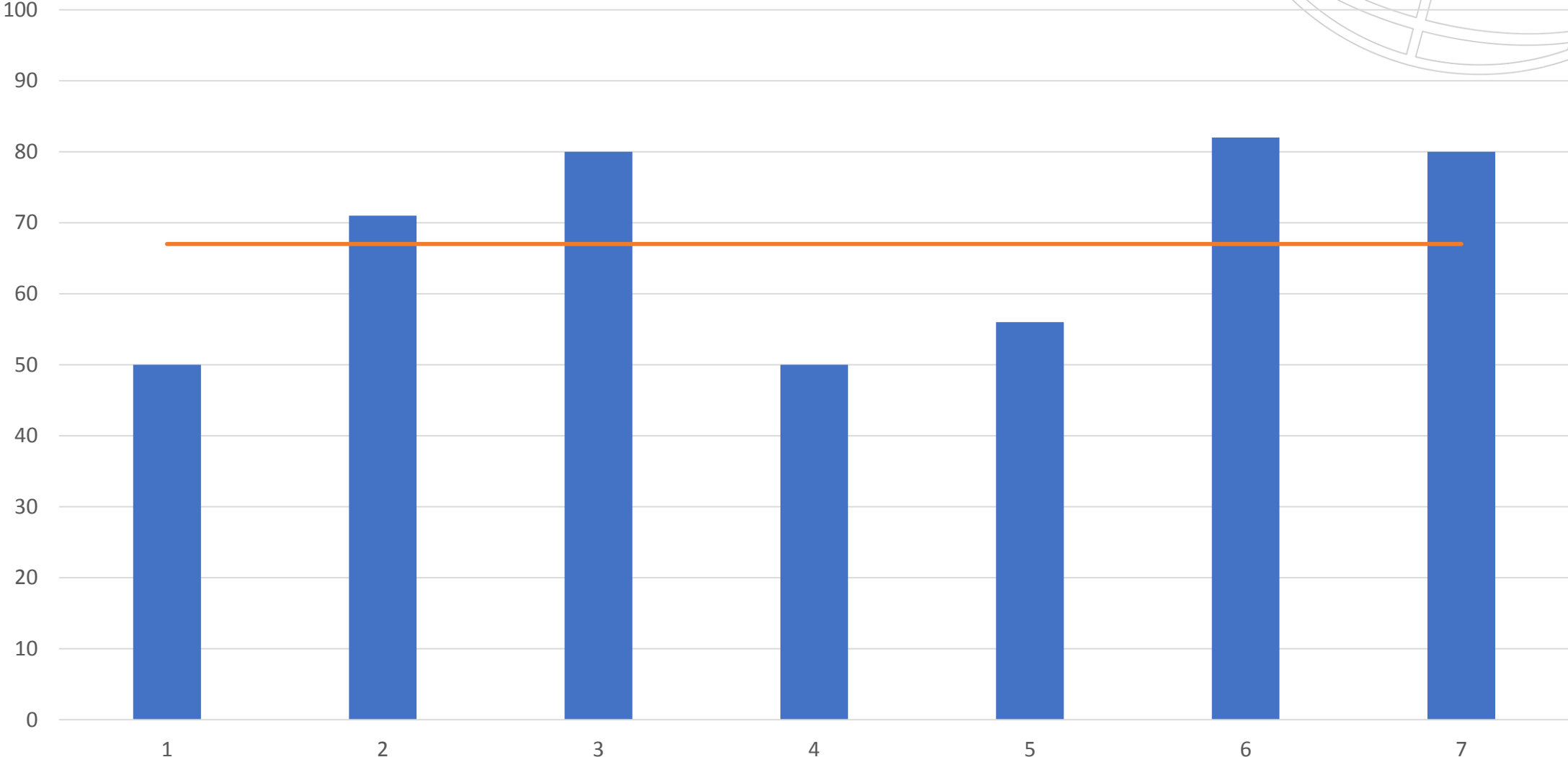
- Multiple reasons;
- Good for both IAF as the business;

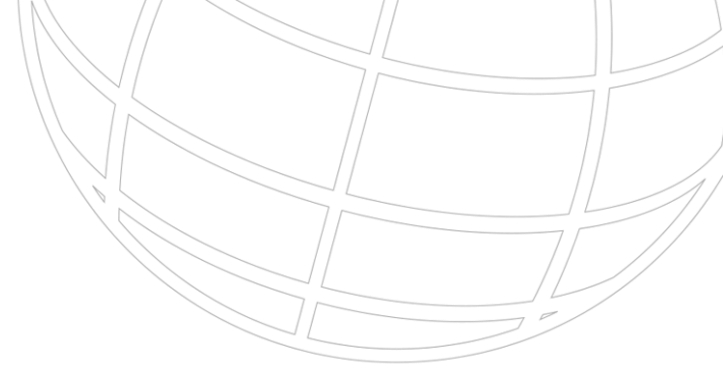
When?

- Throughout the audit;
- In some phases (scoping)



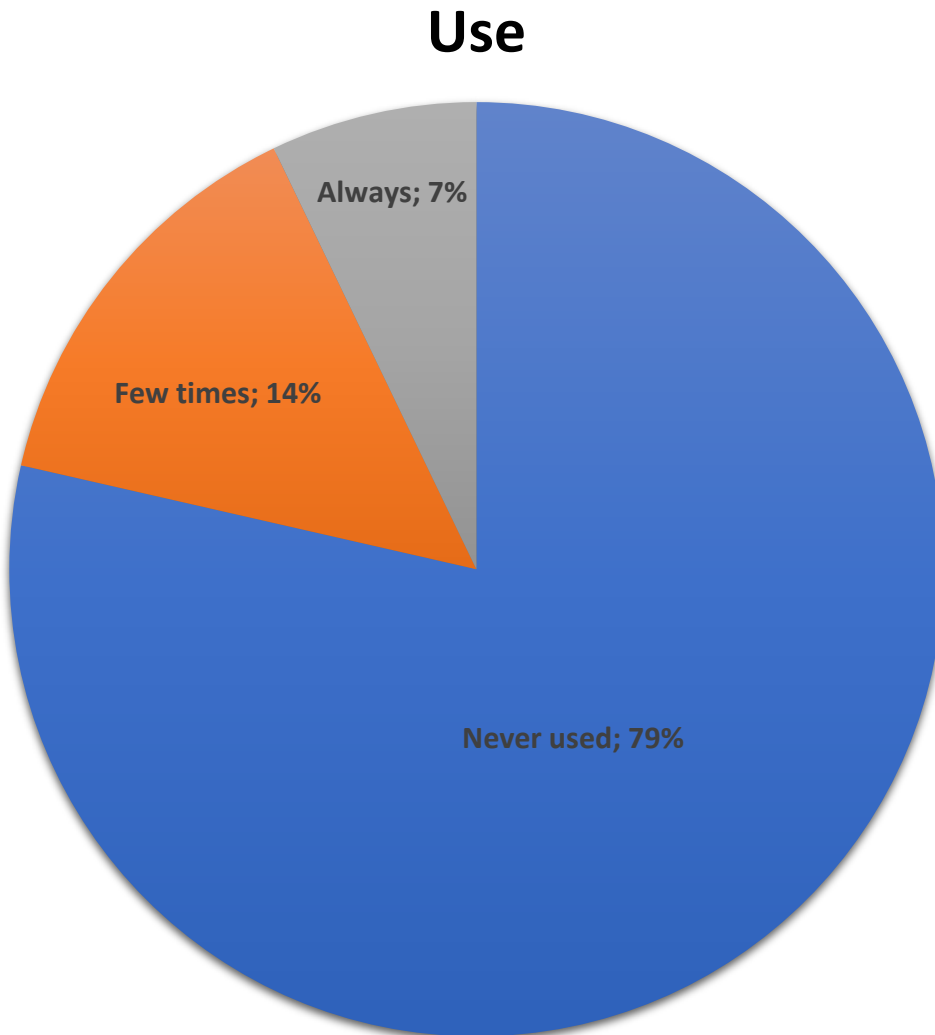
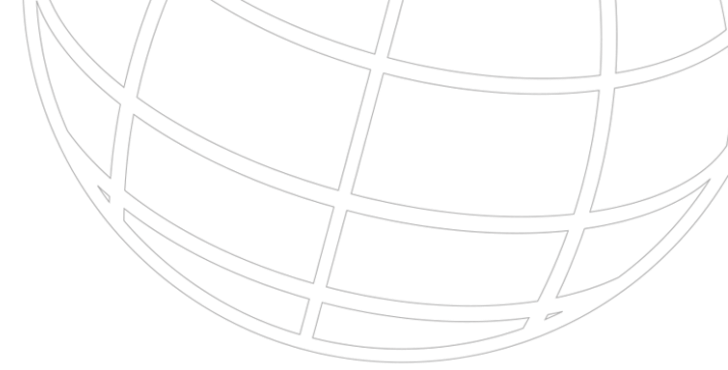
Survey – Satisfaction of Guest Auditors





Rotational Auditors

Survey – Rotational Auditors

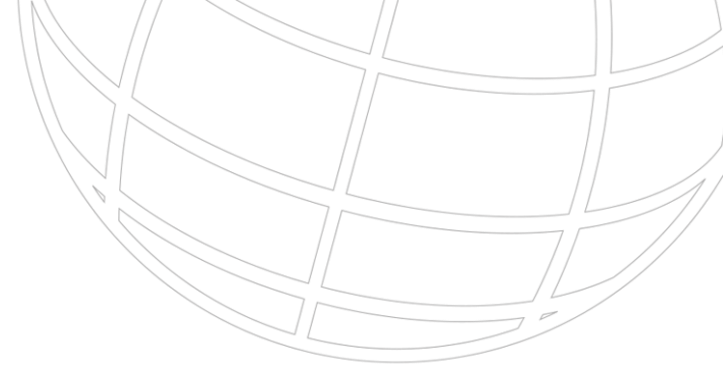


Why?

- Bringing business perspective

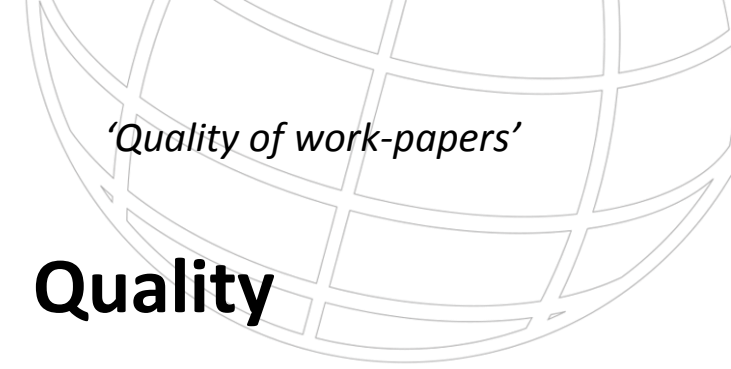
When?

- Throughout the audit;



Main challenges

Main challenges



'[...] audit requirements'

(Audit) knowledge

'Lack of understanding of processes'

'Training'

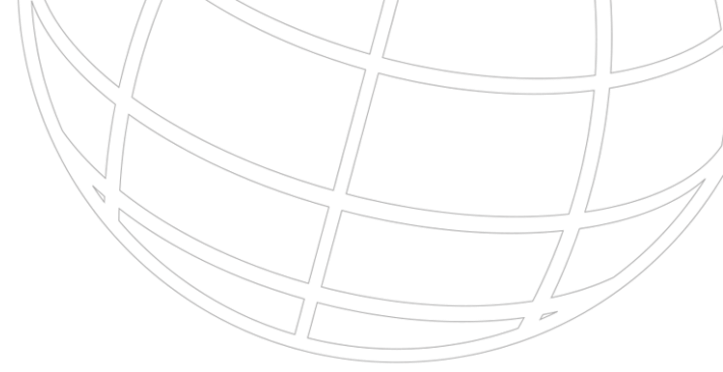
'Finding good candidates from the business'

'Availability'

'Agreement on time period'

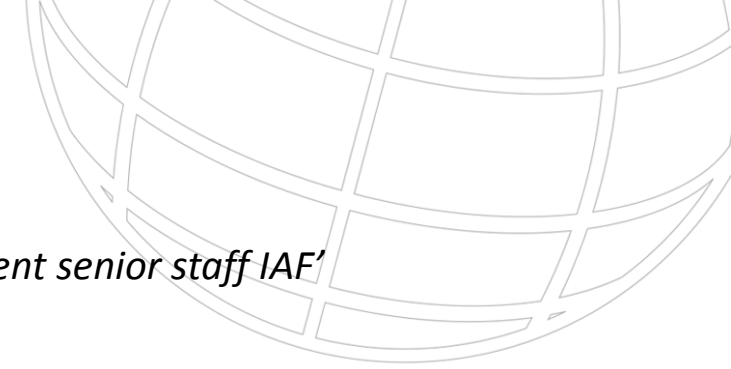
Time

'Free-up time'



Main success factors

Main success factors



'Involvement senior staff IAF'

'clear communication with all involved'

Communication

'Adequate training'

Promoting the IAF

'Acceptance of IAF in organisation'

'New set of eyes and ideas in the audit team'

Thinking outside the box

'Added value'

'Business sense and awareness'