Slide 1

RESPONDING TO CHANGE THROUGH AGILE AUDITING

Sponsored by the Navigator Conference, Toby Groves
with
Raven Catlin
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Raven Catlin, CPA, CIA, CFSA, CRMA

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Job Experience:
Chief Audit Executive
Born Auditor
20 years in internal audit & risk management
19 years facilitating and educating professionals

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Raven Global Training, LLC

PROVIDING IN-HOUSE, VIRTUAL, AND ON-SITE TRAINING SERVICES TO CORPORATIONS, GOVERNMENTS, NOT-FOR-PROFITS, & ASSOCIATIONS

200+ COURSES TO ADD DIMENSIONS TO YOUR LIFE & FUTURE

10 ENGAGING FACILITATORS IN GRC, IA, IT, & DA

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Raven Global Training's Signature Courses

RISK ASSESSMENTS DONE RIGHT!

AGILE AUDITING™

An alternative to traditional audit project management
- Adaptable
- Risk focused
- Shorter audits
- Leveraging audit client interaction
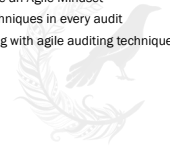- Allowing audit to be more nimble and responsive

INTELLIGENT INTERNAL CONTROLS

Design first	Cost third
Value second	Compliance / Audit last

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At the end of the seminar, you will be able to:

- Define Agile Auditing
- List the elements to create an Agile Mindset
- Apply 7 Agile Auditing Techniques in every audit
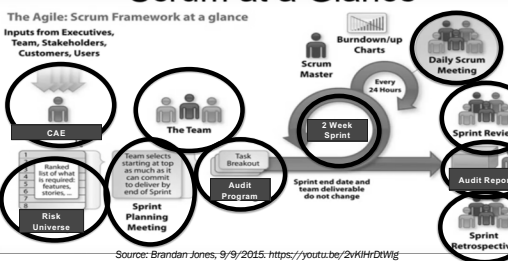- Respond to virtual auditing with agile auditing techniques

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Scrum at a Glance

Source: Brandan Jones, 9/9/2015, https://youtu.be/2vKlHrDtWlg

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Who's Using Agile Auditing

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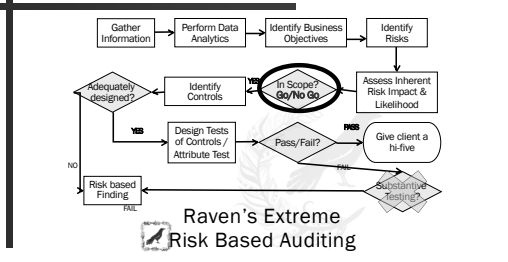
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Slide 13

Creating the Agile Mindset

Responsive   Quick   Focused
Nimble   Collaborative
Relevant
Iterative   Informed
Empowering
Co-location   Innovative
Efficacy
Curious   Action Oriented
Self Motivated   Streamlined workpapers

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Slide 15

Raven's Extreme Risk Based Auditing

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Slide 16:

We hear these barriers often

My audit clients will not collaborate with us.

There is no way I can complete an audit in 1 – 4 weeks, I can't even get one done in 3 – 6 months.

My organization isn't ready for this!

It takes too long to get evidence back from the audit client.

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Slide 24:

7 AGILE AUDITING TECHNIQUES FOR EVERY AUDIT

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1: 3M Loves Agile!

Learning Objectives & Introductions

Agile Auditing Lite

Implementing Agile Audit

Final Wrap Up & QA

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2: Sprint is <4 weeks

Short burst of energy

Focused effort

Dedicated resources

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Slide 27:

3: Sprint Planning Meeting

- ½ Ran by Product Owner
  - Discuss backlog
  - Provide clarity on audit profile
  - Team members select risks for sprint
  - Team members define sprint goals
- ½ Ran by Team members
  - Determine how to deliver items
  - Agree on acceptance
  - Estimate effort for each audit / risk
  - Identify and allocate tasks to team members

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Example of a hybrid "Scrumban" board						
Sprint Backlog	Ready	In Progress	Peer Review	In Test	Done	Blocked
Fast Track →						

4: Project Task Board

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5: Daily Scrum

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6: Sprint Review

- Attended by **product owner**, scrum master, team members
- Others may attend
- Held at end of sprint
- Completed sprint is reviewed for feedback
- Discusses
  - Complete / incomplete sprint
  - Product backlog
  - Issues and resolution

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7. Sprint Retrospective

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RESPOND TO VIRTUAL AUDITING WITH AGILE AUDITING TECHNIQUES

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Online whiteboard

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Working with Virtual Teams

- Set and communication work schedules
  - *In/out of office notices*
- Hold virtual meetings
  - *Agenda*
  - *Schedule*
  - *Name before ask*
- Use video technology whenever possible
  - *Skype/Zoom*
  - *Screen sharing*
- Remember to check in with your team members personally

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Leverage Data Analytics & Visual Reporting

Charts and Graphs

- Time Series
- Ranking
- Part to whole
- Deviation
- Distribution
- Correlation
- Geospatial
- Nominal comparison

Types of Questions

- Exploratory
- Confirmatory

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Audit Working Papers

- Establish base expectations (C workpapers)
- Share files freely
- Provide workflow status on workpapers
- Allow open access for all team members

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Connect with Us

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