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BarnOwl Audit Training Process 2017_05

1. BarnOwl Introduction

BarnOwl is a fully integrated governance, risk management, compliance and audit software solution supporting best practice risk management, compliance and audit frameworks such as COSO, ISO31000, GACP (Generally Accepted Compliance Practice Framework), IPPF (International Professional Practice Framework).

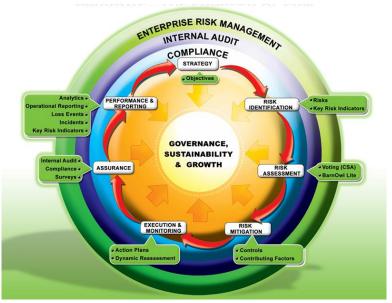
BarnOwl supports risk based auditing standards including combined assurance reporting showing 1st line, 2nd line and 3rd line of defence ratings of risks and controls.

BarnOwl supports all phases of the audit process and provides an end-to-end integrated solution supporting true risk and control based auditing ensuring that risks that matter to the organisation are audited and that the results are aligned back into risk management:

• Planning and resource allocation: (a) Strategic planning, (b) Assignment planning,

- Execution: (c) Assignment execution,
- Audit project reporting: (d) Assignment reporting
- Audit alignment back to risk management with action plans and monitoring:
- Follow up audit: (e) Assignment follow-up
- Reporting: (f) final audit reporting, finding and root cause analysis to stakeholders (e.g. management, external auditors, audit committee, exco, board)
- Forensic auditing with seamless integration to BarnOwl's incident management sub-module: (g) Forensic investigation process

A major advantage of BarnOwl is that it is a fully integrated governance, risk management, compliance and audit software solution which will allow you to automate the internal audit and risk management functions and processes. The following diagram illustrates BarnOwl's integrated end-to-end GRC (Governance, Risk and Compliance) process:



BarnOwl's integrated approach to Risk Management, Compliance and Audit

Risk Management:

- Set-up of any multi hierarchical organisational structure with logical linking of all system objects such as: Objectives, Risks, Controls, KRIs, Processes, Products, Systems, Policies and Standards.
- Set risk appetite and tolerance levels specific to your organisation.
- Set-up of strategic, business and process objectives (goals).
- Identify upside risks (that help achieve objectives) and downside risks (that threaten objectives).
- Determine risk response in terms of treat (mitigate), tolerate (accept), transfer and terminate (avoid).
- Perform risk assessment rating in terms of inherent impact x inherit likelihood = inherent risk (precontrol) and residual impact x residual likelihood = residual risk (post control).
- Identify and rate controls in terms of control adequacy (design) and control effectiveness (how well the control works). Residual risk is either manually rated or can be auto-calculated based on control adequacy and effectiveness.
- Raise action plans against risks and controls where relevant with owners and due dates driving
 accountability and ownership for the mitigation of risk.
- Capture and measure additional risk factors such as incidents, key risk indicators, contributing factors etc. in order to get a holistic view of your risk universe.
- Consolidated and detailed reporting (heat-maps, scorecards, trends etc.) provides a system-wide view
 of your risk, compliance and audit universe at a strategic group level as well as at each individual
 business unit level and / or process level.

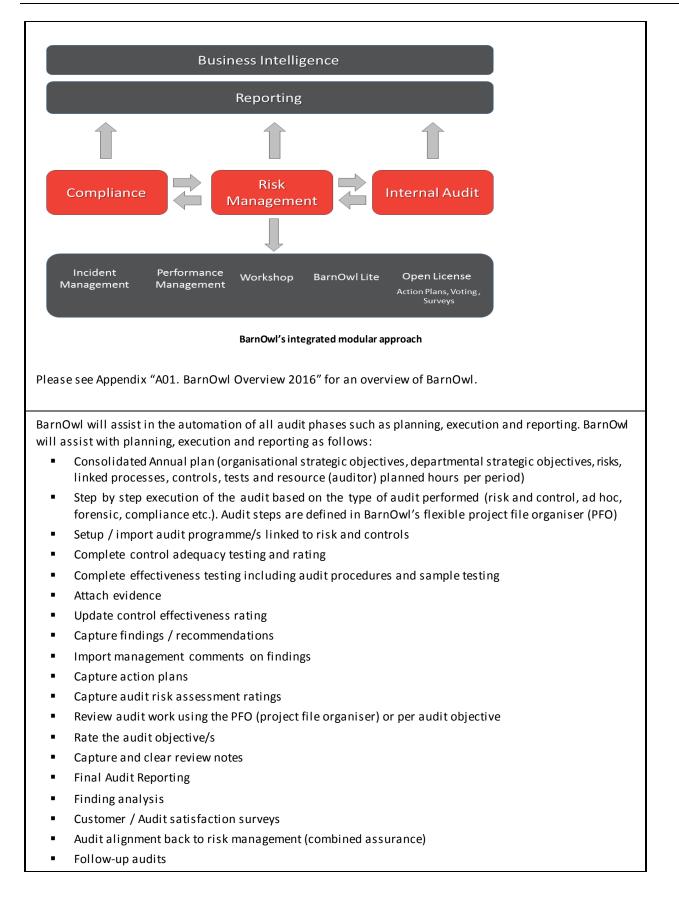
- Automated workflow-driven follow-up and monitoring: action plans (email notifications, reminders, escalation), automatic scheduling of risk and control self-assessments, automatic scheduling of compliance checklists and surveys.
- Analysis and continuous improvement of risk and business processes.

Internal Audit

BarnOwl supports all phases of the audit process and provides an end-to-end integrated solution supporting true risk and control based auditing ensuring that risks that matter to the organisation are audited and that the results are aligned back into risk management:

- Planning and resource allocation: (a) Strategic planning, (b) Assignment planning,
- Execution: (c) Assignment execution,
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- Audit alignment back to risk management with action plans and monitoring:
- Follow up audit: (e) Assignment follow-up
- Reporting: (f) final audit reporting, finding and root cause analysis to stakeholders (e.g. management, external auditors, audit committee, exco, board)
- Forensic auditing with seamless integration to BarnOwl's incident management sub-module: (g) Forensic investigation process

The following diagram illustrates the modules and sub-modules of BarnOwl in support of an integrated GRC and audit approach:



2. Training Introduction

2.1 Introduction

Delegates create their own units (initials) under the ABC Company. You as the admin trainer apply a process to each of their units with basic info such as an Audit Objective>Risk>Control/s. One of the controls has an audit procedure with a few tests and business rules to demonstrate to the delegates how the system can create automatic findings based on failed test samples. One control does not have an audit procedure to teach the delegates how to raise a finding manually. I use a very basic PFO structure including an engagement letter (to show review notes in Word). I also attach an 'Excel' working paper in the audit procedure to show them how their existing Excel work papers translate into tests in BarnOwl. You can also use this Excel attachment (or another Excel you choose to embed) to show them how to raise review notes in Excel.

BarnOwl is not just an electronic filing cabinet of Excel and Word, but rather a true risk and control based audit solution pulling through risk & controls from risk management in line with best practice with database driven working papers, ability to create auto findings and alignment back to risk management ensuring that risks that matter to the organisation are audited. BarnOwl supports combined assurance with independent risk and control ratings by various lines of defence, typically management (1st line), internal audit (2nd line) and external / specialist audit (3rd line).



• Remember to set up the system to show the results screen as the default. This is set in

Server Management Console > Internal Audit > Default Register Action

New ▼ Delete History O Cancel Save
Default Register Action
With this option checked, double clicking a risk on the register will open the "Audit Control Adequacy Capture" screen by default instead of the "Risk Edit" screen.
Control Adequacy
With this option checked, double clicking a control on the register will open the "Audit Control Effectiveness / Adequacy Capture" screen by default instead of the "Control Edit" screen.
With this option checked, double clicking an Audit Procedure on the register will open the "Audit Procedure Results Quick Capture" screen by default instead of the "Audit Procedure Edit" screen.
✓ Audit Procedure

• If during training, someone leaves and has items checked out to them, you need to act as the administrator (its best to have admin rights and add yourself as a resource to their project) and go into their project and 'manage the lock status' to get the items checked back in as below.

BarnOwl Audit Process 201705

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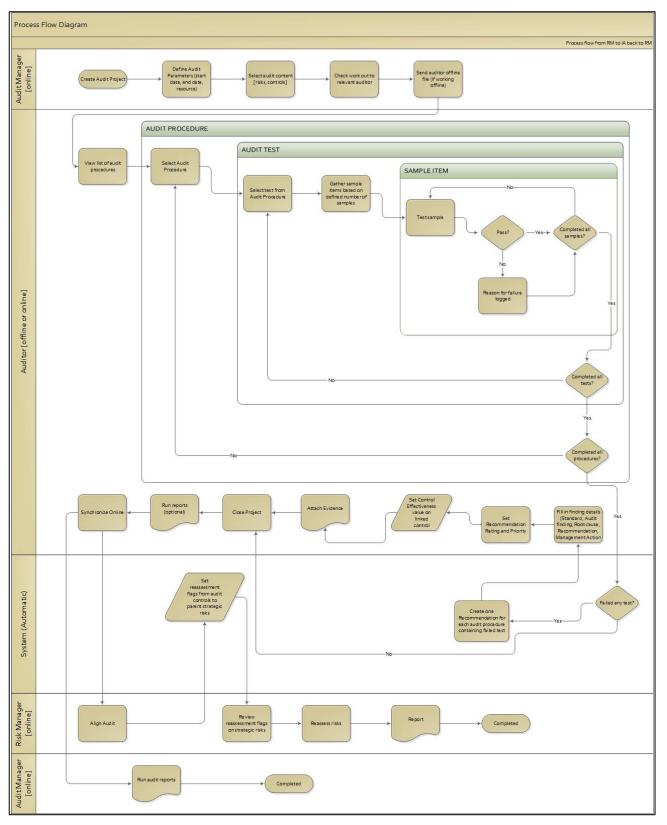
The following is an example of an Excel based working paper attached here for your info, showing what it looks like in the BarnOwl library (audit procedure):

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How this translates into a BarnOwl audit procedure:

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the mandated	officials.	officials.	officials.	manipulated debtor accounts.	requeat forma.	by by the designated officials.	
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2.2 Process Flow



3. Audit Planning

3.1 Capturing an Audit Project

1. Navigate to the Organisational unit or the Process unit and select menu option Capture > Audit Project

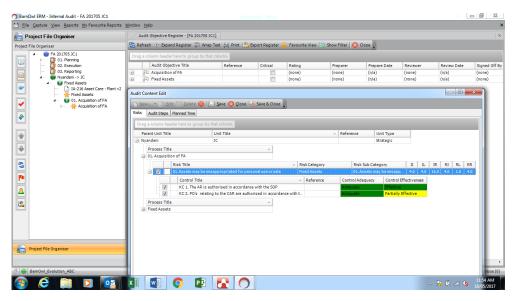
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▷	Project Dates	Period of Review									
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BarnOwl_Evolution_ABC											Report Inbox

2. Select the relevant auditors and their roles on the project. Ask delegates to give themselves all permissions on the project and to add the person on their right as a 'reviewer'. Your neighbour (on your right hand side) will get to review your work later on:

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3.2 Loading the Project

1. Select / Deselect audit content: risks and control pulled through from capture project if 'Bring through risk, controls and audit procedures' are selected.



The manager (reviewer) would now generally 'check out' the various items to the relevant auditors (preparers) allocated to this project.

4. Audit Execution

4.1 Rating Control Adequacy

Open the Audit Objective and click on the 'Risks/Controls' tab and rate the control adequacy (design of the control) in the grid below. You can attach a reason if inadequate and possibly raise a finding with an action plan to for the auditee to put adequate control/s in place.

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4.2 Rating Control Effectiveness

Control Effectiveness rates how well the control is working. This is usually only done if the controls are adequate.

4.2.1 Audit Procedure Tests

Double click on the control. You are able to click on the various icons to see any attached audit procedures, control effectiveness procedure, control procedure, any findings against this control and any ratings by other assurance providers. Audit procedures (also called automated working papers) allow business rules to be defined upfront in the library which the system uses to create automatic findings with pre-populated 'standard (criteria), finding, impact, root cause, recommendation' which greatly enhances auditor productivity for process based audits and improves the quality of the findings captured. In addition, the system can automatically detect whether this is a repeat / recurring finding.

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Double click on the audit procedure 'FA Acquisition AP01' which opens up the audit procedure results / testing screen. Either import the sample test data from Excel or click on the 'Add new samples' and complete tests 01, 02, 03 etc. for each sample. You will notice an orange bubble is created for each 'No' answer (failed sample or as configured in the audit procedure) which indicates that the system has created an automated finding.

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4.2.2 Raising Automatic Findings

Findings are automatically created based on the business rules defined in the audit procedure (i.e. samples which fail the test). Click on the 'Findings' tab, double click to open the finding to edit it and complete the 'Finding Rating' (e.g. Critical, Serious, Issues, Housekeeping)

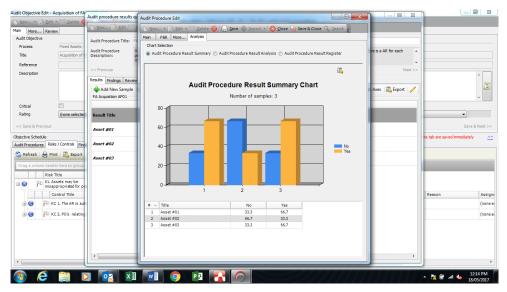
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You can see the failed samples which caused this finding to be created by clicking on the 'Audit Procedure Results' tab at the top of the form.

Save & Close the Finding.

4.2.3 Audit Procedure Results Analysis

You can click on the 'Audit Procedure Details' tab to see a summary of your testing results.



You can also export the results into Excel and attach the saved Excel file as evidence / Reason for rating the control effectiveness.

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esult Title	Answer Title	01. From the excel tracking report which indicates all AR's	02. Ensure that AR is approved according to	03. AR to follow procurement
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	Yes	2	1	2
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sset #01		Yes	No	Yes
sset #02		No	No	Yes
sset #03		Yes	Yes	No
#03		Yes	Yes	No
Assect #03		Yes	Yes	No

Save & Close the audit procedure results form.

4.2.4 Rating Control Effectiveness

Rate the control effectiveness based on the % pass rate (compliance rating) of the tests. In this case we have rated the control effectiveness as 'ineffective'. In addition, we have attached the Excel export as evidence / the reason, although this is not really necessary as the tests are stored in the database and can be pulled through to the final audit report in Microsoft Word.

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Click Save & Close.

4.2.5 Raising Findings Manually

Double click on the 2nd control. You will notice that in the example below there is no audit procedure. You can rate the control effectiveness (in this case we have rated the control as 'partially effective') and raise a finding manually by selecting the New>Finding button below. A business rule can also be set to force you to raise a manual finding if the control is rated as 'ineffective'. Again you can attach evidence / Reason for why you have rated the control as 'Partially effective' as is the case below:

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		Dansan	Please see evidence					
	Audit Procedure Title A Ref	e	Predde dee evidence	^	barer	Prepare Date	Reviewer	Review Date
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	AR does not follow procurement policy ito n High AR is not approved according to SOP High							
	No AR for each project selected. High							
	Control Title			-	Audit Can	trolEffectiveness	Reason	A
		Assessor	Manager, IA			in or Errecuveness	Reason	
	KC 2. PO's relating to the CAR are authorised in account of the CAR are authorised in account of the CAR are authorized	Date Of Assessment			(none)			(
-		Date of Assessment	18 May 2017					
-								

4.2.6 Capturing a Root Cause for Analysis Purposes

Use the finding categories / sub categories or define a custom field ('drop down box' of root causes defined in the system console). You may wish to make this a mandatory field in order to force a root cause to be entered when a finding is raised. In the screen below we use a custom field called 'Root Cause'.

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	•							
BarnOwl_Evolution_ABC					sabled 2 Windows C			-

4.2.7 The Findings Owner (Auditee / Management)

The responsible owner of the finding (i.e. the auditee) will automatically default to the process owner if this is set up. If no owner is assigned automatically, you can allocate an owner to the finding by right clicking in the owner screen as indicated below. This owner (auditee) will be responsible for completing the management comments for his / her findings.

BarnOwl Audit Process 201705

O BarnOwl ERM - Internal Audit - FA 201705 JC1	Findings Edit - Control Effectiveness - KC 1. The AR is authorised in accordance with t	
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Project File Organiser Find	Main Owner Audit Procedure Results More Review Notes Action Plans	×
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PA 201705 XC1 Point P	Standard Audt Finding Impact Root Cause Recommendation Management Comment P & R AR to be approved according to SOP. Image: Ima	tatus Prepare Prepare Date preed (none) (n/a)
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- 4.2.8 Audit Risk Rating (Impact and Likelihood)
- If you are using the 'manual' residual risk rating method, then you as the auditor can rate the residual impact and residual likelihood of the risk based the effectiveness of the linked controls.
- If you are using the '**auto**' residual risk rating method, then the audit residual risk rating will be calculated automatically when you perform 'audit alignment' (see step xx) based on the control effectiveness formula.

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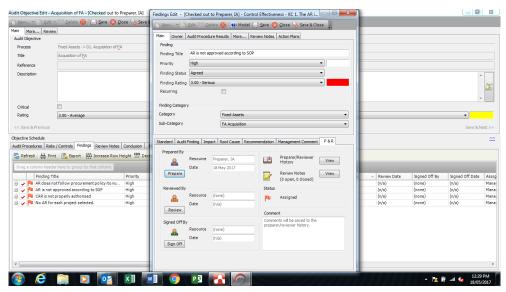
4.2.9 Rating the Audit Objective and completing the Conclusion

You can rate the overall audit objective based on the ratings of the attached risks and controls as well as fill in the conclusion for each audit objective.

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💼 🥜 🍋 AR is not approved accordin		Fixed Assets	FA Acquisition	Agreed	Preparer, IA	18 May 2017	(none)	(n/a)	(none)	(n/a)
🐵 🧹 🎦 CAR is not properly authorise		Fixed Assets	FA Acquisition	Not discussed	(none)	(n/a)	(none)	(n/a)	(none)	(n/a)
🗈 🧹 🍋 No AR for each project selec	ed. High	Fixed Assets	FA Acquisition	Agreed	(none)	(n/a)	(none)	(n/a)	(none)	(n/a)

4.2.10 Preparing and Checking out Work

Once you as the preparer (auditor) have completed your work, you can 'prepare' your work item by the by clicking on the 'P&R' tab and clicking on the 'Prepare' button. This will turn the flag from 'assigned' (red) to 'ready for review' (yellow). In the screen below we have 'Prepared' the Finding.



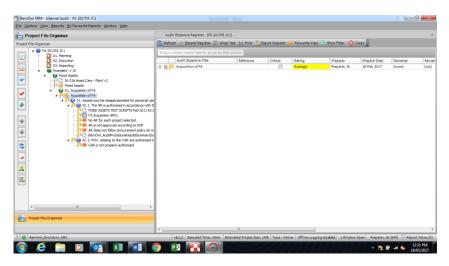
Alternatively you can 'Prepare' all your work by clicking on the 'P&R' tab on the audit objective scree n which shows you what you are preparing (i.e. marking it to 'ready for review').

rocess	Fixed Assets -> 01. Acqui	sition of FA		
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lescription			Items to prepare.	
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ctive Schedule			Generating and the contract of the contra	
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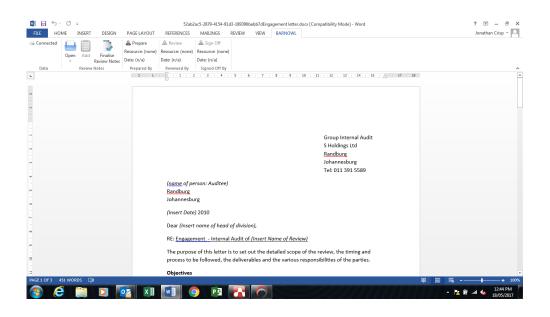
The system will prompt you as to whether you wish to 'check-out' your work to the 'Reviewer' (i.e. audit manager). If you don't want to check it out at this point, click on 'Cancel'. You can then check it out as and when you are ready. See below:

ludit Objective		Check out item	
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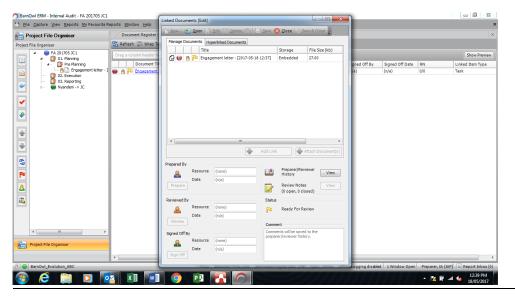
In the screen below, you will notice the yellow flags indicating a status of 'ready for review' and will also notice a 'lock' icon which indicates that you have checked-out the item to the Reviewer (the audit manager) and can no longer be edited by you, the Preparer. You can view the item but you cannot edit the item. The buttons on the l.h.s. of the PFO provide various functionality such as a toggle between locked and flag status, as well as showing what is checked out to me only versus all items in the project



You can also prepare any Word or Excel document using the BarnOwl add-in toolbar (automatically installed for Office 2010 and above). Complete your work as a preparer in Word / Excel and click on the 'Prepare' button.

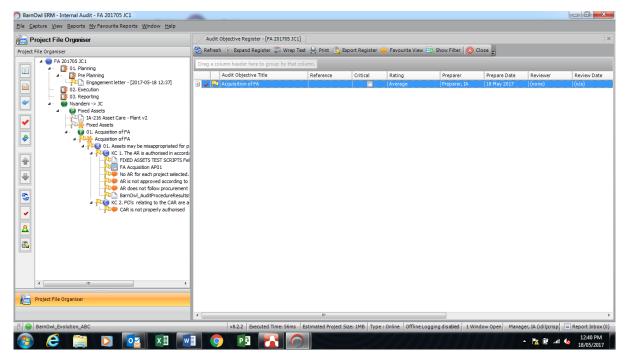


Alternatively complete your work in the Word / Excel document and use the screen below to Prepare the document (i.e. mark it as ready for review)



4.2.11 Reviewing the Work

The delegate on the r.h.s now acts as your reviewer (Audit Manager) and loads your project. The yellow flags indicate that these items are 'ready for review'.



The reviewer can open the items one by one (double click on the r.h.s. pane) or go into the audit objective screen and P&R all items linked to the audit objective in a single step.

Alternatively you can use the 'Quick Prepare/ Review/ Sign off' menu option and use the filter to see what is still required to be prepared, reviewed or signed off.

<u>File</u> <u>Capture</u> <u>Vie</u>	w <u>R</u> eports <u>My</u> Favourite Reports	<u>W</u> indov
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BarnOwl Audit Process 201705

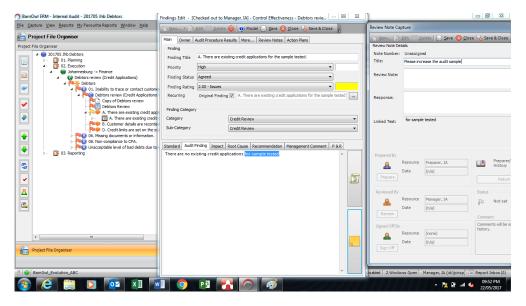
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IA-216 Asset Care - Plant v2 Fixed Assets O 11. Acquisition of FA	V P. 2		AR is not approved according to SOP	IA Manager	IA Preparer	IA Preparer	18 May 2017	N/A	N/A
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4 - 2 (3) 01. Assets may be misappropriate	V P2	Review Note	Please attach the latest SOP	IA Manager	IA Manager	IA Preparer	18 May 2017	IA Manager	18 May 20
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4.2.12 Review Notes (the Reviewer)

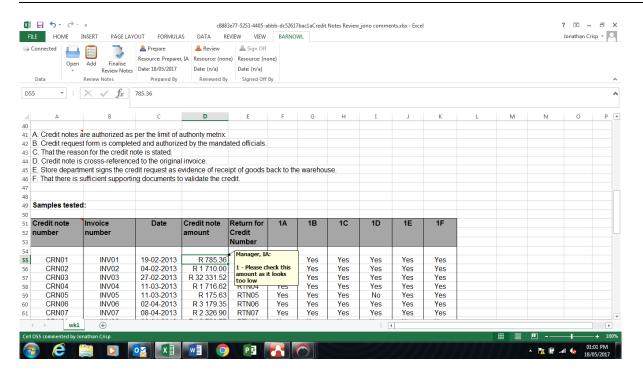
Review notes (often called coaching notes) can be raised almost anywhere in the system by the 'reviewer'; either directly against findings or audit procedure tests or in any embedded Word or Excel document.

4.2.12.1 Raising review notes (the Reviewer)

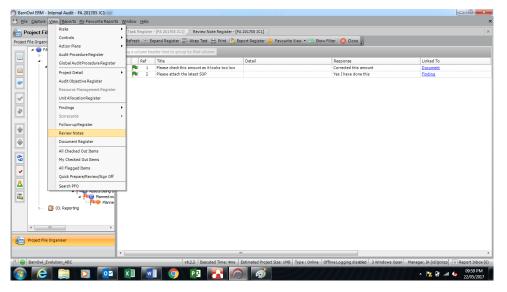
The following shows a review note raised directly against the audit finding.



The following screen shows a review note raised directly in an Excel document using the BarnOwl add-in toolbar. Either way all review notes are written into the BarnOwl database for full audit trail tracking (preparer / reviewer history).



At any stage you can see all review notes by selecting the menu option:



In the screen above you will see two review notes. Ref 1 is linked to a document and Ref 2 is linked directly to a finding. By clicking on the link the system will take you the relevant review note and item (in this case the relevant document and finding tab respectively). When you as the reviewer raise a review note, the system resets the flag to 'assigned' (red) and allows you to check it out back to the preparer.

The audit objective 'Review' tab below makes it easy to step through all items to review.

Audit Procedure Title Reference Audit Procedure Category High Finding Status Agreed Finding Status Agreed Finding Status Finding Status Finding Status Agreed Finding Status	-		- Acquisition o						_						
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4.2.12.2 Responding to review notes (the Preparer)

You as the Preparer can now respond to the review note, correct and 'Prepare' the item again.

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4.2.12.3 Sign off / Close the review notes (the Reviewer)

The reviewer would then check your work again and sign off / close the review note:

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4.2.13 Management Comments (from the auditee / management)

One of the most challenging tasks for any auditor is to get management (the auditee) to complete management comments on his / her findings in a timely fashion. BarnOwl greatly assists with this task by allowing the auditor to automatically send out an email to the relevant auditees with their findings attached and to keep reminding the auditee that he has outstanding management comments. The auditee can complete his / her management comments and send them back to the auditor to be 'imported' back into the project to automatically complete the 'management comments' tab in the relevant finding. Alternatively, BarnOwl can generate a draft audit report for the auditee to review and send back to the auditor with management comments, however the auditor will then have to manually capture these management comments into the system.

The 'Project detail' screen > Finding Fields tab enables you to set which finding fields are exported to management and which fields are imported from management:

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Findings are emailed directly to management as an attachment and / or can be opened directly by you to view them in Excel.

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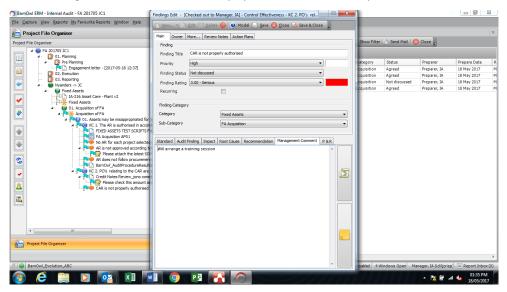
The auditee (management) completes his / her management comments and emails them back to you, where you are able to import them automatically back into the project as per the screen/s below:

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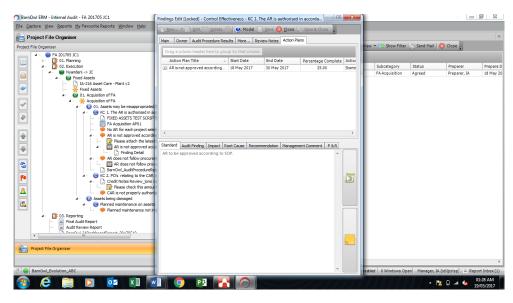
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The 'management comment' tab is populated from the import:



4.2.14 Raise Action Plans against Findings

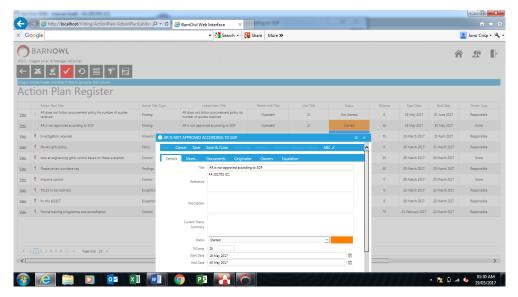
Once all management comments have been received, the findings can be discussed in more detail and agreed (or disagreed in some cases) with management in a close-out meeting between the Audit manager and the auditee. The audit manager raises a 'living' action plan with due dates and responsible owner/s (auditee) and sign s off the finding. Right click in the "Action Plans' tab to raise a finding.



The action plan title defaults to the finding title and the owner defaults to the auditee (i.e. the finding owner). These can be changed as required.

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The auditee (management) can view and update his / her action pans at all times via BarnOwl 'portal / intranet' and complete the progress (including attaching evidence, viewing a progress audit trail). The system also sends out automatic email notifications, reminders and escalation (if selected) to the auditee's manager if an action plan is about to become overdue. Action plan progress can be tracked at all stages driving ownership and accountability to execute on management comments.



5. Reporting

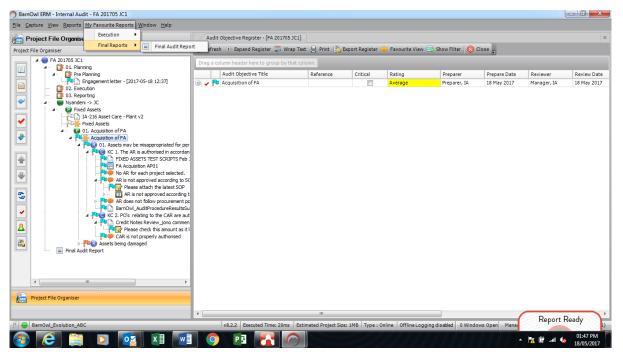
A key differentiator is the flexibility of BarnOwl's reporting including powerful integrated Word reports which provide draft and final audit reports to meet your exact requirements. At the end of an audit or during an audit, a final or draft audit report can be generated automatically in Word by the system at the click of a button.

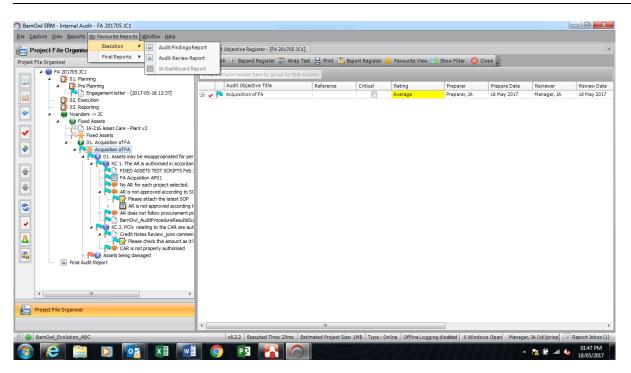
BarnOwl provides standard reports as well as highly customised audit reports and dashboard reporting for EXCO and the Board of Directors. Final audit reports, audit committee reports, EXCO and Board of Director audit reports can be generated from the system (in MS Word) at the click of a button. BarnOwl provides:

- Interactive dashboards showing aggregated audit information (findings, audit project rating, audit project status, timesheets) displayed as line charts, bar charts, pie charts, etc. with full drill down capability. Dashboard charts can be exported to Word.
- A "mail merge" Word report builder whereby database fields / snippets can be embedded in standard Word reports. This enables final audit reports and audit committee reports to be generated for the audit committee, EXCO and the Board of Directors.
- Audit activity reports showing the status and progress of audit projects, resource planning, timesheets (planned hours versus actual hours), expense tracking etc.
- Analysis of findings, root cause analysis, follow -up action plans, audit score cards etc.
- Combined assurance reporting showing 1st line, 2nd line and 3rd line of defence ratings of risks and controls.
- A report builder wizard whereby the relevant database tables and fields can be selected and saved as a highly customised audit report / extract. The report output is into Excel.

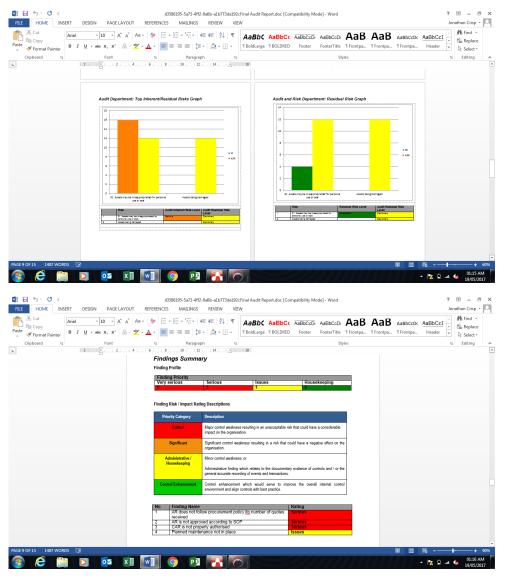
5.1 Final Audit Reports (in an audit project)

Custom Word reports can be designed in system console:



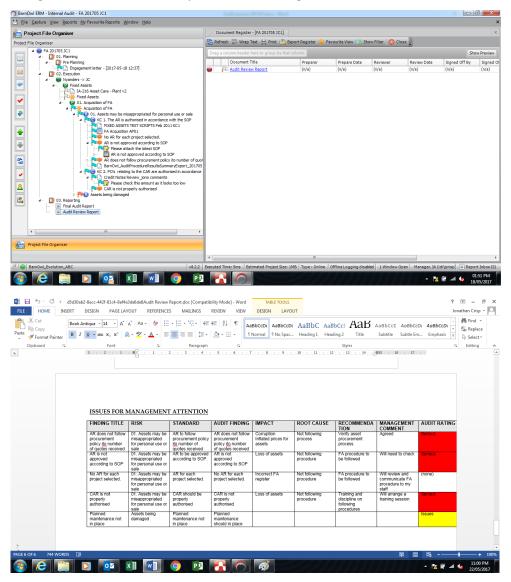


The generic final audit report shows management versus audit rating of the risks, summary of findings and ratings (priority) and the detailed findings per priority.



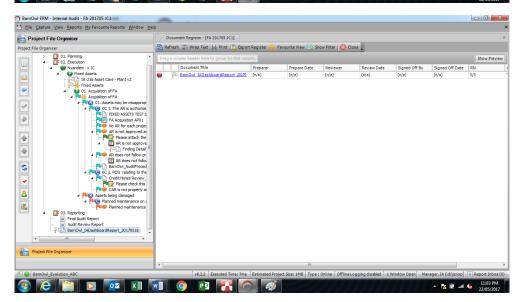
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	Serious		
		Recommendation	
	1. AR does not follow procurement policy ig number of quotes received	FA procedure to be followed	
	Standard	Management Comment	
	AR to follow procurement policy do number of quotes received	Will need to check	
	Audit Finding	3. CAR is not properly authorised	
	AR does not follow procurement policy its number of quotes received	Standard	
		CAR should be properly authorised	
	Impact		
	Comption Inflated prices for assets	Audt Finding	
		CAR is not properly authorised	
	Root Cause		
	Not following process	Impact	
		Loss of essets	
	Recommendation		
	Verify asset procurement process	Root Cause	
		Not following procedure	
	Management Comment		
	Agreed	Recommendation	
	2. AR is not approved according to SOP	Training and discipline on following procedures	
	2. An is not approved inducting to dor		
	Standard	Management Comment	
	AR to be approved according to SOP.	Will amange a training session	
	Audit Finding		
OF 15 1487 WORDS	5 Q¥		

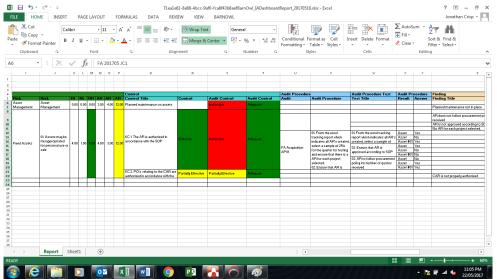
The generic 'audit review' report shows findings in tabular format:



The flexible IA dashboard report needs be run outside of a project; select the relevant project, save the Excel extract and then re-attach it in the project:

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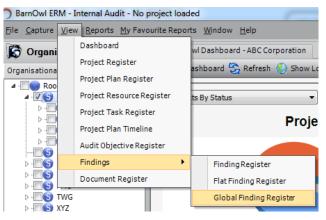




5.2 Audit Dashboards



5.3 Audit Finding Analysis (Global Finding Register across all Audit Projects)



With a favourite view grouped by finding rating:

🔄 Eile <u>C</u> apture <u>V</u> iew <u>R</u>	eports My Fav	ourite Reports <u>W</u> indow	/ <u>H</u> elp								>
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Organisational Structure	🚼 Refresh	+ Expand Register 📑	Wrap Text 🔒 P	rint 🚡 Export Register 🚖 Favo	urite View 🝷 📑	Show Filter	llose 🖕				
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> - S IRMSA > - ♥ S Nyandeni											
P I I I I I I I I I I I I I I I I I I I	- Recommen	dation Rating: Serious									
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		Root\Nyandeni\JC	FA 201705 JC1	CAR is not properly authorised	Fixed Assets	FA Acquisition	Serious	Not discussed	CAR should be properly authorised	CAR is not properly authorised	Loss of a
	- Recommen	dation Rating: Issues									
	•	Root\Nyandeni\JC	FA 201705 JC1	Planned maintenance not in place	Fixed Assets	FA Acquisition	Issues	Not discussed	Planned maintenance not in place	Planned maintenance should in place	
	- Recommen	dation Rating: (none)									
	📭 🗸 🗉	Root\Nyandeni\JC	FA 201705 JC1	No AR for each project selected.	Fixed Assets	FA Acquisition	(none)	Agreed	AR for each project selected.	No AR for each project selected.	Incorrect
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Double click on a finding to view the detail.

Findings grouped by root cause:

S Organisational Structure	BarnOwl Dashboard - Nyandeni Global	I Finding Register			×
Irganisational Structure	😤 Refresh 🔸 Expand Register 📰 Wrap Te	ext 📇 Print 🛐 Export Register 🊖 Favourite View 🔹 🕄 Show	v Filter 🛛 🔞 Close 🖕		
4 - Tee Root	Finding Root Cause A				
ABC Corporation S IDP S IRMSA	Unit Path	Finding Title	Root Cause	 Finding Rating 	
▲ 🖉 🕤 Nyandeni 	- Root Cause: Attitude / Behaviour				
PMC	🔳 🥥 🔁 Root\Nyandeni\JC	AR does not follow procurement policy ito number of q	uotes received Attitude / Behaviour	Serious	
⊳- TWG	🗉 🧹 🏴 Root\Nyandeni\JC	CAR is not properly authorised	Attitude / Behaviour	Serious	
⊳- <u>∭</u> S xyz	Root Cause: Insufficient facilities / manpowe				
⊳-	Root\Nyandeni\DC	Planned maintenance not in place	Insufficient facilities / manpower	Issues	
⊳ Ш © уууу	Root Cause: Management oversight / human				
	🗉 🥪 🄁 Root\Nyandeni\JC	No AR for each project selected.	Management oversight / human error	(none)	
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Project Listing					
ProjectListing					
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Time and Expenses					
Time and Expenses Process Tree Organisational Structure	e.		OffliesLogging disabled 2 Windows Open Manager		

5.4 BarnOwl Business Intelligence Module (optional)

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						CAUSES				
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roup Ltd			Division 2		4 959	4 194	Cash (AR)			54 54
			Division 3 Division 5	2 70	4 833 6 048	3 906 4 167	Cash (Pegasus)	351	13 383	
			Division 6	270	5 112	3 996	Debtors (AR - Extensive)			
			Division 7		4 248	1 503	Debtors (AR)			
			Division 8		5 814	1 251	Debtors (Pegasus)	198	13 959	
			Division 9		585	180	Fixed Assets	144	1 962	12
		Ops Area 2	Division 12		1 737	2 871	Human resources Inventory (AR - Extensive)	207	8 019	59
			Division 13		522	1 953	Inventory (AR)			6
			Division 14		3 177	1 377	Inventory (Pegasus)	927	27 927	10 8
			Division 15		2 970	1 998	Management & Administrati.			24
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			Division 18		3 249	2 934	OHASA (Update)			1.
			Division 19	36		1 935	Operations	162	11 583	
			Division 20		1 701	1000	Ready For Business	522	10 269	
		Ops Area 3	Division 4		3 204	2 619	Security	270	7 281	
			Division 24		3 762	3 762	Store Closure		153	
			Division 25		2 304	3 969	Store Closure (Update)	_		
			Division 29		5 130	3 731	 Store Handover 		2 268	16
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http://www.barnowl.co.za/solutions/business-intelligence/

https://public.tableau.com/profile/madeleine.black/#!/vizhome/FindingsDashboard/Dashboard1

6. Audit Finalisation

6.1 Audit Satisfaction Questionnaires

Audit satisfaction questionnaire can be setup in BarnOwl and send out automatically to the auditees

	Search 🔹 🚻 Share 🛛 More ≫	🙎 Jono Cri
ONNAIRE ANSWER CAPTURE - AUDIT SATISFACTION QUESTIONNAIRE		
Save Save & Close ABC 🗸		
tions Questions		
Audit - Planning		
Adequate notice was received prior to the audit start date		-
On what date did the audit commence?	19 August 2014	1
On what date were you notified?	20 August 2014	(ii)
The audit goals, objectives, areas to be reviewed, and tentative completion date were clearly explained	Yes	*
Ideas and/or concerns were solicited prior to the start of the audit	Yes	*
The auditing and reporting process was adequately explained	Yes	×
Audit - Performance		
The auditors were responsive to your ideas and/or concerns regarding the audit	Yes	*
The audit was conducted in such a manner as to reduce disruption to the operation of this department		*
Notice was received regarding changes to the audit Itinerary		*
The auditors showed an awareness of the unique operations of this department2	Select	*
The audit was conducted in a timely manner		
		-
Audit - Professionalism of service		
Auditors were objective		*
Audit kept disruption to operation of department to a minimum		
The auditors showed an awareness of the unique operations of this department5	Select	*
Audit - Communication of results		
Management or key staff members were informed of all major issues as they developed during the audit	Select	*
Audit reports were:	C Useful	
	informative	
	Presented Accurately	
	Presented Clearly	
	E Fair	
Audit reports contained adequate explanation for the findings and recommendations	Select	*
Overall Feedback - General		

6.2 Closing an Audit Project

Set the project to complete and / or closed. Once closed, a project is locked and can be aligned back to risk management.

BarnOwl ERM - Internal Audit - FA 201 Project Detail I	nate				×		- 0	23
Tile Capture View Reports My Fa								×
Project File Organiser	📄 Edit 💥 Delete 🥥 🛄 Save 🔇	🗧 🖓 Glose 👍 Save & Close						×
Project File Organiser Project Info	Project Documents Milestones Finding	Fields Follow-up Fields Audit	Step Fields Permissions	Resource Allocation More				
Project Int	formation							
▶ - 🚺 01. Planning Audit Prot	ject Name FA 201705 JC1		Project Status	Closed	•			
D = 02. Execution D = 03. Reporting Project Pla	an (None)	ID: N/A	Percentage Complete	100	\$	Review Date	Signed Off By	Sig
			Project Rating	4.00 - Poor				
au .			Project Rating	4.00 - Poor	· ·			- 1
	egulatory Requirement (none)			Create Follow-up Proj	ect			
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End Dat	te 19 May 2017		End Date	18 May 2017				
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6.3 Audit Alignment

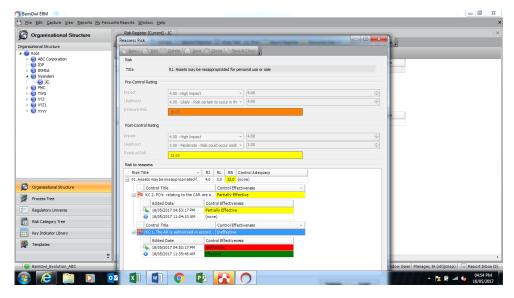
This action is normally performed by management (auditee) together with audit. Perform audit alignment for 'closed' audit projects from Process tree > Capture > Audit Alignment. Ensure that you are on the process root:

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roject					ct Type		tart Date				Project S			Rating +			
		t June 2010			Based IA		Jun 201				Closed		Page	Roung -			

You will notice below that a risk reassessment is triggered based on audit's control ratings. Double click on the to view the audit trail of rating changes:



Alternatively you can see all audit trails in risk management:

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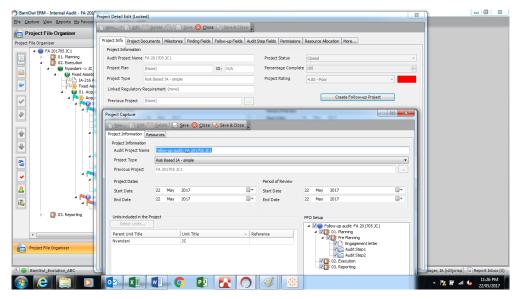
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And the Controls audit trail:

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ontrol 1	litte								
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	Action	Date	Edited By	Title	Reference	Nature of Control	Control Timing	IT Control	Compliance Control
	Aligned	18/05/2017 04:53:17 PM	Manager, IA	KC 1. The AR is authorised in accordance with the SOP		Operational	Detective	No	No
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	Owners								
	Action	Date	Edited By	Title	Reference	Nature of Control	Control Timing	IT Control	Compliance Control
	Edited	18/05/2017 11:35:48 AM	Manager, IA	KC 1. The AR is authorised in accordance with the SOP		Operational	Detective	No	No
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	Control	Procedure	AL 5 11 11			1 (050) (1)			10/
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	Action	Date	Edited By	Title	Reference	Nature of Control	Control Timing	IT Control	Compliance Control
	Captured	18/05/2017 11:34:10 AM	Manager, IA	KC 1. The AR is authorised in accordance with the SOP		Operational	Detective	No	No
									1 of 3

7. Follow-up Audits

Follow-up audits are generally performed months later to check on the progress / resolution of the original findings that were raised. Click on the 'Create Follow-up Audit' button which is active only on 'Completed' or 'Closed' audit projects:



You will notice in the PFO below that the l.h.s. bar is dark grey indicating that you are in a follow -up audit. By clicking on the icon at the bottom l.h.s. you can toggle between the original audit project and the follow-up audit project:

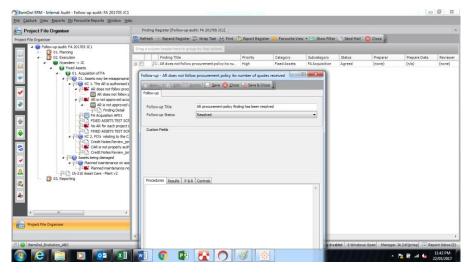
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	Project File Organiser										
		×									

You will also notice that the system brings through a copy of all risks, controls, audit procedures, test samples etc. from the original audit project and creates a new follow-up finding (red icon and 'Is Follow-up' indicator) for you to retest. The original action plan is also attached for you to review progress of what the auditee (management) has done to resolve the original finding.

You can retest the controls, audit procedures (with the same tests and samples or additional samples), prepare and review as per the normal audit process.

O BarnOwl ERM - Internal Audit - Follow-up audit: FA 201705 JC1					0 11
Eile Capture View Reports My Favourite Reports Window He	lp				
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You can re-rate the follow-up finding (housekeeping, serious etc.) as well as create a follow-up record against the follow-up finding to indicate whether the finding was resolved, unresolved, progress is satisfactory, unsatisfactory etc. Additional findings and / or new action plans can also be raised if required. A follow-up project can be 'closed' and re-aligned once signed off.



You can view your follow-up findings and their resolution status:

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panisational Structure	😪 Refresh 🕴 Expand Register 📑	Wrap Text 🔒 Print 🛐 Export Register 🏫 Favourite View 🖲	Hide filter 🚫 Close 🖕			
Procession P	Is Follow-up Equal True Finding Is Pollow-up Follow-up Unit Path Unit Path - Is Follow-up True - - Follow-up Status: (cone) - Image: Pollow-up True - - Follow-up Status: Cone - Image: Pollow-up True - - Follow-up Status: Cone - Image: Pollow-up True - Image: Pollow-up True - - Follow-up Status: Cone - Image: Pollow-up True - Image: Pollow-up True - - Follow-up Status: Cone - Image: Pollow-up True -	Parter Produce Title Produce Title An is not approved according to 50P CARI on optioperly adherised No. A fir or each project selected. Panede managements on to place	Finding Rating (none) (none) (none) (none)	Priority High High High	Project Title Pollow-up audit: FA 20170- Follow-up audit: FA 20170- Follow-up audit: FA 20170- Follow-up audit: FA 20170-	Fixed Assets Fixed Assets Fixed Assets
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8. System Settings

The Internal Audit application parameters and settings can be configured in the BarnOwl Server Management Console, by selecting the Internal Audit menu option.

