



GLOBAL PERSPECTIVES AND INSIGHTS

Remote Auditing: Challenges, Risks,
Fraud, Technology, and Staff Morale



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About The IIA

The Institute of Internal Auditors (IIA) is the internal audit profession's most widely recognized advocate, educator, and provider of standards, guidance, and certifications. Established in 1941, The IIA today serves more than 200,000 members from more than 170 countries and territories. The association's global headquarters are in Lake Mary, Fla., USA. For more information, visit www.globaliia.org.

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Introduction

The coronavirus that swept the world beginning in early 2020 turned the standard model of the office — with its cubes and conference rooms — upside-down as organizations were thrown into crisis management mode and employees made the bumpy transition to working from home. At one point, as many as 51% of workers were working remotely full time, according to a Gallup survey.¹

The rapid onset of the pandemic accelerated the trend toward remote work in all facets of the organization, including internal audit. While many workers have or will return to their offices in the next few months, a return to the office full time seems unlikely. Indeed, a majority of executives expect at least half their employees to be back working in offices by July, likely as not splitting time between the corporate office and home office.²

Pandemic Accelerated Adoption

Remote auditing is not new, so some of its pros and cons are well understood. For example, communication between auditors and clients separated by distance or time zones can create logistical problems. Reliance on technology to gather evidence or facilitate communications offers its own set of challenges, such as poor internet access or limited capacity.³

That said, remote auditing could have significant benefits, particularly for organizations with offices widely distributed geographically. For example, fieldwork in audit engagements typically involves small teams traveling to various locations and setting up shop for one or two weeks, pulling personnel away from their daily duties, holding interviews, performing tests, examining procedures, and the like. The process is inconvenient for workers at the individual sites and can become time-consuming for leadership as well.⁴

Remote audits eliminate travel time, meaning auditors can spend time on tasks that add value, such as in-depth reviews of documentation or timely completion of audit reports. Remote auditing also can create opportunities for auditors to consider different approaches, adding value to the audit process itself.^{5, 6}

Other benefits of a remote audit include:

- An expanded pool of available auditors, including part-time workers and retirees, as well as the expanded use of specialists, who can connect for planning or participate short-term in relevant parts of interviews.

Remote or On-site

On-site audits are sometimes a better choice for an engagement. Important considerations for choosing remote or on-site include:

- Cost savings
- Audit resources
- Types of procedures to be performed
- Types of evidence that can be obtained remotely
- Security of communications
- Timing

Source: The Virtual Audit,
<https://iaonline.theiia.org/2020/Pages/The-Virtual-Audit.aspx?spMailingID=32257780>

- Expanded coverage because of time savings when competing priorities need to be considered.
- Reduced burden on the facility because the assembly of documentation is spread over several weeks, and meetings can be scheduled more flexibly.

Disadvantages include a lack of available technology and the type of audit evidence that needs to be gathered. For example, inventory audits can be challenging to do remotely.

One caveat: It is important not to rely on remote audits simply as a cost-saving measure or because they are less of a logistical headache for the organization being audited.⁷

Another disadvantage are the challenges associated with remote interpersonal relationships. The loss of in-person interactions make building trust within the organization more difficult. In the pre-COVID environment, internal auditors had a unique advantage over external auditors in that they were contributing members of their organization on a day-to-day basis, helping to build relationships and establish honest communications.

In the new, remote environment, two skill sets quickly became critical — 1) soft skills, and 2) adeptness with video-conferencing technology, said Catherine Melvin, chief auditor for the Texas Department of Public Safety. “We find ourselves needing to be far more intentional and deliberate about creating and maintaining connections,” Melvin said.

With video interviews, it is difficult to get a real look at the physical location. Auditors can look at data, but it does not give the feel or the culture of the location. Of course, some tests cannot be performed, such as checking whether a warehouse door is secure or whether building-access protocols are being followed. Anything that cannot be performed remotely potentially introduces a new risk, said Alan Maran, head of internal audit at Chewy, Inc. adding that the company is looking at creative ways to address these areas.

James Hansen, vice president of the office of risk engagement at Compassion International, said his organization’s auditors have had to shift their mindset to audit in an almost purely virtual environment. This was not a challenge in some areas of the organization, such as IT audits, which already were online.

On-site audits are still necessary for the humanitarian aid organization, Hansen said. The organization works in 25 countries, and the churches with which it partners are sometimes located in remote or rural areas. As a result, audit engagements still require a large amount of on-site work to ensure that auditors can access and review relevant physical documents or interview people that have limited or no access to the internet, he said. Fraud investigations are a challenge to conduct remotely for the same reasons, Hansen said.

To make remote work practical, employers need to provide employees with the resources they need to work wherever they are, said Lesedi Lesetedi, deputy vice chancellor, corporate services at Botswana Open University. These resources might include infrastructure support, such as internet connectivity or

Audit Focus

IIA Standard 1210: Proficiency

Internal auditors must possess the knowledge, skills, and other competencies needed to perform their individual responsibilities. The internal audit activity collectively must possess the knowledge, skills, and other competencies needed to perform its responsibilities.

increased bandwidth with their existing service, or paying an allowance to help employees cover the costs of their service. “They should not transfer the cost to the employees, because it’s going to hurt productivity,” she said.

Lesetedi said her organization developed a work-at-home policy that details responsibilities in order to instill accountability and self-motivation into employees. Importantly, employees need to manage in terms of their output. This gives the employees the flexibility to work at the times they are most productive.

For their part, employees will need to learn new, competency-based skills, said Lesetedi. They also will need to be creative and be able to take the initiative because they will be working remotely, and not in face-to-face contact with their coworkers, she said. “You want people who are free-spirited, who can engage, who can reach out, who can do things by themselves,” she said.

At Compassion, the CEO holds weekly virtual meetings with all staff, as well as regular leadership meetings. Meanwhile, the director of global audit has weekly team meetings to ensure his global team stays connected and gets support, especially if they are undergoing personal hardship, Hansen said.

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— Lesedi Lesetedi
deputy vice chancellor –
corporate services,
Botswana Open University

Remote auditing, with its lack of in-person contact, raises another concern: the potential for fraud. This potential is increased during times of disruption. Remote auditing in this area has long been a challenge because of the belief that auditors may be more likely to discover fraud, malfeasance, or simple mistakes when they visit a site and interact with the people there. Sometimes people say all the right words, but their demeanor will show otherwise. The interviewee who avoids eye contact or procrastinates about a meeting or the presentation of documents and the unmistakable vibe of a toxic culture all may be cues more easily observed during a site visit.⁸

Components of a Remote Audit

On-site or remote, audit work still follows the same general lifecycle. Wolters Kluwer has some suggestions in its publication, “A Practical Guide to Auditing Remotely.”⁹

Among its points, consider increasing the frequency of both informal and formal touchpoints to maintain communications. While formal communication can generally follow the audit process, remote auditors should consider scheduling additional meetings online for the following: engagement planning meetings, midweek team-status touchpoints, end-of-the-week wrap-ups, issue discussions, and reviews of the audit report draft.

Communication with auditees aligns with the audit process, but it should be more formal than internal team communications. Consider all communication methods, from email to phone, or virtual meeting.

However, instant messaging is rarely an appropriate medium because verbal methods are less prone to misunderstanding.

Auditee communication will include the kick-off meeting, remote interviews, weekly updates, and the closing meeting. Keep remote interviews to a reasonable length, usually 30-60 minutes, especially because auditors may need several meetings with interviewees.

Other points to consider: Remote document reviews can take significantly more time for the audit site, because of the need to prepare and upload documents to a file-sharing platform such as SharePoint. A possible solution: give the auditors temporary direct digital access for the duration of the audit.

In addition, the order of procedures and deliverables should be considered. Stakeholders may want to see incremental results earlier or more frequently (think agile methodology). Alternatively, clients may have more interest from a risk perspective around key performance indicators as compared to process documentation or other controls.¹⁰

Consider Auditing Agilely

Many internal audit functions use a modified agile methodology to reduce the time spent on engagements and to both provide and address findings more quickly compared with the traditional waterfall methodology with its strict timeline and wrap-up.^{11,12}

Thinking agilely in these times of uncertainty can have big advantages. The frequent meetings and cycles of the agile method provide a rhythm and allow for quick shifts when organizations need to make rapid adjustments to their work. The process is empowering to team members because they have the ability to make decisions as they work through projects to help ensure speed and responsiveness.¹²

Following agile principles can help an auditor develop a relevant engagement plan, adjusting to business conditions as they arise, an important consideration as the post-pandemic business environment takes form. It also provides the ability to update the scope of the engagement as needed, increases interaction with customers by strengthening collaboration, and improves work delivery. Teams are in more frequent communication, and faster communication means faster resolution of issues.¹³

Looking at the Top Risks

The IIA's OnRisk 2021 identifies 11 top risks that organizations and their internal audit functions will need to address in the new, post-pandemic environment, third-party risk among them. Paralleling OnRisk's findings, a Wolters Kluwer survey identified third-party risk identification and management, which can include supply chain and cloud solutions, as the biggest risk to address in 2021.¹⁴

Organizations need to develop a more sophisticated understanding of their third-party relationships, thinking beyond simply suppliers and vendors and examining which alliances, partners, business channels, and key clients/consumers are important to assess and monitor. (Third-party risk was one of the top risks for the year identified in The IIA's OnRisk 2021.)

Dan Zitting, chief product and strategy officer for Galvanize, anticipates more events that create continuity risk. Climate change, for example, can affect businesses' operations whether directly through physical disturbances such as natural disasters, or by changing how they value their assets, or evolving operations to reduce carbon emissions. In addition, diversity, equality, and social justice will continue to accelerate and create business disruptions in 2021.¹⁵

11 Risks to Watch in 2021

The following 11 risks identified in The IIA's OnRisk 2021 report were selected from a wide assortment likely to affect organizations in 2021. They should be relevant universally, regardless of an organization's size, industry, complexity, or type.

- **Cybersecurity.** Examines whether organizations are sufficiently prepared to manage cyber threats that could cause disruption and reputational harm.
- **Third party.** Examines organizations' abilities to select and monitor third-party relationships.
- **Board information.** Examines whether boards feel confident that they are receiving complete, timely, transparent, accurate, and relevant information.
- **Sustainability.** Reflects the growth of environmental, social, and governance (ESG) awareness, and examines organizations' abilities to establish strategies to address long-term sustainability issues.
- **Disruptive innovation.** Examines whether organizations are prepared to adapt to and/or capitalize on disruption.
- **Economic and political volatility.** Examines the challenges and uncertainties organizations face in a dynamic and potentially volatile economic and political environment.
- **Organizational governance.** Examines whether organizations' governance assists or hinders achievement of objectives.
- **Data governance.** Examines organizations' overall strategic management of data: its collection, use, storage, security, and disposition.
- **Talent management.** Examines challenges organizations face in identifying, acquiring, upskilling, and retaining the right talent to achieve their objectives.
- **Culture.** Examines whether organizations understand, monitor, and manage the tone, incentives, and actions that drive the desired behavior.
- **Business continuity and crisis management.** Examines organizations' abilities to prepare, react, respond, and recover.

How Internal Audit Will Change

Adapting to this accelerated pace of change and meeting extraordinary problems head on have defined internal audit during the pandemic. In the 2021 Deloitte Global Human Capital Trends survey, executives identified "the ability of their people to adapt, reskill, and assume new roles" as the top-ranked item to navigate future disruptions, with 72% selecting it as the most important or second most important factor.¹⁶ (The IIA's OnRisk 2021 identified talent management as one of the top risks for 2021.)

Further, 41% of executives said that building workforce capability through upskilling, reskilling, and mobility is one of the most important actions they are taking to transform work. Yet only 17% say their workers are very ready to adapt, reskill, and assume new roles.

Workers themselves recognize the imperative to change as well, with 60% of the 10,000 workers in this year's Voice of the European Workforce study, which was part of the Deloitte study, identifying "capacity to adapt" as the most relevant skill they will need to thrive in the labor market.

Of course, internal audit is caught in this disruption too. Internal audit's great challenge is to recognize disruptions and provide insight to its organization. This is core to the mission of internal audit — to enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight.¹⁷

Despite global uncertainty, internal audit leaders believe their teams are well-positioned to weather the challenges presented by COVID-19 and help their organizations embrace digital transformation, according to a new report from Protiviti. Organizations whose internal audit functions had already implemented new technologies, tools, and methodologies before the onset of the pandemic and remote work arrangements expressed more confidence in their team's potential for innovation.¹⁸

"Internal audit functions on the transformation path to next-generation auditing before the upheaval of the pandemic will be those who thrive in the long-term and help their companies' leaders to navigate risk and provide deeper insights in a post-COVID-19 world," said Brian Christensen, a Protiviti executive vice president and leader of the firm's global internal audit and financial advisory practice. Such organizations used the disruption of the pandemic to demonstrate operational resiliency, he said.¹⁹

As always, tone at the top will be vital to success. A study by Protiviti suggests that leaders of internal audit functions who have embraced new technologies, tools, and methodologies felt that their teams were on especially strong footing to weather the "new normal" — and whatever the next new normal would be after that.²⁰

What are some key characteristics of internal audit functions that have thrived and have added value in this area during the pandemic? According to Colleen Knuff, Wolters Kluwer senior director of product management, the first key characteristic lies in being a trusted advisor, which means being involved from the beginning in the activation of the organization's continuity plan. Chief audit executives (CAEs) who were involved from the start provided two key deliverables to their organizations: 1) an updated risk assessment to identify where organizational efforts would be required to react and adapt, and 2) the flexibility to pivot their audit plan and staff to assist.²¹

Such flexibility and the ability to provide immediate feedback were important at the onset of the pandemic when many businesses had to toss out their continuity plans, especially those tied to working in centralized, brick-and-mortar locations, Zitting said.

This is an object lesson for the future. Rather than continuing to audit for compliance with outdated controls, auditors need to evaluate and recommend adjustments to their organizations' business continuity planning processes in light of operating in a pandemic, as well as in the broader context of enterprise risk management (ERM). Specifically, they should use COVID-19-related lessons to determine if business continuity planning is ranked appropriately within the company's ERM. At the same time, auditors can review operational controls to identify any flaws based on what they have learned.

Skills Internal Auditors Will Need

As the post-COVID organization and hybrid office model evolve, a hybrid talent pool may develop, with some remote and some in-office audit team members, according to an article from AuditBoard. Sources cited in the article said they expect their companies may transition audit and other departments into a permanently remote workforce as a way to reduce their footprint and lower overhead costs, such as rent.²²

However, a remote workforce and distributed governance means that establishing and maintaining a desired corporate culture will become even more difficult, a study by EY noted, adding that corporate culture will be central to success in the post-pandemic world. The study suggested that companies will appoint chief culture officers to lead investments in culture-building, both from the top down and the bottom up.²³

What do these changes mean for internal auditors in terms of what skills will be most in demand? As with the wider economy, many of the skills going up in value and demand — as well as those going down — reflect the employment and talent management trends accelerated by the crisis.

This new normal will include more emphasis on the soft skills and less on some traditionally prized abilities to sift and process information, although independent judgment, logical reasoning, and analysis will always be important.²⁴

On-site visits pre-COVID involved time spent questioning personnel, looking at documents, and physically checking evidence — for example testing building security. Practitioners who are now auditing remotely are taking a “more open-minded approach,” Maran said. Deeper examination of data may make it possible to see trends that would not be apparent in an in-person visit. For example, in looking at inventory adjustments, it is possible to review several quarters and look for differences. “With data, you can see trends and you can start to pay attention,” Maran said.

Meanwhile, employers now expect all internal auditors to have a strong grasp of the basics of data analytics and of what analytics programs can do for audits and assurance. This knowledge must go hand in hand with an open imagination about the potential uses of the technology and how it can be employed more effectively.

At Chewy, Maran said he is educating his staff in data analytics, having them learn to work with data visualization software Tableau, for example. He wants team members to develop a hybrid mentality, with the basics of areas such as data analytics and IT, as well as having critical thinking skills.

Looking ahead, the Chartered Institute of Internal Auditors offers some suggestions for the capabilities auditors will need:

- **Communication.** Emotional intelligence may not have always been top of the list for internal auditors, but it is hardly a new requirement. Internal auditors have to be great communicators. As computers take on ever more of the analysis side of auditing, demand will grow for people who understand how people operate in real life, and what makes them tick.
- **Business acumen.** Internal auditors see the whole of the business from the inside, but they also need to be able to look beyond it, and beyond their sector and region, if they are to appreciate emerging

risks and the bigger picture. Increasingly, they are being expected to know a lot about the potential impacts of everything from macroeconomics to climate change and the complexities of supply chains.

- **Flexibility and agility.** Internal auditors must offer assurance more effectively, more rapidly, and more effectively. This is the holy grail of internal audit and will become even more so in the post-COVID landscape.
- **Developing personal relationships/networking.** Use personal relationships and find out what peers, colleagues, friends, and family are doing. Be curious and ask questions.
- **Being proactive.** Imagination and curiosity are now so important that they deserve a mention on their own. Again, they are not new skills for internal auditors, but they have never been more important.
- **Selling yourself.** If internal auditors want management, auditees, and colleagues to listen to and respond to their messages, they will need adequate sales skills.²⁵

Working Toward the New Normal

The fluid environment of the pandemic crisis requires organizations to reset their priorities to watch both the medium- and long-term future, and at some point, the new normal will emerge. “If internal audit provides critical guidance now, while also preparing for that future, it will emerge as a stronger team, providing even greater value to the department and the business,” noted the PwC article, “Four Ways Internal Audit Is Responding to COVID-19.”

Internal auditors will need technical competence, as well as soft skills necessary to work in this fluid environment, Lesetedi said, and will need to be proactive rather than reactive. “When people think of internal auditors, they think of people who come after the fact. They think of people who are like bloodhound dogs, who are like fault finders,” she said. Instead, internal auditors need to think in a progressive way, to be seen as partners and to look into the future like strategists. “We need to work more or less like CEOs; after all, you [internal auditors] oversee all activities of the organization,” Lesetedi said. “This is an opportune time for internal auditors to show off.”

Clearly challenges exist for all parts of the organization in a post-COVID world. Remote auditing surely will test practitioners’ abilities to provide high-level assurance and advisory services. However, it also provides great opportunities to show internal audit’s value to the organization.

“People are very demotivated; they are scared and fearful. So as an internal auditor, this is where courage is needed because we need to dispel such thinking. You need to turn people’s mind around for them to have hope for the future; let them see the light at the end of the tunnel,” Lesetedi said.

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