

# Internal Audit

## CRITICAL CAPABILITIES AND THEIR PRIORITIES



The Art of Service has identified and prioritized critical capabilities and use cases to assess and use. Leaders select the highest prioritized results which will align with their business needs before implementing a solution.

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The Art of Service's Critical Capabilities evaluates hundreds of prioritized results to help with the outcome selection process.

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This Critical Capabilities guide will enable leaders to shortlist hundreds of appropriate results with prioritized typical use cases, this research will guide leaders' choices.

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This Analysis will plan your roadmap and get results.

“After utilizing toolkits from The Art of Service, I was able to identify threats within my organization to which I was completely unaware. Using my team’s knowledge as a competitive advantage, we now have superior systems that save time and energy.”

“As a new Chief Technology Officer, I was feeling unprepared and inadequate to be successful in my role. I ordered an IT toolkit Sunday night and was prepared Monday morning to shed light on areas of improvement within my organization. I no longer felt overwhelmed and intimidated, I was excited to share what I had learned.”

“I used the questionnaires to interview members of my team. I never knew how many insights we could produce collectively with our internal knowledge.”

“I usually work until at least 8pm on weeknights. The Art of Service questionnaire saved me so much time and worry that Thursday night I attended my son’s soccer game without sacrificing my professional obligations.”

“After purchasing The Art of Service toolkit, I was able to identify areas where my company was not in compliance that could have put my job at risk. I looked like a hero when I proactively educated my team on the risks and presented a solid solution.”

“I spent months shopping for an external consultant before realizing that The Art of Service would allow my team to consult themselves! Not only did we save time not catching a consultant up to speed, we were able to keep our company information and industry secrets confidential.”

“Everyday there are new regulations and processes in my industry. The Art of Service toolkit has kept me ahead by using AI technology to constantly update the toolkits and address emerging needs.”

“I customized The Art of Service toolkit to focus specifically on the concerns of my role and industry. I didn’t have to waste time with a generic self-help book that wasn’t tailored to my exact situation.”

“Many of our competitors have asked us about our secret sauce. When I tell them it’s the knowledge we have in-house, they never believe me. Little do they know The Art of Service toolkits are working behind the scenes.”

“One of my friends hired a consultant who used the knowledge gained working with his company to advise their competitor. Talk about a competitive disadvantage! The Art of Service allowed us to keep our knowledge from walking out the door along with a huge portion of our budget in consulting fees.”

“Honestly, I didn’t know what I didn’t know. Before purchasing The Art of Service, I didn’t realize how many areas of my business needed to be refreshed and improved. I am so relieved The Art of Service was there to highlight our blind spots.”

“Before The Art of Service, I waited eagerly for consulting company reports to come out each month. These reports kept us up to speed but provided little value because they put our competitors on the same playing field. With The Art of Service, we have uncovered unique insights to drive our business forward.”

“Instead of investing extensive resources into an external consultant, we can spend more of our budget towards pursuing our company goals and objectives...while also spending a little more on corporate holiday parties.”

“The risk of our competitors getting ahead has been mitigated because The Art of Service has provided us with a 360-degree view of threats within our organization before they even arise.”

## **Internal Audit**

### **CRITICAL CAPABILITIES**

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<https://theartofservice.com>  
[support@theartofservice.com](mailto:support@theartofservice.com)

# Table of Contents

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About The Art of Service	5
Internal Audit Critical Capabilities, Meaningful Metrics And Their Prioritization	6
Background	6
Prioritization Of Requirements	7
The Prioritization Categories Are:	8
Must Have	8
Should Have	8
Ought to Have	9
Might Have	9
Could Have	10
Use In New Product/Service/Process Development	11
Benefits	12
The Critical Internal Audit Capabilities And Their Priorities:	14
Priority - Must Have	
# From 1794 To 2237	16
Priority - Should Have	
# From 1346 To 1794	154
Priority - Ought to Have	
# From 898 To 1346	286
Priority - Might Have	
# From 450 To 898	421
Priority - Could Have	
# From 2 To 450	553
Index	691

# About The Art of Service

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**T**he Art of Service, Business Process Architects since 2000, is dedicated to helping stakeholders achieve excellence.

Defining, designing, creating, and implementing a process to solve a stakeholders challenge or meet an objective is the most valuable role... In EVERY group, company, organization and department.

Unless you're talking a one-time, single-use project, there should be a process. Whether that process is managed and implemented by humans, AI, or a combination of the two, it needs to be designed by someone with a complex enough perspective to ask the right questions.

Someone capable of asking the right questions and step back and say, 'What are we really trying to accomplish here? And is there a different way to look at it?'

With The Art of Service's Assessments, we empower people who can do just that — whether their title is marketer, entrepreneur, manager, salesperson, consultant, Business Process Manager, executive assistant, IT Manager, CIO etc... —they are the people who rule the future. They are people who watch the process as it happens, and ask the right questions to make the process work better.

Contact us when you need any support :

<https://theartofservice.com>  
[support@theartofservice.com](mailto:support@theartofservice.com)

# Internal Audit Critical Capabilities, Meaningful Metrics And Their Prioritization

## Background

This guide provides meaningful Internal Audit metrics underpinned by prioritization and is used in management, business analysis, project/process management, development and innovation to reach a common understanding with stakeholders on the importance they place on the delivery of each requirement.

It is useful for having insight and agreement on the right prioritization for Internal Audit initiatives because it places the most value on items that carry the highest business value.

It accomplishes the objectives of prioritizing deliverables and providing assurance as a function of taking away the uncertainty of the underlying estimates.

This prioritization is based on the MoSCoW prioritization method, which was developed for use in 1994 in Rapid Application Development (RAD). It was first used extensively with the agile project delivery framework Dynamic Systems Development Method (DSDM) from 2002.

It is often used with timeboxing, where a deadline is fixed so that the focus must be on the most important requirements, and is commonly used in agile software development approaches such as Scrum, rapid application development (RAD), and DSDM.

In any project it is vital to understand the importance of different things. This is because time is a fixed resource, so prioritization is applied to requirements, tasks, products, user cases, etc.

This guide cuts down on wasted time, arguments, and misdirection. It also omits as much bias as possible from the process so that everyone involved can take an objective view of the requirements at hand.

## **Prioritization Of Requirements**

All requirements are important, however to deliver the greatest and most immediate business benefits early the requirements must be prioritized. Organizations will initially try to deliver all the Must have, Should have and Ought to have requirements but the Should and Ought to requirements will be the first to be removed if the delivery timescale looks threatened.

The plain English meaning of the prioritization categories has value in getting stakeholders to better understand the impact of setting a priority, compared to alternatives like High, Medium and Low.

Ask the question, 'What happens if this requirement is not met?' If the answer is 'cancel the project – there is no point in implementing a solution that does not meet this requirement' then it is a Must Have requirement.

If there is some way round it, even if it is a manual workaround, then it will be a lower requirement. Downgrading a requirement does not mean it will not be delivered, simply that delivery is not guaranteed.



# The Prioritization Categories Are:

## **Must Have**

Requirements labelled as Must have are critical to the current delivery timebox in order for it to be a success. If even one Must have requirement is not included, the project delivery should be considered a failure (note: requirements can be downgraded from Must have, by agreement with all relevant stakeholders; for example, when new requirements are deemed more important). MUST can also be considered an acronym for the Minimum Usable Subset.

This can be defined using some of the following:

- Cannot deliver on target date without this
- No point in delivering on target date without this; if it were not delivered, there would be no point deploying the solution on the intended date
- Not legal without it
- Unsafe without it
- Cannot deliver the Business Case without it

## **Should Have**

Requirements labelled as Should have are important but not necessary for delivery in the current delivery timebox. While Should have requirements can be as important as Must have, they are often not as time-critical or there may be another way to satisfy the requirement so that it can be held back until a future delivery timebox.

This can be defined using some of the following:

- Important but not vital
- May be painful to leave out, but the solution is still viable

- May need some kind of workaround, e.g. management of expectations, some inefficiency, an existing solution, paperwork, etc.

A Should Have may be differentiated from a Ought, Might or Could by reviewing the degree of pain caused by it not being met, in terms of business value or numbers of people affected.

## **Ought to Have**

Requirements labelled as Ought to Have are desirable but not necessary and could improve for example the user experience or customer satisfaction for a little development cost. These will typically be included if time and resources permit.

- Wanted or desirable but less important than Should have
- Less impact if left out (compared with a Should Have)
- Won't Have this time

## **Might Have**

Might Have is a Wish, i.e. still possible but unlikely to be included (and more likely than Could have).

- Wanted or desirable but less important than Ought to have
- Less impact if left out (compared with a Ought to have)
- Won't Have this time

## **Could Have**

Requirements labelled as Could have, have been agreed by stakeholders as the least-critical, lowest-payback items, or not appropriate at that time. As a result, Could have requirements are not planned into the schedule for the next delivery timebox. Could have requirements are either dropped or reconsidered for inclusion in a later timebox.

- Wanted or desirable but less important than Might Have
- Less impact if left out (compared with a Might Have)
- Won't Have this time

## **Use In New Product/Service/Process Development**

In new product, service or process development there is always more to do than there is time or funding to permit (hence the need for prioritization).

For example, should a team have too many potential tasks, they can use this guide to select which tasks are Must have, which Should have, and so on; the minimum viable product (or MVP) would be all those epics marked as Must have.

Oftentimes, a team will find that, even after identifying their MVP, they have too much work for their expected capacity. In such cases, the team could then use the guide to select which features are Must have, Should have, and so on; the minimum marketable features (or MMF) would be all those marked as Must have.

If there is sufficient capacity after selecting the MVP or MMF, the team could then plan to include Should have and even Might have and Could have items too.

Aim for a delivery probability of 60, 60, 40, 40 and 20% with each of the categories. It is recommended to have no more than 60% effort for Must Haves for a project. Anything higher than 60% poses a risk to the success and predictability of the project, unless the environment is well understood, the team is established and the external risks are minimal.

## Benefits

The benefits of this guide include:

- It helps decide between multiple requirements with the same priority. This guide offers a priority ranking rating for each requirement, this ranks all requirements based on their priority from highest to lowest.
- You now have rationale around how to rank competing requirements: why something is must rather than should. The priority ranking creates this clarity, it provides focus.
- There is no ambiguity over timing, especially on the Could Have category: whether it is not in this release/project/process/focus or not ever.
- The potential for political focus on building new features over technical improvements is off the table with the help of built-in prioritization of the requirements. The benefit of this method is that it places several initiatives in the 'ought-might-could' category. This helps manage expectations about what will not be included in a specific release/project/process (or other time frame you're prioritizing for).
- Placing initiatives in the 'ought-might-could' category is one way to help prevent scope creep. If initiatives are in this category, the team knows they are not to be a priority for this specific time frame. Some initiatives in the 'ought-might-could' group will get prioritized in the future, while others are not likely to happen at all.



# **The Critical Internal Audit Capabilities And Their Priorities:**

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# Priority - Must Have

## # From 1794 To 2237

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### # 2237 | Focus Area: protect sensitive patient health information - MANAGE

Manage the operations of the Corporate Compliance Office, its staff and coordinated risk programs, including the Corporate Compliance program, Internal Audit Program, Enterprise Risk Management Program, Information Security, and Accreditation Support Program.

Ask the Senior Data Governance Analyst:

Is your staff ready to collaborate in the cloud?

### # 2236 | Focus Area: IFRS - MANAGEMENT

Interface with internal audit, business, IT, and members of executive management to design and implement solutions.

Ask the IT Security Data Governance Analyst:

Where will the next group of board members come from?

### # 2235 | Focus Area: internal audits - MANAGEMENT

Interact extensively with IT, InfoSec, and engineering teams and be leading executing information security projects in areas of product security, cloud security, data security, vulnerability management, end point security, or network security.

Ask the IT Security Data Governance Analyst:

What security practices are required to secure your systems and networks?

### **# 2234 | Focus Area: Blockchain in Life Sciences - AUDIT**

Ensure your company -partners with compliance teams and other partners such as internal audit Analytics, Cyber Security, Enterprise Logging, Enterprise Data Champions, Enterprise Business Intelligence, Data Platform Owners, internal audit Robotics Automation, Data Warehouse and Reporting Teams.

Ask the Senior Internal Auditor IT, Internal Audit:

Has it maybe improved the general coordination with business partners or business suppliers?

### **# 2233 | Focus Area: Cyber Security ISMS Policies and Procedures - SECURITY**

Make sure the responsibilities which need to be in place include championship of the information security management system (ISMS), reviewing and updating the ISMS framework against the corporate standard, participating in the internal audit programme, monitoring the effectiveness of the ISMS, reporting KPIs and understanding regulatory environment for information security and data protection.

Ask the Senior Data Governance Analyst:

What security responsibilities will be included in induction and ongoing staff training?

### **# 2232 | Focus Area: DevOps IoT - DATA**

Analyze historical security related internal audit findings, leveraging existing security data sources to identify

recurring security risk themes.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

How will blockchain revolutionize finance and auditing?

### **# 2231 | Focus Area: enterprise risk management - RISK**

Ensure your team collaborates effectively across multiple organizations such as Operational Risk Management, Enterprise Risk Management, Compliance, Business Risk Offices, Operational Risk Sub-Steward organizations, Information Technology, Basel Program, Internal Audit, Regulator Relations, etc.

Ask the IT Internal Audit Director:

Do you know what reporting and compliance requirements apply to your organization?

### **# 2230 | Focus Area: ISO 31000 - DEVELOPMENT**

Make sure your personnel contributes to the development and execution of your organizations annual internal audit plan.

Ask the IT Security Data Governance Analyst:

Do management and the board understand how your organizations risk profile is changing?

### **# 2229 | Focus Area: IaaS - SECURITY**

Forge and maintain strong working relationships with other cybersecurity functions, product delivery teams, project management, information technology, supply chain management, enterprise risk management, enterprise architecture, internal audit, and regulatory

agencies.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

Do project teams build software from centrally controlled platforms and frameworks?

### **# 2228 | Focus Area: Enterprise Risk Management - RISK**

Work with the Internal Controls and Internal Audit Departments to closely align activities with those risks identified through the ERM process and oversee updating of risk registers.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

Are personnel conducting the audit independent of the function being audited?

### **# 2227 | Focus Area: Enterprise Risk Management - RISK**

Make sure the Enterprise Risk and Audit Officer keeps current of new Internal Audit guidance and develops your Internal Audit manual and procedures to ensure consistency and quality in your audits.

Ask the Senior Data Governance Analyst:

Are there official risk management policy and procedures in your organization?

### **# 2226 | Focus Area: Enterprise Risk Management - RISK**

Be sure your group performs the annual Internal Audit risk assessment and presents risk based audit plan to executives and Audit Committee.

Ask the Senior IT Internal Auditor:

How is internal audit involved in the risk management process?

### **# 2225 | Focus Area: Internal audit - MANAGEMENT**

Help evaluate the operating effectiveness of Enterprise Risk Management and Cybersecurity Risk Management programs to ensure your processes are consistent and aligned with industry-leading practices and standards.

Ask the ISO Internal Auditor:

Are the guidelines adaptable to the range of programs and offerings within the institution?

### **# 2224 | Focus Area: Internal audit - MANAGEMENT**

Provide advice on Governance, Risk and Compliance (GRC) tools that enable and support governance programs, including enterprise risk management, information security, privacy and SOX.

Ask the Senior Data Governance Analyst:

Are enterprise risk management maturity model scores improving?

### **# 2223 | Focus Area: internal audits - MANAGEMENT**

Lead your team in driving the enterprise risk management methodology and management of the enterprise risk portfolio.

Ask the IT Internal Audit Director:

What is the existing Enterprise Risk Management

framework in your organization to identify, prioritize, mitigate and monitor risks?

### **# 2222 | Focus Area: Risk Identification - RISK**

Lead cross-functional alignment of risk practices throughout the business and partner with Enterprise Risk Management and Internal Audit to ensure coordination and transparency related to the organizations risks.

Ask the IT Internal Audit Director:

Why is the response to the risk in the cases different?

### **# 2221 | Focus Area: Enterprise Risk Management - RISK**

Manage the timely completion of remediation plans and other projects to address issues identified internally and by Enterprise Risk Management, Compliance, Internal Audit or external regulators.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

Is enterprise risk management a strategy for achieving business objectives and performance goals?

### **# 2220 | Focus Area: Business Risk - RISK**

Work with RICS managers and employees to resolve issues identified internally and by Enterprise Risk Management, Compliance, Internal Audit or external regulators; build and maintain a working relationship with these groups to support these efforts.

Ask the Senior Internal Auditor IT, Internal Audit:

What are the various groups of risks in any organization?

## **# 2219 | Focus Area: CISO - SECURITY**

Partner and collaborate with Corporate support functions, including; Legal, regulatory compliance, Internal Audit, Enterprise Risk Management, and information security.

Ask the IT Security Data Governance Analyst:

Are information security policies documented, kept current and disseminated to all employees, vendors, contractors and partners?

## **# 2218 | Focus Area: Sarbanes Oxley Internal Controls - AUDIT**

Be sure your design is responsible for implementing a strategy for enterprise risk management and the internal audit function that achieves Advantage Solutions mission and vision.

Ask the Senior Internal Auditor IT, Internal Audit:

How is your risk function brought into decision-making?

## **# 2217 | Focus Area: Risk Management And Compliance Management - RISK**

Serve as a security liaison for business stakeholders in Legal, Internal Audit, Privacy, Enterprise Risk Management (ERM), etc.

Ask the IT Internal Audit Director:

Is the risk management process cost effective?

## **# 2216 | Focus Area: Risk Management And Compliance Management - RISK**

Make sure the Enterprise Risk Management program is informed by such efforts and creates a uniform process for evaluating the key risk areas identified in the Internal Auditors triennial risk assessment.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Are members of IT management actively helping to realize the enterprise goals?

### **# 2215 | Focus Area: ISO 31000 - RISK**

Support the Head of Internal Audit and the Enterprise Risk Management program in collaborating with management to evaluate and measure evolving risk and risk moderation strategies.

Ask the Internal Audit Manager:

What elements of project risk management are necessities for your organization to implement?

### **# 2214 | Focus Area: enterprise risk management - RISK**

Ensure the development and implementation of a comprehensive annual internal audit plan based on systematic and on going organization wide risk assessment.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Why is risk management changing and where is it going?

### **# 2213 | Focus Area: Data Privacy - PRIVACY**

Work with the business to ensure robust privacy program implementation, and continuous improvement



opportunities as have to be identified through internal audits and assessments.

Ask the IT Security Data Governance Analyst:

How does your organization ensure proper data privacy governance?

### **# 2212 | Focus Area: Information Security Architect - AUDIT**

Collaborate with your Governance organization and functions including Internal Audit, Legal and Compliance, Privacy, and Sourcing to ensure that the Platform maintains a strong cybersecurity posture.

Ask the Senior Internal Auditor IT, Internal Audit:

What is your organization trying to achieve with information security/privacy program?

### **# 2211 | Focus Area: Cybersecurity Maturity Model Certification - RISK**

Check that your group is auditing in accordance with generally accepted auditing standards and risk ternal auditing.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

Does the system satisfy baseline cybersecurity technical standards?

### **# 2210 | Focus Area: Cybersecurity Regulation - TECHNOLOGY**

Liaison so that your strategy works on problems of diverse scope performing highly confidential and/ or complex technology, operational and integrated

audits using your organizations risk ternal auditing methodology.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Are standards for risk assessment methodology established, so risk information can be compared across entities?

### **# 2209 | Focus Area: Cloud Security Compliance - SECURITY**

Establish cybersecurity internal audit group and perform internal audits, and report up to management on findings and issues.

Ask the Manager, Internal Audit IT:

Are there findings from audits, and if so, a plan for repair?

### **# 2208 | Focus Area: Supply Chain Cybersecurity - AUDIT**

Guarantee your operation work to improve the efficiency and effectiveness of the audit process, develop and apply audit techniques to enhance internal audit controls.

Ask the Senior Data Governance Analyst:

How can the person working with you stay connected with the IT organization?

### **# 2207 | Focus Area: cmmc - SECURITY**

Develop experience working with Governance, Risk Management, and Compliance (GRC) or Internal Audit teams to conduct activities such as assessment of cybersecurity risk, consulting on projects covering

all levels of network and IT security architecture, and presenting security recommendations for complex programs and sourcing decisions.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

Are you experienced in developing security requirements?

### **# 2206 | Focus Area: nist cybersecurity framework - SECURITY**

Collaborate with the Internal Audit department on required security assessments and audits by coordinating and tracking resolution of all information technology and security related audit findings.

Ask the IT Security Data Governance Analyst:

Should corporate directors rely on external audit organizations for cybersecurity awareness?

### **# 2205 | Focus Area: nist cybersecurity framework - SECURITY**

Ensure you also work with leaders in IT Infrastructure, Internal Audit, Legal, Enterprise Risk Management, Corporate Security, Application Development, and other IT support areas.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Is the product developed by your organization known for posing a cybersecurity risk?

### **# 2204 | Focus Area: nist cybersecurity framework - RISK**

Establish, maintain, and improve enterprise risk management processes in alignment with business cyber risk teams, corporate ERM, Internal audit and compliance.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

Have the teams been meeting the commitments for each iteration/release?

### **# 2203 | Focus Area: nist cybersecurity framework - RISK**

Assure your strategy ensures audit programs and testing are risk based, and executed according to Internal Audit policies and guidance.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

What should audit committees be asking?

### **# 2202 | Focus Area: nist cybersecurity framework - TECHNOLOGY**

Warrant that your operation is leading teams in executing audit methodologies and developing key internal audit deliverables focusing on technology topics, including process flows, work programs, audit reports, and control summaries.

Ask the IT Security Data Governance Analyst:

How does your organization typically form teams?

### **# 2201 | Focus Area: nist cybersecurity framework - AUDIT**

Work closely with external auditors and internal audit teams on managing and supporting the audits.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

What is your approach to debriefing and supporting blue teams after an operation is completed?

**# 2200 | Focus Area: nist cybersecurity framework - AUDIT**

Assure your company is performing sufficient reviews to ensure work contains relevant facts to support audit scope and conclusions and adhere to internal audit policies and procedures.

Ask the Internal Audit Manager:

What other it policies and procedures should the board adopt?

**# 2199 | Focus Area: nist cybersecurity framework - AUDIT**

Provide support to peers and business partners for compliance programs, and other external and internal audits.

Ask the Manager, Internal Audit IT:

Are there findings from audits, and if so, a plan for repair?

**# 2198 | Focus Area: nist cybersecurity framework - AUDIT**

Plan internal audits by gathering specific relevant background information (IT documentation, and policies and procedures) from the Institutions information systems, web-based and other information sources.

Ask the Senior IT Internal Auditor:

Do you have formal information security policies, procedures and standards?

### **# 2197 | Focus Area: nist cybersecurity framework - AUDIT**

Be responsible for more complex audits than those handled by Internal Auditors (act as lead on a multi-entity audit requiring coordination of several other auditors, implement a new audit with no available history or background, responsible for high visibility/high priority audits, etc.

Ask the Manager, Internal Audit IT:

How do auditors perform an audit?

### **# 2196 | Focus Area: ISO IEC 27001 - COMPLIANCE**

Oversee that your operation works to ensure compliance with industry regulations and standards and able to manage compliance through periodic reviews, reporting, and internal audits.

Ask the Manager, Internal Audit IT:

Are you in compliance with privacy and security regulations?

### **# 2195 | Focus Area: ISO IEC 27001 - SECURITY**

Drive continual improvement of your organizations security posture through self audits, internal audits and third party audits.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

Are the audits conducted by an appropriate method and in line with an audit program based on the results of risk

assessments and previous audits?

### **# 2194 | Focus Area: internal audits - AUDIT**

Perform test of controls/internal audits with priority by prescribed/regulatory control frameworks; as ISO 27001.

Ask the Senior Data Governance Analyst:

Is the ISMS of your clients audited against the criteria in the ISMS standard ISO/iec 27001?

### **# 2193 | Focus Area: ISO 27001 - RISK**

Be sure your design executes organization quality management plan as it relates to ISO internal audits, management reviews, and risk assessments.

Ask the IT Internal Audit Director:

What are the benefits of ISO 27001 Information Security Management?

### **# 2192 | Focus Area: ISO 27001 - AUDIT**

Confirm that your operation develops auditing plans and oversees internal audits conducted to support the QMS and ISMS.

Ask the ISO Internal Auditor:

How often does your organization conduct an internal security audits to your information system?

### **# 2191 | Focus Area: ISO 20000 - SECURITY**

Plan, organize, and execute IT, information security, operational and compliance-related internal audits, and assessments, including ISO 20000 and ISO 27001.

Ask the Manager, Internal Audit IT:

What are the different types of ISO 27001 training?

### **# 2190 | Focus Area: 27001 - SECURITY**

Safeguard that your process aligns and consults with key stakeholders including Information Technology, Information Security, Internal Audit, Business Operations, Human Resources, Finance, Legal and Compliance.

Ask the Internal Audit Manager:

Is information security seen as important within your organization?

### **# 2189 | Focus Area: 27001 - SECURITY**

Make headway so that your personnel leads the ongoing preparation and the implementation of necessary information security policies, standards, procedures, and guidelines to comply with internal audits and gap remediation.

Ask the Senior Internal Auditor IT, Internal Audit:

Do you have written guidelines for the data release policy?

### **# 2188 | Focus Area: 27001 - SECURITY**

Safeguard that your team establishes credibility and maintains strong working relationships with groups involved with payment security and compliance matters (InfoSec, Legal, Business Development, Internal Audit, Fraud, Physical Security, Developer Community, Networking, Systems, etc.

Ask the Senior IT Internal Auditor:



Are you at a crisis point with the credibility and integrity of the security clearance process?

### **# 2187 | Focus Area: 27001 - COMPLIANCE**

Work with departmental leaders to prepare for external compliance audits by carrying out internal audits and performing root cause analysis and impact assessments on observations.

Ask the Senior Data Governance Analyst:

How are work activities prioritized and scheduled?

### **# 2186 | Focus Area: 27001 - ISO**

Perform internal audits of software development teams against ISO 9001, FDA validation requirements and ISO 27001.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

Will the system require emulation software or batch transfer programs?

### **# 2185 | Focus Area: 27001 - ISO**

Perform internal audits of other departments (as IT, SaaS, HR and (internal) customer support) against ISO 9001 and ISO 27001.

Ask the IT Internal Audit Director:

What are the different types of ISO 27001 training?

### **# 2184 | Focus Area: 27001 - ISO**

Manage and track certification and audit work as it relates

to PCI DSS, SOX, SOC1, SOC2, ISO 27001, internal audits.

Ask the Senior Agile Project Manager:

How do you develop the auditor of the future?

### **# 2183 | Focus Area: SOC 2 - RISK**

Ensure your (internal) clients depend upon effective risk management, internal audit, and governance of enterprise information technology in order to achieve the business objectives.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

Is the audit work of sufficient detail to draw appropriate conclusions?

### **# 2182 | Focus Area: Technology Risk - SECURITY**

Perform IT internal audit consulting activities (internal audits over ERP systems, IT security, and other IT systems), perform external audit assurance activities, and perform service organization control services activities related to SSAE18 SOC 1 and SOC 2 reporting services.

Ask the Manager, Internal Audit IT:

Did you see any attacks from social networks?

### **# 2181 | Focus Area: Governance Risk and Compliance - CONTROL**

Perform internal audits to verify controls are being followed per guidelines (as HITRUST, SOC 1, SOC 2, HIPAA and PCI).

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Do you have a policy that requires BYOD users to perform backups of specified corporate data?

**# 2180 | Focus Area: soc 2 - SECURITY**

Work closely with Internal Audit, IT and other business units to enhance security related business processes, messaging, training and internal policies.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Have the business activities and tax payments remained relatively consistent during the audit period?

**# 2179 | Focus Area: soc 2 - SECURITY**

Guarantee your operation is handling the security governance (Bi annual management reviews, risk analysis, monthly KPIs, security awareness, supplier risk review, internal audit).

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

How are disaster risk assessment activities reviewed, monitored and validated in your country?

**# 2178 | Focus Area: soc 2 - SECURITY**

Establish and maintain a strong working relationship between your Internal Audit, Legal, and Compliance teams to drive security compliance, and support new and changing regulations and laws that would impact your security program.

Ask the Senior Internal Auditor IT, Internal Audit:

Do you have a third party risk management program that monitors the performance of service providers?

## # 2177 | Focus Area: soc 2 - SECURITY

Warrant that your operation works directly with support departments to implement procedures and systems for the protection, conservation and accountability of proprietary data, including collaboration with training groups to ensure proper Security Awareness Training has been implemented on a mandatory annualized basis, including development and oversight of internal audits to ensure organizational compliance.

Ask the IT Security Data Governance Analyst:

Do you make senior executives aware of the cybersecurity agreements that must be implemented?

## # 2176 | Focus Area: soc 2 - COMPLIANCE

Make sure the Manager works closely with Technology, Compliance, Internal Audit and Privacy departments.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

Do you have external third party services conduct vulnerability scans and periodic penetration tests on your applications and networks?

## # 2175 | Focus Area: soc 2 - COMPLIANCE

Develop experience working with external and internal auditors to appropriately convey compliance posture.

Ask the Senior Internal Auditor IT, Internal Audit:

How would using the vendors cloud infrastructure weaken your organizations existing network security posture?

### **# 2174 | Focus Area: soc 2 - COMPLIANCE**

Be confident that your group is performing IT compliance audits, internal audits and SOC 1 and SOC 2 readiness reviews and attestations.

Ask the IT Security Data Governance Analyst:

What are some other third-party IT audits?

### **# 2173 | Focus Area: soc 2 - COMPLIANCE**

Create and conduct independent internal audits on an ongoing basis to ensure compliance of organization policies and procedures.

Ask the IT Internal Audit Director:

Do you have documented procedures on how security risks are mitigated until patches can be applied?

### **# 2172 | Focus Area: soc 2 - MANAGEMENT**

Work with Internal Audit, external auditors, management, and staff to identify feasible control solutions and resolutions (if exist) to control gaps and opportunities for improvement.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

What would the staff and management do differently the next time a similar incident occurs?

### **# 2171 | Focus Area: soc 2 - MANAGEMENT**

Establish that your design works closely experienced in risk management techniques as control assessments, gap analysis, external or internal audit, risk management concepts and risk assessment methodologies.

Ask the Manager, Internal Audit IT:

Do you have documented procedures on how security risks are mitigated until patches can be applied?

### **# 2170 | Focus Area: soc 2 - MANAGE**

Manage execution of external penetration tests, internal vulnerability assessments, internal audits (SOC 2), and external (internal) client audits.

Ask the Senior Data Governance Analyst:

Are the results of the network penetration tests available to tenants at request?

### **# 2169 | Focus Area: soc 2 - DELIVER**

Deliver regulatory and audit remediation and provide updates to internal audit or regulatory examiners.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

What are the benefits of obtaining a SOC Audit?

### **# 2168 | Focus Area: soc 2 - AUDIT**

Perform internal audits, keep the necessary documentation reviewed and updated with priority for audits.

Ask the Senior Internal Auditor IT, Internal Audit:

What are the priority areas of services?

### **# 2167 | Focus Area: Master Data Management - DATA**

Verify that your organization partners with Business Units, Risk Management and Internal Audit to develop, promote and enforce standards and best practices to manage data as a corporate asset.

Ask the IT Internal Audit Director:

Which business partners are duplicates?

### **# 2166 | Focus Area: Master Data Management Program - DATA**

Gather, validate and analyze data from different sources to support internal audit teams projects.

Ask the ISO Internal Auditor:

Is data and information quality linked to daily activities and audited through KPIs?

### **# 2165 | Focus Area: ISO 20000 - ISO**

Conduct process and product internal audits in support of ISO 9001 and CMMI for development and services practices.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

How does your organization stay current with accounting developments?

### **# 2164 | Focus Area: ISO 20000 - TRAINING**

Perform internal audits to standards including review of processes, training, and objective evidence of your performance to the standard.

Ask the Senior Data Governance Analyst:

How do the performance indicators inform your quality assurance processes?

### **# 2163 | Focus Area: ISO 20000 - PROCESS**

Implement and verify compliant organizational processes, includes providing process guidance and conducting internal audits.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

How does your organization plan, implement and control processes?

### **# 2162 | Focus Area: Identity and Access Management - AUDIT**

Collaborate with key stakeholders like internal audit team, people partner team, and legal team for enabling IAM policies and strategies.

Ask the Senior Agile Project Manager:

Which areas are critical for collaboration between security and other stakeholders involved in workforce identity and access management?

### **# 2161 | Focus Area: Identity and Access Management - AUDIT**

Ensure you collaborate with internal audit and compliance teams to identify, remediate, and prevent issues and risks.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

How much are manual compliance controls costing your



organization?

### **# 2160 | Focus Area: identity and access management - SECURITY**

Collaborate with BU stakeholders and corporate functions including Internal Audit, Legal and Compliance, Privacy, and Sourcing to ensure a strong security posture.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Do you ever feel pressure from any stakeholders for access to corporate data from mobile devices, which is against corporate policy?

### **# 2159 | Focus Area: identity and access management - WORK**

Work with business units, Internal Audit, IT teams and vendors to deliver enterprise class IAM services while supporting the goals and objectives of your organization.

Ask the Senior IT Internal Auditor:

Are the goals of the strategic plan realistic and reachable?

### **# 2158 | Focus Area: target operating model - PROCESS**

Collaborate with the monitoring and compliance of the different components of the Data Governance Policies, Standards and processes across the organization, and the remediation plans to address identified gaps, including responses to internal audits.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Have process improvement opportunities been identified based on process performance data?

### **# 2157 | Focus Area: target operating model - RISK**

Certify your workforce supports periodic reviews by internal audit, compliance teams and other risk related functions with priority.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

What is your organizations ability to address corresponding risks?

### **# 2156 | Focus Area: cybersecurity awareness - AUDITS**

Standardize support internal audits and assessments to identify risks and determine mitigation actions.

Ask the Senior Internal Auditor IT, Internal Audit:

How often your organization routinely manages information security audits and maintains its records?

### **# 2155 | Focus Area: ISO 27000 - RISK**

Guarantee your organization is involved in risk management concepts and processes and a background in external or internal audit.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

What data/information are present from existing processes?

## **# 2154 | Focus Area: Cybersecurity Risk Management - RISK**

Run (internal) client engagements from start to completion, which includes planning, executing, and reporting on co-sourced and out-sourced IT internal audits, IT internal control reviews, IT risk management program assessments, and tests of IT controls (IT general controls, application controls, interface controls, key reports, etc).

Ask the Internal Audit Manager:

What are the different types of security controls?

## **# 2153 | Focus Area: Risk Management - RISK**

Build and maintain strong internal relationships with key stakeholders across all business functions, especially with Legal, HR, Risk Management, Internal Audit and cybersecurity Teams.

Ask the IT Internal Audit Director:

How is the security teams performance evaluated?

## **# 2152 | Focus Area: Vendor Risk Management - RISK**

Develop and maintain expertise in cyber security/information security, cloud computing, IT operations, IT risk management, and IT internal audit, as well as supervisory expectations and industry practices in those areas.

Ask the Senior Internal Auditor IT, Internal Audit:

Is the cloud service provider a private contractor/vendor?

## **# 2151 | Focus Area: Vendor Risk Management - RISK**

Certify your organization assists the Chief Internal Auditor in completing annual risk assessments, developing the annual audit plan and conducting audits and reviews of the financial and operational functions of the organization.

Ask the Senior Data Governance Analyst:

What level of depth of assessment is performed when conducting pre contract due diligence control assessments?

## **# 2150 | Focus Area: Vendor Risk Management - SECURITY**

Interface so that your process liaises among the information security team and corporate compliance, compliance and internal audit, legal and HR management teams, with priority.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

Is the vendor continuously looking for new ways to improve the efficiency of clients construction operations?

## **# 2149 | Focus Area: Vendor Risk Management - PROCESS**

Participate in root cause analysis, incident reporting, control strengthening and corrective action activities based on the results of control design analysis and outcome of internal audit testing; including updating processes, training, monitoring, and other self-assurance activities.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

Are going concern audit opinions a self fulfilling prophecy?

### **# 2148 | Focus Area: Vendor Risk Management - PROCESS**

Lead, direct, and develop teams of internal audit and internal control personnel to assess the internal control environment, while advising on efficient and effective business processes.

Ask the IT Security Data Governance Analyst:

What technologies are used to perform daily business functions?

### **# 2147 | Focus Area: Vendor Risk Management - COORDINATE**

Coordinate and manage the execution of internal audits and the needs of internal and external auditors, including planning and coordinating walkthroughs, and testing of IT general controls, application controls, and key system generated reports.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Does the contract specify the scope of audits that will be performed?

### **# 2146 | Focus Area: Vendor Risk Management - AUDIT**

Serve as the liaison between internal audit and the IT organization to lead coordinate audits, reviewing scope, reviewing reports and determine appropriate and relevant agreed actions.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

When should you be reviewing contracts?

### **# 2145 | Focus Area: Penetration Testing - RISK**

Check that your company works with Compliance, Internal Audit, and Business teams to identify, test and analyze risks.

Ask the Internal Audit Manager:

Is the workforce able to use the IT systems productively and safely?

### **# 2144 | Focus Area: CISSP - AUDIT**

Coordinate and prepare responses to the enterprise wide internal audit engagements and manage oversight of audit remediation activities.

Ask the IT Internal Audit Director:

Did any responses indicate areas of particular challenge for audit teams from smaller companies?

### **# 2143 | Focus Area: Event correlation - SECURITY**

Establish that your process leads and participates in cybersecurity special investigations, internal audits, research studies, forecasts, and modeling exercises to provide direction and guidance.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

Is there a cybersecurity workforce crisis?

### **# 2142 | Focus Area: Kali Linux - SECURITY**

Make sure your strategy works with Compliance, Internal Audit, and Business teams to identify, test, and analyze security risks.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

How is leadership engaged and committed to addressing cyber risks facing the business?

### **# 2141 | Focus Area: nist cybersecurity framework - RISK**

Check that your team is coordinating audit activities by integrating other internal audit subject matter teams Information Technology, Anti Money Laundering, Compliance, Risk Management, Treasury, etc.

Ask the Manager, Internal Audit IT:

Why do cyber risks matter to you?

### **# 2140 | Focus Area: Social engineering - SECURITY**

Partner with team as liaison between Cybersecurity Department, Corporate Communications, Corporate Training, Compliance, and Internal Audit.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

How would commercial telecommunications and cellular telephone service providers assist?

### **# 2139 | Focus Area: CSF - SECURITY**

Foster collaborative working relationships with security stakeholders across your organization (enterprise architecture, IT, operations, business lines, risk management, and internal audit).

Ask the Senior Agile Project Manager:

Is adherence to information asset disposal guidelines monitored and enforced?

### **# 2138 | Focus Area: Nmap - SECURITY**

Lead the Information Technology Department and Internal Audit in the development of appropriate criteria needed to assess the level of new/existing applications and/or technology infrastructure elements for compliance with enterprise security standards.

Ask the Senior Agile Project Manager:

Will the infrastructure and data pass a comprehensive audit?

### **# 2137 | Focus Area: Technology Risk - RISK**

Utilize internal audit best practice tools and processes to evaluate Compliance with applicable laws, regulations and enterprise standards for cybersecurity and technology risk.

Ask the Manager, Internal Audit IT:

Do you have mechanisms in place to monitor compliance with applicable record keeping regulations?

### **# 2136 | Focus Area: CMMC - AUDIT**

Certify your staff is responsible for gathering, organizing and submitting documents, evidence, technical information with priority by internal Audit team in the context of active audits.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:



What makes red teams so different?

### **# 2135 | Focus Area: PCI-DSS - SECURITY**

Ensure successful collaboration and alignment with key business leaders (IT, Security, Engineering, Internal Audit and Legal) for all Technology compliance efforts.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

Are there policies and procedures to ensure there are no unattended, unsecure workstations?

### **# 2134 | Focus Area: PCI-DSS - AUDIT**

Warrant that your operation develops and maintains strong partnerships with Internal Audit, Accounting, and external auditing firms.

Ask the Internal Audit Manager:

Did any responses indicate areas of particular challenge for audit teams from smaller companies?

### **# 2133 | Focus Area: Certified Information Security Manager (CISM) - SECURITY**

Collaborate with the ITS team, internal audit and the corporate security team to assess, remediate and prevent information technology risks.

Ask the Manager, Internal Audit IT:

Does your organization have an internal communications team or external communication consulting resource capable of professionally handling a cyber crisis?

### **# 2132 | Focus Area: Certified Information Security Manager (CISM) - SECURITY**

Work closely with the Information Security Response Team, the Information Technology departments and Internal Audit in establishing and monitoring appropriate information security policies and procedures.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

Do you maintain correspondence with data processing or other departments concerning the product?

### **# 2131 | Focus Area: Certified Information Security Manager (CISM) - SECURITY**

Make sure your group coordinates with Internal Audit to develop effective automated information systems relative to information security and risk management.

Ask the Senior IT Internal Auditor:

Do there need to be formal agreements about how the information is shared and used?

### **# 2130 | Focus Area: NIST 800 Series - SECURITY**

Oversee that your organization performs information security risk assessments and serve as the internal auditor for information security processes.

Ask the ISO Internal Auditor:

Do you have a good overview of the facilities, equipment, operations, controls?

### **# 2129 | Focus Area: CEH - SECURITY**

Liaise between cybersecurity and business functions

including risk management, internal audit, operations, legal and human resources.

Ask the Internal Audit Manager:

How do you improve the audit trail?

### **# 2128 | Focus Area: intrusion detection and prevention systems - SECURITY**

Check that your operation conducts IT and Security audits, writes reports, reviews findings, presents recommendations to management, collaborates with IT, Internal Audit, Compliance, business owners, and business unit leads on issue remediation and monitors progress.

Ask the Senior Agile Project Manager:

Is security set up in a way that prevents and monitors new cybersecurity risks?

### **# 2127 | Focus Area: intrusion detection and prevention systems - SECURITY**

Establish that your personnel performs information security risk assessments and serves as an internal auditor for security issues.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Do you know where all information is stored within your organization?

### **# 2126 | Focus Area: Security and Risk Management - COMPLIANCE**

Collaborate with internal teams and internal auditors

throughout compliance assessments process.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

What do auditors do in regard to the going concern assumption?

### **# 2125 | Focus Area: Vulnerability Scan - SYSTEM**

Conduct both technical and non technical internal audits and testing to validate system and operational requirements compliance.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Is your organization fully compliant with non financial reporting requirements?

### **# 2124 | Focus Area: Governance Risk and Compliance - RISK**

Act as a liaison between the IT department and various risk areas including Internal Audit, Compliance and Information Security to both design and implement appropriate controls.

Ask the IT Security Data Governance Analyst:

Are companies engaging in compliance innovation?

### **# 2123 | Focus Area: Governance Risk and Compliance - COMPLIANCE**

Coordinate (internal) client initiated and third party internal audits (HITRUST, SOC, PCI, HIPAA) including the delivery of audit evidence and determined remediation measures to maintain organization compliance.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Does your organization regularly report to the CEO and board of directors on the effectiveness of the third party risk management program?

### **# 2122 | Focus Area: Security Information and Event Management SIEM - SECURITY**

Perform internal audits to review and evaluate the design and operational effectiveness of security related controls.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

Do you perform, at minimum, annual reviews to your privacy and security policies?

### **# 2121 | Focus Area: Tokenization - SECURITY**

Liaise with internal Audit team to review and evaluate the design and operational effectiveness of cybersecurity related controls.

Ask the Senior IT Internal Auditor:

Which controls have you implemented in order to prevent, detect and respond to cyber attacks?

### **# 2120 | Focus Area: Information Technology Security Audit - RISK**

Make sure the Internal Audit team focuses heavily on risk based audits that help management identify and reduce organizational risk.

Ask the Senior Agile Project Manager:

Are controls established to safeguard the integrity and prevent misuse of audit tools?

**# 2119 | Focus Area: Information Technology  
Security Audit - AUDIT**

Enable continuous improvement of the Internal Audit department by identifying and communicating enhancement opportunities to department leadership.

Ask the ISO Internal Auditor:

Are changes in the master file or in program instructions authorized in writing by initiating departments?

**# 2118 | Focus Area: Information Technology  
Security Audit - AUDIT**

Lead and provide guidance to the Internal Audit staff, when needed; train staff during fieldwork.

Ask the ISO Internal Auditor:

What is your review/audit process to ensure compliance with cyber risk policies and procedures?

**# 2117 | Focus Area: Data Breach Response -  
SECURITY**

Establish that your staff develops security protocol for Information Technology including executing IT controls, processes and internal audits.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Has a security review of the tool been completed?

## **# 2116 | Focus Area: Vulnerability and Patch Management - AUDIT**

Ensure your organization works closely with the business and IT on internal audit, internal assessments, establishing controls, continuous process improvement, and remediation plans.

Ask the Internal Audit Manager:

Is effectiveness measured to ensure value creation and thus the achievement of business objectives?

## **# 2115 | Focus Area: IT GRC - RISK**

Support external audits and risk assessments and perform internal audit functions (and, as, interact with external auditors and regulators).

Ask the Senior Internal Auditor IT, Internal Audit:

What is the auditors current role?

## **# 2114 | Focus Area: IT GRC - RISK**

Make sure the Internal Audit Data Analyst is responsible for assisting management with achieving objectives and agency goals by conducting assurance and consulting services to identify areas of improvement in risk management and operations.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

Will the infrastructure and data pass a comprehensive audit?

## **# 2113 | Focus Area: CISM - SECURITY**

Make headway so that your personnel assures protection

for the information assets of the business through internal control, internal auditing, IT security, recovery procedures and assuring proper insurance coverage.

Ask the IT Security Data Governance Analyst:

Are cybersecurity policies and procedures in place, and do employees and contractors receive cybersecurity awareness training on a periodic basis?

### **# 2112 | Focus Area: cmmc - SECURITY**

Conduct recurring internal audits of security controls, procedures, implementation, and evidence to ensure continued compliance.

Ask the IT Security Data Governance Analyst:

Do you conduct periodic audits to verify that security controls are in place?

### **# 2111 | Focus Area: cmmc - SECURITY**

Conduct recurring internal audits of security policies, processes, and documentation to ensure compliance with regulatory frameworks.

Ask the IT Internal Audit Director:

Is there an established verification program to ensure allergen control procedures are in compliance?

### **# 2110 | Focus Area: cmmc - MANAGEMENT**

Conduct regular quality checks, annual management review, maintain documentation, and guide internal audits.

Ask the Manager, Internal Audit IT:



Does your organization systematically use audits to collect and control compliance evidence?

**# 2109 | Focus Area: cmmc - SYSTEMS**

Administer, manage and coordinate the activities of an internal audit system that provides effective assessment of organization business systems.

Ask the Senior Agile Project Manager:

How do audit seniors respond to heightened fraud risk?

**# 2108 | Focus Area: cmmc - SYSTEMS**

Utilize external and internal audit results to facilitate business systems process improvements by working with responsible functional area managers.

Ask the Senior Data Governance Analyst:

How do managers verify control activities are completed?

**# 2107 | Focus Area: cmmc - PROCESS**

Ensure the application of a process approach to the internal audit function that measures and improves (internal) customer satisfaction by meeting (internal) customer requirements.

Ask the ISO Internal Auditor:

What are approaches of organizational management process?

**# 2106 | Focus Area: cybersecurity risk management - SECURITY**

Partner with the Business Units to include regulatory services teams, IT, Security, Internal Audit and external auditors/parties to ensure the effective execution of the Test Schedule.

Ask the IT Security Data Governance Analyst:

How does management rank the third parties that represent the biggest risks to your organization?

### **# 2105 | Focus Area: cybersecurity risk management - RISK**

Be certain that your process is representing Risk Management Internal Audit on relevant committees, working groups and other governance forums.

Ask the Manager, Internal Audit IT:

Do you have a supplier management program that establishes and monitors external supplier Cybersecurity standards?

### **# 2104 | Focus Area: cybersecurity risk management - RISK**

Make sure your group is involved in one or more key operational risk categories (model, business continuity, vendor, data privacy, technology, cyber, fraud), internal audit, or other operational risk area.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

Have categories of personal data been checked prior to use and disclosure?

### **# 2103 | Focus Area: cybersecurity risk management - RISK**

Champion and maintain a strong operational risk and compliance culture through proactive leadership, oversight of training, open dialogue and transparent sharing of information with lines of business and internal audit.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

What are the challenges to maintaining a strong culture of security?

### **# 2102 | Focus Area: cybersecurity risk management - RISK**

Make sure your operation is designing, implementing, and/or assessing risk and compliance processes, understanding the systems implementation lifecycle pursuant to the business processes related to core internal audit, compliance, or risk management components.

Ask the IT Internal Audit Director:

How effective is your process for identifying, assessing and managing business risks?

### **# 2101 | Focus Area: cybersecurity risk management - TECHNOLOGY**

Make sure the Technology internal audit enterprise team is responsible for the execution of infrastructure, application, and project audits.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Is cyber risk part of vendor selection, management and audit?

## **# 2100 | Focus Area: cybersecurity risk management - AUDITS**

Secure that your company has involvement performing internal audits and the associated team members, among a sophisticated operational and regulatory environment.

Ask the IT Security Data Governance Analyst:

Do you have a defined incident response team that has high level participation from all pertinent business functions and has clearly defined roles for response team members?

## **# 2099 | Focus Area: Anti Bribery Management system - COMPLIANCE**

Verify that your workforce partners with Internal Audit, Compliance and Diversity teams to ensure strategy alignment and execution plans.

Ask the IT Internal Audit Director:

How does the new organization incorporate new partners into business development efforts?

## **# 2098 | Focus Area: Third Party Risk Management - RISK**

Develop experience working in partnership with Infrastructure, Platform Security, Internal Audit, Red Team, and Information Security Teams to remediate risk assessment findings on defined timelines.

Ask the Senior Agile Project Manager:

Have operational parameters within the project team been defined and understood?

**# 2097 | Focus Area: Third Party Risk Management  
- RISK**

Collaborate with Business Unit Owners, Compliance, Legal, Third Party Risk Management, Internal Audit and other internal departments on any required responses.

Ask the Senior Agile Project Manager:

Are the guideline on access and audit rights appropriate and sufficiently clear?

**# 2096 | Focus Area: Third Party Risk Management  
- COMPLIANCE**

Liaison so that your group is adhering to high standards and ensuring that CAPs and artefacts meet Internal Audit and Compliance Assurance standards.

Ask the Senior IT Internal Auditor:

Are you certain that third party staff are all trained on data protection?

**# 2095 | Focus Area: Third Party Risk Management  
- DATA**

Invest in data initiatives related to divestiture activity, support regulatory exams/internal audits and perform quality assurance reviews.

Ask the ISO Internal Auditor:

What are the quality assurance procedures its products go through to ensure top performance?

**# 2094 | Focus Area: Third Party Risk Management  
- AUDITORS**

Verify that your personnel maintains related supporting documentation for review by internal auditors and examiners.

Ask the Senior Data Governance Analyst:

How do you incorporate data from external sources into your review process?

### **# 2093 | Focus Area: Third Party Risk Management - RISK**

Liaison so that your design is involved in areas of Internal Audit, Compliance, or Risk Management.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

How mature is your third party management program?

### **# 2092 | Focus Area: IT Due Diligence - SYSTEMS**

Work with Internal Audit and Corporate IT to ensure that appropriate safeguards are in place to protect systems and information.

Ask the Internal Audit Manager:

What logs or reports are generated by the information systems?

### **# 2091 | Focus Area: Contingent Workforce Management - AUDIT**

Serve as primary liaison between key vendors on Contingent Workforce Compliance issues, as well as primary partner to internal stakeholders such as Internal Audit, Legal L and D, Accounting, and Contingent Workforce Business Partners.

Ask the Senior Internal Auditor IT, Internal Audit:

What external vendors do you plan to use for job posting and background screening for new hires?

### **# 2090 | Focus Area: ISO 31000 - DEVELOPMENT**

Make headway so that your company supports development of content in response to Internal Audit and Regulatory departments related to controls testing results, trends, and thematic analysis.

Ask the ISO Internal Auditor:

What information should you provide to your board/audit committee?

### **# 2089 | Focus Area: enterprise risk management - DEVELOP**

Develop positive relationships with Internal Audit, Sarbanes Oxley (SOX) and Regulatory Relations department representatives who are key stakeholders of issue/observation identification.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

What is the best way of structuring risk identification?

### **# 2088 | Focus Area: Enterprise Risk Management - MANAGEMENT**

Interact with State and overarching Regulatory departments, Executive Management, and support organizations as Internal Audit and Legal.

Ask the Senior Internal Auditor IT, Internal Audit:

How well does the board understand how business

segments interact in the overall organizations risk portfolio?

### **# 2087 | Focus Area: Enterprise Risk Management - MANAGEMENT**

Check that your group ensures internal audit training program for management and staff is established and regularly updated.

Ask the Internal Audit Manager:

How do enterprise risk and operational risk management operations and work together?

### **# 2086 | Focus Area: Enterprise Risk Management - DATA**

Support internal audit execution activities (as a supervised team-member), including development and execution of tests of controls and validation/substantive tests of details and data analytics, analyze business process and internal control documentation, and documentation of testing results and findings.

Ask the Senior IT Internal Auditor:

How are regular audits integrated into your business and strategic planning process?

### **# 2085 | Focus Area: Enterprise Risk Management - DATA**

Collaborate with data, technology and regulatory compliance internal audit professionals to lead regulatory analytics and automated compliance monitoring and testing solutions.

Ask the Manager, Internal Audit IT:



Are information systems adequate, is communication clear and is compliance monitored?

### **# 2084 | Focus Area: Enterprise Risk Management - COMPLIANCE**

Make sure the Head of Compliance is responsible for leading a function of internal audit professionals that leverages industry best practices and adds value by developing consultative partnerships with operational leaders throughout the organization to monitor and improve internal controls, processes, and also drive operating efficiencies.

Ask the Manager, Internal Audit IT:

Is the risk function covering the proper portion of the enterprise with detailed risk assessments?

### **# 2083 | Focus Area: Enterprise Risk Management - COMPLIANCE**

Oversee that your design is involved in leading teams through Internal Audit, Compliance Surveillance and external audit reviews.

Ask the Internal Audit Manager:

What are the key risks for the involved parties at various stages of the infrastructure process?

### **# 2082 | Focus Area: Enterprise Risk Management - MANAGER**

Assure your operation works with internal audit and other managers to establish strategic workflow plans.

Ask the Lead Director, SOX & Controls Assurance, Internal

Audit:

Which types of EHR development projects are or will be in the works within your enterprise?

### **# 2081 | Focus Area: Enterprise Risk Management - DEVELOPMENT**

Invest in the development and presentation of reports to the Audit Committee related to the execution of the approved Internal Audit plan, as well as provide updates on department activities and staffing.

Ask the IT Internal Audit Director:

Is the risk management function concentrated in any particular department or business unit?

### **# 2080 | Focus Area: Enterprise Risk Management - AUDIT**

Help with regulatory exams and internal audits that fix and prevent recurrence of identified gaps and deficiencies.

Ask the ISO Internal Auditor:

What are the sector and size characteristics of companies reporting control deficiencies?

### **# 2079 | Focus Area: Enterprise Risk Management - AUDIT**

Collaborate with the second line SOX team to provide Internal Audit resources to support annual SOX control testing.

Ask the IT Internal Audit Director:

Is internal audit properly positioned in your organization and have the full support of management?

### **# 2078 | Focus Area: Enterprise Risk Management - AUDIT**

Make sure the Director, Internal Audit, partners with the Chief Internal Auditor to set the strategic direction of the Internal Audit department.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

How well does the senior team provide collective leadership and direction to your organization?

### **# 2077 | Focus Area: Enterprise Risk Management - AUDIT**

Validate the adequacy and appropriateness of remediation or resolution plans to address regulatory and internal audit recommendations.

Ask the ISO Internal Auditor:

Will all project issues be unconditionally tracked through the issue resolution process?

### **# 2076 | Focus Area: Enterprise Risk Management - AUDIT**

Ensure that internal audit resources are appropriate, sufficient and effectively deployed to achieve the internal audit plan approved by the Finance and Audit Committee of the Board.

Ask the IT Security Data Governance Analyst:

Does internal audit ensure that your organizations risk

governance framework complies with the guidelines?

### **# 2075 | Focus Area: Enterprise Risk Management - AUDIT**

Ensure that reports on internal auditing engagements are provided to the Finance and Audit Committee.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Does internal audit ensure that your organizations risk governance framework complies with the guidelines?

### **# 2074 | Focus Area: Enterprise Risk Management - AUDIT**

Develop experience working directly with an internal audit practice (overseeing or partnering), or involvement as a in an auditing service provider role.

Ask the Manager, Internal Audit IT:

Do any peers experience similar weaknesses or face similar risks from ESG challenges?

### **# 2073 | Focus Area: Enterprise Risk Management - AUDIT**

Work closely with internal audit as point person on the coordination of response to internal audits.

Ask the Internal Audit Manager:

What incentives are likely to help induce the coordination of risk management across disparate segments of your organization?

## **# 2072 | Focus Area: Enterprise Risk Management - AUDIT**

Oversee internal audit requests, collaborate on audit responses with business, and provide guidance to businesses on auditing practices.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

How can the internal auditors benefit from implementing the ERP systems to enhance role in internal control, risk management and corporate governance process?

## **# 2071 | Focus Area: Enterprise Risk Management - AUDIT**

Collaborate with Internal Audit leadership to determine audit coverage and approach for designated businesses.

Ask the Senior Internal Auditor IT, Internal Audit:

How does the conglomerate manage businesses that cut across geographic and legal boundaries?

## **# 2070 | Focus Area: Enterprise Risk Management - AUDIT**

Warrant that your team assess and challenge the services internal audit has historically provided with a view to pivoting internal audits focus to higher value services.

Ask the Senior Agile Project Manager:

Are regulatory compliance reports, audit reports and reporting information available from the provider?

## **# 2069 | Focus Area: Enterprise Risk Management - AUDIT**

Assure your company analyzes documentation for evidence of successful remediation of Internal Audit issues, controls testing deficiencies, and self identified issues.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

What influences program manager behavior and encourages compliance with internal controls?

### **# 2068 | Focus Area: Enterprise Risk Management - AUDIT**

Establish that your design is involved in internal audit software programs GRC, TeamMate, etc.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

How is your organizations board currently involved in talent related risk?

### **# 2067 | Focus Area: governance, risk and compliance - COMPLIANCE**

Design and perform SOX internal audits to ensure regulatory compliance and organization readiness.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

How do PMOs use lean management to drive continuous improvement of the IT organization and the enterprise?

### **# 2066 | Focus Area: governance, risk and compliance - SECURITY**

Develop experience performing internal audits and interfacing external security audits like HIPAA, ISO etc.

Ask the Internal Audit Manager:

How do you address privacy breaches and be ready for HIPAA audits?

**# 2065 | Focus Area: governance, risk and compliance - CONTROL**

Conduct internal audit to validate controls are in place and meeting relevant regulatory requirements and best practices.

Ask the IT Security Data Governance Analyst:

Does your organization have an independent risk committee, separate from the audit committee, with sufficient authority, stature, independence, and resources, that reports directly to the board?

**# 2064 | Focus Area: governance, risk and compliance - COMPLIANCE**

Collect and manage evidence in support of internal audits and third party compliance assessments and certification reviews.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

How do you manage software vendor audits?

**# 2063 | Focus Area: governance, risk and compliance - RISK**

Prefer involvement with risk management, internal audit, internal control, information security and/or compliance software applications.

Ask the Senior Agile Project Manager:

How ready are you to combine the power of your enterprise data and the variety of data from external sources to meet your risk management and compliance requirements?

**# 2062 | Focus Area: governance, risk and compliance - RISK**

Participate on project teams providing Sarbanes Oxley Compliance; Internal Audit Outsourcing/Co sourcing; and Governance, Risk, and Compliance services.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

What do you communicate to the audit committee?

**# 2061 | Focus Area: governance, risk and compliance - COMPLIANCE**

Interface with Internal Controls, Internal Audit and External Auditors with priority to satisfy any audit related policy and compliance deliverables or work items.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Are sufficient controls in place to satisfy regulatory audits and impact on stock price?

**# 2060 | Focus Area: governance, risk and compliance - RISK**

Invest in the development of an internal audit plan for audit projects and reviews, as well as manage the objectives, risks/exposures and scope of the individual audits.

Ask the IT Internal Audit Director:



How can boards reassure investors that it is overseeing risks appropriately?

**# 2059 | Focus Area: Enterprise Risk Management - RISK**

Serve as a liaison between Enterprise risk management, Internal Audit, Audit risk office, International subsidiaries team and other teams on all matters related to Governance, Risk and Compliance.

Ask the Senior Internal Auditor IT, Internal Audit:

How do you actively limit the business and legal risks related to non compliance with software licences?

**# 2058 | Focus Area: governance, risk and compliance - COMPLIANCE**

Safeguard that your group develops and implements strategies that establishes and enhances compliance with internal policies as well as regulatory requirements through the creation of program enhancements, internal audit practices, and partnerships with key process owners.

Ask the Internal Audit Manager:

Will compliance with a standard ensure security?

**# 2057 | Focus Area: governance, risk and compliance - PROCESS**

Oversee the coordination and execution of external and internal audits and communicate the outcomes of those audits to business partners and executive leadership to include providing guidance on how to improve current processes or the creation of new processes to ensure

continued success on future audits.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

Does the lead audit partner assist in providing guidance of financial reporting developments?

### **# 2056 | Focus Area: Business Continuity Management Risk - RISK**

Ensure a professional certification in risk management, project management, internal audit, or Lean Six Sigma.

Ask the IT Security Data Governance Analyst:

Can the six sigma quality measurement system help during the business continuity management process?

### **# 2055 | Focus Area: Business Continuity Management - SECURITY**

Support development of Risk Assessments through partnerships with Internal Audit and Information Security.

Ask the Senior Data Governance Analyst:

What are the risks of using social media to support your organization continuity program?

### **# 2054 | Focus Area: Enterprise Risk Management - MANAGEMENT**

Align the strategic plan of the Internal Audit area with your organizations strategic plan through considerations and planning with executive management.

Ask the Internal Audit Manager:

What is the audit committees role in enterprise risk

management for your organization?

### **# 2053 | Focus Area: Zero Trust - SUPPORT**

Support Internal Audit activities to guide auditors and control owners to controls that are effective in mitigating risks, efficient, balanced and pervasive where applicable.

Ask the IT Internal Audit Director:

How does pci compliance affect your organizations audits?

### **# 2052 | Focus Area: Zero Trust - AUDIT**

Make headway so that your personnel review and propose necessary changes or updates to control procedures in collaboration with Internal Audit.

Ask the Senior Agile Project Manager:

How to test security controls outside of raw code; at what point can testing be done?

### **# 2051 | Focus Area: threat modeling - SECURITY**

Respond to requests for information with no unreasonable delay from secure compliance teams, internal auditors, and regulators in support of risk assessments, technology audits, and security assessments such as pen tests and architectural risk analyses.

Ask the Senior Agile Project Manager:

Is the requirements analysis supported with your organization case and justification for expenditure?

### **# 2050 | Focus Area: threat modeling - RISK**

Facilitate and liaise with technology leaders, key corporate risk groups (including Internal Audit, Corporate Compliance, Enterprise Risk Management, Legal) to ensure TAG is aligned with these groups and meeting obligations.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

Which individuals or groups receive risk reporting at the enterprise level for each risk type?

### **# 2049 | Focus Area: internal audits - QUALITY**

Interface with (internal) customers to resolve quality issues and facilitate quality planning (APQP) and development of work instructions for (internal) customer specific requirements.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

Are personnel, whose work can affect quality, informed about the consequences to the customer of nonconformity to quality requirements?

### **# 2048 | Focus Area: Cost of Poor Quality - QUALITY**

Support new programs and plants as an expert in QMS standards, Advanced Product Quality Planning (APQP), change management processes, Failure Mode Effects Analysis (FMEA), Internal Audit, Management Review, safe launch planning etc.

Ask the Senior Data Governance Analyst:

Are there timeliness standards for completing reviews and data validation?

### **# 2047 | Focus Area: APQP - QUALITY**

Make sure the QA Engineer also actively participates as an internal auditor to support your organizations adherence to the standards of the Quality Management System.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

Is there an established process for communication of information on service concerns to manufacturing, engineering and design activities?

### **# 2046 | Focus Area: APQP - PRODUCT**

Ensure product conformity and processes application by managing the Ops Surveillance and linking with the internal Audit plan.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

Did management review point out an action to prevent a nonconformity before it occurs?

### **# 2045 | Focus Area: APQP - QUALITY**

Warrant that your company performs quality reviews and internal audits; evaluates data and writes reports to validate or indicate deviations from existing standards.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Are deviations, additions, or exclusions from planned sampling procedures documented?

### **# 2044 | Focus Area: Application Security - SECURITY**

Lead and respond to routine support requests from the business and (internal) clients related to security, risk, privacy and internal audit.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

Does the audit trail support accountability by providing a trace of user actions?

### **# 2043 | Focus Area: Web application security - PROJECT**

Work with Internal Audit, IT Governance, IT Compliance and other key stakeholder groups on specific projects.

Ask the Internal Audit Manager:

Do agile methods work for large software projects?

### **# 2042 | Focus Area: Web application security - WORK**

Work with full stack engineers to triage and resolve findings from penetration tests, internal audits, and external bug reports.

Ask the Senior Agile Project Manager:

How to correlate findings across tools?

### **# 2041 | Focus Area: Application Security - SECURITY**

Liaison so that your company works with Internal Audit to ensure that the application security needs of your organization are met or exceeded by the plan in place.

Ask the Senior IT Internal Auditor:

Which capabilities does your organization employ to enhance its application security posture?

## **# 2040 | Focus Area: Static Application Security Testing - AUDITS**

Establish that your organization performs periodic internal audits, vulnerability assessments, and Web Application testing.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

How to handle findings from internal audits, external pen tests, and security researchers?

## **# 2039 | Focus Area: Network Security - SECURITY**

Identify solutions, which reduce network security risks identified by the Chief Information Security Office, Internal Audit or Regulators.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

Is your organization prepared for the burden of managing multiple solutions?

## **# 2038 | Focus Area: devsecops - SECURITY**

Ensure the IAM strategy and capabilities adhere to security standards set by CISO organization, regulatory, audit, and compliance requirements set by Internal Audit organization, and meet the needs of your business stakeholders.

Ask the IT Internal Audit Director:

What is your enterprises critical asset or system risk register for data security and privacy?

## **# 2037 | Focus Area: devsecops - LEAD**

Lead, manage and execute complex IT assessment projects including internal audits, system implementations and specialized IT areas (cloud, devsecops, agile development).

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Which devsecops practices can help alleviate audits concerns?

### **# 2036 | Focus Area: ISO 27000 - SECURITY**

Be confident that your personnel interacts closely with (internal) customers, software developers, enterprise architects, information security, internal audit, compliance, and other key stakeholders in order to build information security strategies and programs.

Ask the Senior Data Governance Analyst:

What do building architects actually design?

### **# 2035 | Focus Area: Logistics Support Analysis - SAFETY**

Conduct internal audits, work place inspections, and health and safety tours to the prescribed frequency ensuring compliance to audit standards.

Ask the Senior Data Governance Analyst:

Does your organization conduct ethical procurement audits on its suppliers?

### **# 2034 | Focus Area: Cybersecurity Risk Management - RISK**



Develop and execute IT internal audit workplans and control test procedures based on engagement scope, and (internal) client environment risk factors.

Ask the ISO Internal Auditor:

Why develop a security risk management process?

### **# 2033 | Focus Area: Digital Transformation - DATA**

Collaborate with internal auditors to ensure compliance with all Data Governance policies and procedures and instill practices to mitigate any data breach risks.

Ask the Senior Internal Auditor IT, Internal Audit:

What do you learn from benchmarking other health systems best practices for governance?

### **# 2032 | Focus Area: Management of Change - PROCESS**

Oversee that your process coordinates and participates in various internal auditing processes to ensure compliance with both internal and external regulatory standards as OHSAS 18001 and ISO 14001.

Ask the Internal Audit Manager:

Is material properly identified in the work area with suspect/non conforming material isolated?

### **# 2031 | Focus Area: Internal audit - RISK**

Advise programs related to Security, Privacy and enterprise risks impacting companys technology landscape.

Ask the Senior Internal Auditor IT, Internal Audit:

What privacy risks are associated with the collection, use, dissemination and maintenance of the data?

### **# 2030 | Focus Area: Privacy Risk - PRIVACY**

Secure that your strategy is arising from Data Protection Impact Assessments, Privacy by Design, Compliance Monitoring Reviews, and Internal Audits.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

How often will audits take place?

### **# 2029 | Focus Area: internal audits - CONTROL**

Invest in due diligence and integration processes to assess control impacts for investments or acquisitions.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Are controls in place to guard against known and emerging threats?

### **# 2028 | Focus Area: internal audits - RISK**

Be certain that your strategy is staying abreast of changes in the business and industry to assess impacts to your organizations risk profile.

Ask the Senior Agile Project Manager:

Have you established which conditions for processing apply?

### **# 2027 | Focus Area: Business Impact Analysis - SECURITY**

Invest in fulfilling security and privacy-related internal auditing requirements with priority; works closely with CU Audit Office and external auditors to provide responses to audit requests and follow-up.

Ask the Manager, Internal Audit IT:

What process will you follow to ensure that privacy risks are managed appropriately?

### **# 2026 | Focus Area: ISO 55001 - QUALITY**

Ensure you are responsible for maintaining the Quality Management System, being a key point of contact for all external and internal audits, managing all customer.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

Are periodic compliance audits by an independent organization desirable?

### **# 2025 | Focus Area: Supply chain security - COMPLIANCE**

Conduct or participate in internal audits to evaluate effectiveness of trade compliance internal controls.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

What are the main benefits of the introduction of the export control system for traders?

### **# 2024 | Focus Area: Supply chain security - PROCESS**

Verify that your group is overseeing the conducting of periodic internal audits, implementation a peer review process, and providing ongoing guidance, coaching and

training to staff.

Ask the IT Internal Audit Director:

How many employees or employee groups will need to view the audit trails reports?

### **# 2023 | Focus Area: internal audits - MANAGEMENT**

Support your team management of third party assessments as SOC II, PCI DSS, and ISO 27001, via evidence collection and organization.

Ask the Senior IT Internal Auditor:

Does your organization have staffing bandwidth to support services?

### **# 2022 | Focus Area: Cyber Resilience - AUDIT**

Reconcile collaborate with internal and external parties on investigative matters, including internal audit teams.

Ask the IT Security Data Governance Analyst:

Why cyber resilience matters more than ever?

### **# 2021 | Focus Area: Third Party Risk Management - RISK**

Partner with SOX, Compliance, Third Party Risk Management, IT Risk Management, Internal Audit and other teams to ensure that needs are identified and met for an enterprise wide GRC Platform.

Ask the ISO Internal Auditor:

Do you have a vendor management program in place

that includes contractual obligations and establishes management oversight activities for third parties with access to personal data?

### **# 2020 | Focus Area: FMEA Failure Modes Effects Analysis - QUALITY**

Coordinate quality initiatives at (internal) customer sites, perform internal audits, and lead the (internal) customer in performing other quality assurance activities.

Ask the IT Security Data Governance Analyst:

When does the iso 9000 quality assurance standard lead to performance improvement?

### **# 2019 | Focus Area: FMEA Failure Modes - AUDIT**

Confirm that your group creates and manages Internal Audit and develops plan to achieve or maintain ISO and other compliance standards at manufacturing sites.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

How does your organizational unit plan to avoid statutory violations in the future?

### **# 2018 | Focus Area: FMECA - SYSTEM**

Assess hazard probabilities given the failure modes, develop mitigations using the system safety order of precedence, and recommend courses of action for the (internal) customer using a risk based approach.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

What is the customer service philosophy of your organization?

## **# 2017 | Focus Area: FMEA Failure Modes - QUALITY**

Participate in applicable Quality System Standards and Regulations, FDA, supplier, (internal) customer and internal audits with priority.

Ask the IT Security Data Governance Analyst:

Is it a customer visible outage?

## **# 2016 | Focus Area: Sarbanes-Oxley - AUDIT**

Invest in the execution of internal audits of your organizations compliance, operational, and financial policies, procedures, and processes to ensure reliability and integrity of information, proper recording of transactions, safeguarding of assets, compliance with policies and procedures, achievement of operational goals and objectives, and effective and efficient use of resources.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Will compliance with a standard ensure security?

## **# 2015 | Focus Area: Risk Identification - AUDITS**

Supervise processes to invest in the coordination of requests for information for Regulatory Exams, Internal Audits and other Internal Reviews and maintain a summary report of results for HR working groups and committees.

Ask the IT Security Data Governance Analyst:

Are the results of the audits reported to relevant management?

## **# 2014 | Focus Area: Privacy Risk - PRIVACY**

Partner with Product and Technology, Information Security, Legal, Internal Audit, organization Services to envision, design, build, and implement privacy by design principles and strategies.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

What are strategies and information security policies to secure the sensitive information?

## **# 2013 | Focus Area: Identity and Access Management - SECURITY**

Make sure the CISO works in close partnership with multiple parts of your organization, including executives from Privacy, I/T Risk Management, CIOs, Infrastructure, Internal Audit, Legal, and HR to ensure alignment between information security and privacy policies, training, and practices across your organization.

Ask the Internal Audit Manager:

Does the provider conduct security practices and audits on the platform/ systems?

## **# 2012 | Focus Area: IT Audit - AUDIT**

Serve as an Internal Audit Sustainment Team member responsible for the Audit Readiness, Sustainment and Security of custom coded and COTS applications and databases.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

What functions does your data team serve?

## **# 2011 | Focus Area: data centric security - SECURITY**

Provide evidence for audits and assessments with priority by Security Engineers or Internal Audit staff.

Ask the ISO Internal Auditor:

What is the problem and why do you need to make it a top priority to evaluate your current data security strategy?

## **# 2010 | Focus Area: data centric security - MANAGEMENT**

Establish that your strategy always manage strong project management to coordinate internal audit and business resources and conduct your audits efficiently from beginning to end, often managing multiple projects at once.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

What will end users be able to do when project is complete?

## **# 2009 | Focus Area: Cybersecurity Policy - SYSTEMS**

Be confident that your group performs audits on systems for Internal Audit and support of external auditing departments.

Ask the IT Security Data Governance Analyst:

Does your byod policy clarify the systems and servers allowed for use or access on the byod enabled device?



## **# 2008 | Focus Area: Vulnerability Analysis - SECURITY**

Liaise with risk champions, application owners, control owners, risk SMEs as Information Security, Internal Audit and specialized risk management teams.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

Is the board demonstrating due diligence, ownership, and effective management of information risk?

## **# 2007 | Focus Area: Windows Server 2012 Operating - SECURITY**

Recommend risk mitigation controls and procedures based on vulnerability, risk and security review/assessment reports.

Ask the Senior Internal Auditor IT, Internal Audit:

What are the critical security controls?

## **# 2006 | Focus Area: Functional Upskilling - PROJECT**

Track the various information security audits across Internal Audit, planning the security audit project work, resource tracking, and ensuring the quality of the audits by validating the information security audits tools and templates are being successfully used to successfully deliver the audits.

Ask the Senior Agile Project Manager:

What is nist doing to provide greater emphasis on front end security?

## **# 2005 | Focus Area: Insider Threat Prevention**

## **Strategy - TEST**

Invest in responding to information requests from internal audit, internal testing teams, as well as external auditors.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

What type of leadership behaviors are functional in teams?

## **# 2004 | Focus Area: post merger integration - TECHNOLOGY**

Collaborate closely with internal audit, information technology, tax, treasury, legal and other functions to ensure proper internal controls over financial reporting and disclosure.

Ask the Senior IT Internal Auditor:

How is information systems auditing planned?

## **# 2003 | Focus Area: Operational Risk Appetite - AUDIT**

Be sure your personnel works with Internal Audit External Regulators, to ensure that documentation for all work processes is complete and up to date.

Ask the Senior Agile Project Manager:

What role and responsibility do internal auditors have for fraud?

## **# 2002 | Focus Area: Vendor Risk Management - RISK**

Oversee that your company provides a systematic and disciplined approach to effectiveness of risk management

and control and governance process that aligns with the Internal Auditing (IA) department manual guidelines.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Should internal audit departments consider using an automated work paper software package?

### **# 2001 | Focus Area: Vendor Risk Management - CONTROL**

Responsible in all aspects of planning and coordinating Sarbanes Oxley (SOX) and internal audit of controls, including entity level controls.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

What level of IT support will the vendor offer on an ongoing basis?

### **# 2000 | Focus Area: vendor performance management - AUDIT**

Maintain all records to meet vendor risk assessment, internal audit and regulatory requirements.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

How are risks managed in relation to meeting organization needs, security, and compliance requirements?

### **# 1999 | Focus Area: Cyber Security Incident Response - QUALITY**

Lead and support the Quality Management System,

AS9100 revision D, internal audit program and corrective action system.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

Can the lack of proper patch management cause data breaches?

### **# 1998 | Focus Area: Cyber Security Incident Response - MANAGEMENT**

Be sure your group manages corrective and preventative action initiatives and responses and follow up, internal audit program, supplier management, assessment and support, including surveillance, problem solving and audits.

Ask the IT Security Data Governance Analyst:

Will available data sources satisfy compliance audits?

### **# 1997 | Focus Area: Key Risk Indicator - RISK**

Warrant that your workforce collaborates with business partners to ensure root-cause analysis is performed and that appropriate corrective action plans are put in place to address issues stemming from the risk assessments, internal audits, regulatory findings, business unit test monitoring, operational risk incidents, and other applicable sources where gaps are identified.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

What type of damage/losses caused by the risk?

### **# 1996 | Focus Area: Internal audit - AUDIT**

Drive delivery of internal audit plan in accordance with established methodology and agreed quality standards

while meeting or exceeding key performance indicators.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

How useful are other sources of best practices and methodology for ERM?

### **# 1995 | Focus Area: internal audits - AUDIT**

Drive delivery of internal audit plan following established methodology and agreed quality standards while meeting key performance indicators.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

How are key performance indicators used to drive strategy?

### **# 1994 | Focus Area: Identity and Access Management - MANAGER**

Lead IT Audit Manager with the development of the annual Internal Audit plan and offering suggestions to improve departmental processes and procedures.

Ask the Senior Agile Project Manager:

Does the lead audit partner assist in providing guidance of financial reporting developments?

### **# 1993 | Focus Area: Identity and Access Management - SYSTEMS**

Lead Internal Audit team on business process (integrated) audits by evaluating the application controls of systems that support the business process under review.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

What are the processes to manage access to systems and networks?

### **# 1992 | Focus Area: Security Information and Event Management - SECURITY**

Ensure your team works with IT leadership and internal auditors to create and update information security policies.

Ask the Senior Agile Project Manager:

How do you check that the backup system works every time?

### **# 1991 | Focus Area: Security Information and Event Management - TECHNOLOGY**

Collaborate with Technology and Internal Audit partners to develop control rationalization strategies; ensuring identified control deficiencies are remediated or documented.

Ask the Senior Agile Project Manager:

Do you have a process in place to communicate regularly with all key partners?

### **# 1990 | Focus Area: Risk Analysis - AUDIT**

Interface so that your staff is maintaining an electronic file for accounts with priority for Sarbanes Oxley and Internal Audit Guidelines.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

How do you establish the trust in your audit tools?

### **# 1989 | Focus Area: Risk Management - RISK**

Be sure your strategy is involved in leading and executing risk-based IT-related internal audits and/or risk and control assessments, leveraging IT governance and control frameworks such as COBIT, NIST CSF, NIST 800-53, and ITIL and oversee core requirements and methodologies for SOX internal control programs.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Are loan records retained in accordance with record retention policy and legal requirements?

### **# 1988 | Focus Area: Internal audit - AUDIT**

Establish a risk based plan to align the priorities and agenda of the Internal Audit function with the strategic and compliance goals of your organization.

Ask the Senior IT Internal Auditor:

How confident are you that your controls are aligned to a continually changing recessionary risk profile?

### **# 1987 | Focus Area: Internal audit - AUDIT**

Provide support and co lead ongoing operational audits and lead consideration on control enhancements based on risk mitigation strategy and weaknesses identified.

Ask the Senior IT Internal Auditor:

What are the tools/equipment/materials considerations?

### **# 1986 | Focus Area: Internal audit - AUDIT**

Establish audit work programs to effectively evaluate operations, based on best practices, regulatory requirements, and the operating environment.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Are there separate entities that include just IT operations or processes?

### **# 1985 | Focus Area: Internal audit - AUDIT**

Make sure your group deploys a comprehensive, risk based audit and compliance program with technical solutions for your organization that assesses and identifies risks.

Ask the Senior Internal Auditor IT, Internal Audit:

Do technology solutions exist that can assist with managing spreadsheet risk?

### **# 1984 | Focus Area: Internal audit - AUDIT**

Develop your organizations risk ternal audit plan and related financial and operational audit programs to evaluate all significant organization activities and operations.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

What activities occur when assessing security controls?

### **# 1983 | Focus Area: Internal audit - RISK**

Make sure your operation is executing risk based assurance and advisory engagements across various areas of the business.

Ask the IT Security Data Governance Analyst:



Is a risk based approach to the control of processes applied?

### **# 1982 | Focus Area: Internal audit - PROJECTS**

Certify your organization engaging with various departments to operationalize individuals finance based projects.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

How do you track & control the progress of testing projects?

### **# 1981 | Focus Area: IT Audit - AUDIT**

Invest in identifying and evaluating audit risk areas and providing significant input into the development and execution of a risk ternal audit plan.

Ask the Senior IT Internal Auditor:

How do you test historical data if there was no audit trail?

### **# 1980 | Focus Area: ISO 27000 - RISK**

Guarantee your workforce prioritizes and controls projects based on severity of risk and non-compliance; communicates control strengths and weaknesses to internal audit and compliance and collaborates with internal audit to develop migration plans.

Ask the ISO Internal Auditor:

Do you take a riskbased approach to compliance?

### **# 1979 | Focus Area: internal audits - AUDIT**

Warrant that your process develops and gains approval of internal audit plans based on prioritized audit risks identified through annual assessment of ASI activities.

Ask the Senior IT Internal Auditor:

Is internal auditing responsive to risk assessment and monitoring internal control?

### **# 1978 | Focus Area: internal audits - AUDIT**

Invest in the execution of board approved, risk ternal audits and advisory projects in accordance with the International Standards of Practice of Internal Auditing.

Ask the Senior IT Internal Auditor:

Are the policies and standards appropriately risk based?

### **# 1977 | Focus Area: internal audits - AUDIT**

Conduct annual risk assessment and develop or adjust a comprehensive audit plan based upon assessment results; provide leadership, guidance and direction to audit staff.

Ask the Senior Internal Auditor IT, Internal Audit:

Is executive leadership and/or management involved in risk management and mitigation decisions?

### **# 1976 | Focus Area: internal audits - DATA**

Make sure your operation conducts data analysis and creates reports and spreadsheets using various software, based on project needs or deliverables, in order to track project benchmarks and make recommendations for change.

Ask the Internal Audit Manager:

Is there general agreement & acceptance of the current status and progress of the project?

### **# 1975 | Focus Area: Enterprise Risks - RISK**

Interface so that your staff is developing adaptability in communication style and approach based on audience, risk, and purpose to ensure messaging is appropriate and productive with internal Audit Services partners at all levels and business unit teams.

Ask the Manager, Internal Audit IT:

What is the primary purpose of the risk management oversight structure?

### **# 1974 | Focus Area: Audit Evidence - AUDIT**

Develop and execute risk based, technology enabled internal audit plan by planning and delivering all internal audits.

Ask the ISO Internal Auditor:

What is the planning review process for the facility?

### **# 1973 | Focus Area: Project Control - DATA**

Develop and generate standard, ad hoc, and custom reports based on database queries that summarize information to be presented to decision makers.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Is there any information regarding previous fatigue related incidents in the workplace?

### **# 1972 | Focus Area: Risk Based Internal Audit - AUDIT**

Provide periodic updates to both management and the Audit Committee of the Board of Directors.

Ask the ISO Internal Auditor:

Is the committee responsible for risk management issues?

### **# 1971 | Focus Area: Risk Based Internal Audit - AUDIT**

Communicate with the Audit Committee and Chief Financial Officer to discuss the audit plan activities, including scope and resource limitations, findings and significant differences from the approved risk-based audit plan.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

How does the process of systems auditing benefit from using a risk based approach to audit planning?

### **# 1970 | Focus Area: Risk Based Internal Audit - AUDIT**

Identify enhancements and improvements to create a more agile, lean and productive internal audit team.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Should internal auditors design controls?

### **# 1969 | Focus Area: Risk Based Internal Audit -**

## **AUDIT**

Facilitate the development of the Audit Committees meeting agenda ensuring required activities per the Master Schedule are included.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Who pays for the development of the food safety plan for your product?

### **# 1968 | Focus Area: Risk Based Internal Audit - AUDIT**

Assure your team is reviewing the effectiveness of the internal audit framework and providing objective assurance on the effectiveness of risk management, internal control, and governance processes.

Ask the IT Internal Audit Director:

What percentage of time does the IT audit function spend on assurance, compliance and consulting activities?

### **# 1967 | Focus Area: Risk Based Internal Audit - AUDIT**

Review with the Audit Committee the proposed Audit Plan including the approach utilized in the development of the Plan.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

What do you do to audit your suppliers?

### **# 1966 | Focus Area: Risk Based Internal Audit - AUDIT**

Support the growth of the Internal Audit function through recruiting, mentoring and program development.

Ask the Senior Data Governance Analyst:

Who pays for the development of the food safety plan for your product?

### **# 1965 | Focus Area: Risk Based Internal Audit - AUDIT**

Guarantee your workforce is involved in SOX program management, external audit, internal audit, risk management, controls and/or corporate compliance.

Ask the Senior Data Governance Analyst:

Why is information on the selected set of controls captured in security and privacy plans?

### **# 1964 | Focus Area: Risk Based Internal Audit - AUDIT**

Oversee the long term and annual internal audit plan for your organization, including financial, compliance and operational audits.

Ask the Internal Audit Manager:

Are third party audits used as part of supplier approval?

### **# 1963 | Focus Area: Risk Based Internal Audit - AUDIT**

Supervise audit projects, collaborate with audit staff on scoping of internal audits, and ensure audits/control projects/assessments are planned and executed in the highest quality.

Ask the Internal Audit Manager:

How are automated controls relevant to the audit?

**# 1962 | Focus Area: Risk Based Internal Audit -  
AUDIT**

Proactively communicate the results of audit work and audit plans, as well as provide advice and counsel to management regarding internal controls and audit issues.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Is the committee responsible for risk management issues?

**# 1961 | Focus Area: Risk Based Internal Audit -  
AUDIT**

Utilize appropriate audit techniques and analytical techniques to gather sufficient and appropriate audit evidence.

Ask the Senior IT Internal Auditor:

Do you practice loss prevention and control techniques?

**# 1960 | Focus Area: Risk Based Internal Audit -  
AUDIT**

Develop and manage effective communication techniques through participation in auditee interviews.

Ask the Senior IT Internal Auditor:

Do communication processes exist between board members outside board meetings?

### **# 1959 | Focus Area: Risk Based Internal Audit - AUDIT**

Verify that your staff plans and performs risk ternal audit work including attestation, performance and consulting engagements in accordance with applicable audit standards.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

Do you find it a good tool to have an updated organic standards and certification database?

### **# 1958 | Focus Area: Risk Based Internal Audit - MANAGEMENT**

Embed a continuous risk sensing process that uses external and internal sources of data to evaluate and identify revisions and enhancements to the risk management processes to better protect the organization, from emerging risks.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Did you previously identify and analyze the risks involved?

### **# 1957 | Focus Area: Risk Based Internal Audit - MANAGEMENT**

Provide insight on efficiency and effectiveness of risk management and internal control processes.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

What are the main factors influencing the efficiency and the results of marketing audit?



### **# 1956 | Focus Area: Risk Based Internal Audit - MANAGEMENT**

Safeguard that your design manages the activities of the entire Quality organization which provides oversight and daily management of all elements of the quality system.

Ask the Senior Data Governance Analyst:

What is public organization accounting oversight board?

### **# 1955 | Focus Area: Risk Based Internal Audit - RISK**

Develop a communication plan with key business leaders to consider and understand emerging risks.

Ask the IT Security Data Governance Analyst:

Which risks does leadership consider the top risks?

### **# 1954 | Focus Area: Risk Based Internal Audit - RISK**

Provide advisory (consulting) services to business process/system owners and proactively evaluate process maturity and planned changes to identify and highlight potential risks and process/control recommendations.

Ask the ISO Internal Auditor:

Is there anyone on the hook for the execution and results of your business processes?

### **# 1953 | Focus Area: Risk Based Internal Audit - PROCEDURES**

Provide oversight and direction to direct reports in accordance with your organizations policies and procedures.

Ask the Senior Internal Auditor IT, Internal Audit:

Is there sufficient transparency into how the cloud provider operates its services – including service management practices, hiring policies, supply chain, data center facilities?

### **# 1952 | Focus Area: Risk Based Internal Audit - QUALITY**

Warrant that your design interacts with Plant Quality Directors/Managers in regards to managing product containment/Hold activities.

Ask the IT Security Data Governance Analyst:

Are there mechanisms for controlling changes in the product?

### **# 1951 | Focus Area: Risk Based Internal Audit - QUALITY**

Establish that your staff identifies and manages continuous improvement projects with the objective of achieving quality, reliability and cost improvements.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

How do you track & control the progress of testing projects?

### **# 1950 | Focus Area: Risk Based Internal Audit - IDENTIFY**

Promote ethics, help identify improper conduct, and investigate suspected fraud activity with priority.

Ask the Internal Audit Manager:

Does your organization review erroneous activity in customer accounts that have been provided market access?

### **# 1949 | Focus Area: Risk Based Internal Audit - PRACTICES**

Organize and maintain (internal) client documentation in a manner consistent with safekeeping practices.

Ask the Senior Data Governance Analyst:

Is a safekeeping register maintained to show details of all items for each customer?

### **# 1948 | Focus Area: IPO Readiness - AUDIT**

Lead (internal) client on related areas such as risk assessment preparation, entity level controls, fraud assessment, completion to scope planning, documentation of process flows, completion of process testing on behalf of management, deficiency assessments and remediation, internal audit co-sourcing and full sourcing as well as many more based upon specific (internal) client directed projects.

Ask the Senior Internal Auditor IT, Internal Audit:

Did auditors sign off on all audit steps to indicate completion of the step?

### **# 1947 | Focus Area: IPO Readiness - AUDIT**

Oversee and own all internal audit functions of the organization by developing a risk-based audit plan

addressing key business practices, financial processes and controls, operational areas, information technology, and related security activities.

Ask the IT Security Data Governance Analyst:

How can risk management practices be incorporated in the project selection activity?

### **# 1946 | Focus Area: Audit Privacy - AUDIT**

Lead execution of Internal Audit plan for portfolio ensuring that audits are conducted in accordance with department policies and procedures and are executed in accordance with planned timing.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

What is a portfolio view of risks and how is it practically applied?

### **# 1945 | Focus Area: Anti Bribery Management system - COMPLIANCE**

Establish that your group is managing efforts related to, current hot topics for Chief Audit Executives, Internal Audit directors, Chief Compliance officers, Audit Committees and Risk Management personnel.

Ask the Senior Data Governance Analyst:

Does the chief audit executive provide adequate assurance in areas requested by the audit committee?

### **# 1944 | Focus Area: MQL - CONTROL**

Make sure the solutions give project stakeholders the real time information and insights needed to minimize risks, improve operational efficiency, control project costs, and make educated decisions easily.

Ask the Senior IT Internal Auditor:

How is the information system boundary established?

**# 1943 | Focus Area: Security Consultancy - SECURITY**

Oversee worksite maintenance (housekeeping, sanitary facilities, break area, traffic control, security).

Ask the Senior IT Internal Auditor:

Can your organization tailor the security control baseline?

**# 1942 | Focus Area: Security Consultancy - RISK**

Ensure proper risk assessments have been conducted and hazards control measures are implemented.

Ask the Manager, Internal Audit IT:

Do you have strong controls in place to ensure contracts receive the right approvals?

**# 1941 | Focus Area: Baseline Assessment Organization - PERFORM**

Perform a full range of accounting duties in accordance with professional and organizational guides, fiscal law, and directives regarding accounting policy, operation, controls, regulatory and legal requirements.

Ask the IT Internal Audit Director:

Are employees duties and control responsibilities effectively communicated?

## **# 1940 | Focus Area: Baseline Assessment Organization - SYSTEM**

Be confident that your workforce prepares and conducts a financial/accounting and systems training program for fund control and financial personnel of the command.

Ask the Manager, Internal Audit IT:

Is there a backup control center designated and equipped?

## **# 1939 | Focus Area: Enterprise Risk Management - RISK**

Work involves directing and developing a risk-based annual internal audit plan and budget for evaluating the effectiveness of controls in place to manage significant financial reporting and other risk exposures, safeguard company assets, and compliance with laws and regulations.

Ask the IT Internal Audit Director:

Does the audit report address the root cause of problems and recommend actions to correct problems?

## **# 1938 | Focus Area: BCM - CONTROL**

Certify your team performs equipment troubleshooting, repair and preventative maintenance for access control, IP Video Surveillance/CCTV, intrusion detection and PC based systems.

Ask the Senior IT Internal Auditor:

Is all machinery and equipment kept clean and properly maintained?

### **# 1937 | Focus Area: Agile mindset - ISO**

Manage the Internal Audit Program for all ISO standards, including internal auditors, schedule of Internal, External and (internal) customer Audits using Process Approach.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

What are the advantages of using tools to conduct audits?

### **# 1936 | Focus Area: Agile mindset - ISO**

Participate in internal audits and compliance inspections and identifies actions necessary to meet regulatory and ISO 14001 and 45001 standard requirements.

Ask the Senior Internal Auditor IT, Internal Audit:

Is the project adhering to regulatory and compliance requirements?

### **# 1935 | Focus Area: Certified Fraud Examiner - COMPLIANCE**

Confirm that your operation establishes procedures for control of assets records to ensure safekeeping in Internal Auditing and Compliance.

Ask the IT Internal Audit Director:

Does the audit program verify that internal balancing control procedures are performed appropriately each time ledgers are posted?

### **# 1934 | Focus Area: Data Classification Strategy - AUDIT**

Certify your staff performs various department functions

and processes, as those associated with external audit, internal auditing functions, and annual QI/QM operational policy review and revision.

Ask the Senior Internal Auditor IT, Internal Audit:

Do organization forms include revision date and form number?

### **# 1933 | Focus Area: COSO Internal Control - AUDIT**

Be confident that your personnel coordinates with the Director, Internal Audit to help ensure proper execution of Internal Audit vision, mission, strategies and the audit plan.

Ask the IT Security Data Governance Analyst:

How should internal audit ensure adequate coverage of risk and internal control within your organization?

### **# 1932 | Focus Area: Security and Privacy Governance - COMPLIANCE**

Provide oversight for the Compliance, Internal Audit and Risk programs including the newly developed Enterprise Risk Program.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

How would you rate your process to identify, measure and manage enterprise risk?

### **# 1931 | Focus Area: Management Oversight - COMPLIANCE**

Make sure your process is serving as liaison with regulatory examiners, Internal Audit, and external



auditors on critical Compliance issues and overseeing the implementation of related remediation.

Ask the Senior IT Internal Auditor:

How are you identifying, monitoring, and adjusting for emerging compliance risks and requirements?

### **# 1930 | Focus Area: API Economy Strategy - DEVELOPMENT**

Guarantee your personnel is involved in test plan development and execution (Functional, System Integration, Regression, User Acceptance, Risk Based Testing).

Ask the Senior IT Internal Auditor:

How to integrate risk management effectively for audit planning?

### **# 1929 | Focus Area: Cost of Poor Quality - PROCESS**

Ensure your design is involved in design, development, coordination, preparation, implementation and support of performance improvement processes, internal audits and regulatory inspections.

Ask the IT Internal Audit Director:

Are there sufficient qualified inspectors on staff to conduct all planned inspections?

### **# 1928 | Focus Area: Enterprise PMO - WORK**

Work with IT team to build and maintain SOX compliance evidence and reporting required by Internal Audit and external auditors.

Ask the IT Security Data Governance Analyst:

What type of operational, financial, compliance, or reputational risks can a disruption bring to your organization?

### **# 1927 | Focus Area: 5 Maturity Stages of an Organization - COMPLIANCE**

Represent the IT Department during internal audits and external regulatory inspections for all processes and documentation related to the IT Risk and Compliance processes for GxP.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

Have there been any significant changes to people, processes, or systems?

### **# 1926 | Focus Area: IPO Readiness - AUDIT**

Execute the annual audit plan and identify factors causing deficient internal control conditions and recommend, implement and monitor a course of action to improve controls, as well as prepare an internal audit report.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Do general economic conditions present any risks for your organization?

### **# 1925 | Focus Area: Cost allocation - MANAGE**

Manage Internal Audit process of Cost Data Cutover to new ERP system, provide troubleshooting for exceptions once transitioned.

Ask the Senior Data Governance Analyst:

Is your organization required to perform regular security audits?

### **# 1924 | Focus Area: Manager CFO - ACCOUNTING**

Assure your organization plans, directs, and oversees internal/external audits; oversees and coordinates periodic internal audits to ensure compliance with accounting procedures and office policies; oversees annual/periodic audits conducted by external auditors; resolves audit, accounting, and reporting issues with outside agencies such as independent auditors or overarching/state agencies.

Ask the Internal Audit Manager:

Are policies being adhered to as intended?

### **# 1923 | Focus Area: Global Trade Compliance - PARTNER**

Partner with Internal Audit, Human Resources, Legal, Corporate Security, Information Security, and other teams involved in cross functional and/or regional investigations.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

What is your organization trying to achieve with the information security/privacy program?

### **# 1922 | Focus Area: Algorithmic Risk Assessment Tools - REGULATORY**

Ensure timely delivery of comprehensive regulatory and internal audit issue validation, including issues arising

from other external parties.

Ask the IT Internal Audit Director:

How does internal audit determine what risk and control issues should be reported to the board?

### **# 1921 | Focus Area: Automotive LiDAR - SUPPORT**

Support project team in preparation for certification audit across all process areas by designating internal audit leads for each process area and coaching them in ASPICE requirements and appropriate audit responses.

Ask the Senior Agile Project Manager:

Is there continuity between the various support processes?

### **# 1920 | Focus Area: Salesforce Quote-to-Cash - DATA**

Support internal audit and SOX controls with respect to order data and order documentation, including monthly Deal Certification process.

Ask the ISO Internal Auditor:

What percentage of your back office staffs time is spent on order re entry and processing?

### **# 1919 | Focus Area: Enterprise Risk Strategy - COMPLIANCE**

Make headway so that your company acts as liaison to Internal Audit, Internal Control, organization Affairs, and Corporate Compliance.

Ask the IT Security Data Governance Analyst:

Does your organization have ongoing, comprehensive and systematic processes for identifying risks?

### **# 1918 | Focus Area: Financial Due Diligence - COMPLIANCE**

Interface so that your workforce conducts internal audits and inspections to ensure quality, operating efficiency, adherence to brand standards and compliance with legal and regulatory requirements.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Does dob perform all field inspections required as part of the permitting process?

### **# 1917 | Focus Area: Power Apps - SECURITY**

Partner cross functionally with Employment Law, HR and Employee Relations Business Partners Security, Internal Audit, and the businesses to conduct a prompt, thorough, and fair investigations.

Ask the Senior IT Internal Auditor:

Do you gain insights on the risks of your key business partners and customers?

### **# 1916 | Focus Area: Automotive Quality Management Systems - QUALITY**

Maintain the quality systems requirement for the CPG department internal audits, equipment calibration, MOC, CAR, PFMEA, external audits, etc.

Ask the Manager, Internal Audit IT:

How do you maintain consistent quality?

### **# 1915 | Focus Area: Change Management Plan Clinical - AUDIT**

Make sure the internal audit function is tasked with executing planned and ad hoc audits and developing remediation plans.

Ask the IT Internal Audit Director:

What is your response plan for the remediation of findings?

### **# 1914 | Focus Area: AWS Security by Design - SECURITY**

Work with the Internal Audit teams to develop a prioritized roadmap of security related projects.

Ask the IT Internal Audit Director:

How do third/nth parties manage data and data security risk?

### **# 1913 | Focus Area: Legal Analytics - AUDIT**

Interact and collaborating closely with key functions as Legal Affairs Compliance Office, Internal Audit, Security and other relevant units.

Ask the Senior Internal Auditor IT, Internal Audit:

What is managements stance on outsourcing functions?

### **# 1912 | Focus Area: IFRS - AUDIT**

Coordinate with external/internal auditors and

organization Controllers for requests/documentation related to audits.

Ask the Internal Audit Manager:

What methods is your organization employing to compensate for missing skill sets?

### **# 1911 | Focus Area: IT Operating Model - AUDIT**

Guarantee your operation status reports, health checks and communicates audit status and results with the Internal Audit team and audit (internal) clients timely.

Ask the Senior Internal Auditor IT, Internal Audit:

Are audit reports issued promptly?

### **# 1910 | Focus Area: Workplace Health and Safety - COMPLIANCE**

Support WHS audits delivery recommend the scope, team leadership and implementation of WHS Audits internal audits (GEMS), regulatory compliance audits and data verification audits.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

What are general procedures in verification of liabilities?

### **# 1909 | Focus Area: Workplace Health and Safety - COMPLIANCE**

Conduct internal audits of all locations to verify compliance to all applicable regulatory organization requirements.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Do you regularly seek internal audits perspective on trends in risk and control issues?

### **# 1908 | Focus Area: Maintenance Audit - QUALITY**

Provide leadership and guidance for site level Quality functions including inspection, CAPA, nonconformances, internal audit, purchasing controls, and product release support.

Ask the Internal Audit Manager:

Is quality monitored from the perspective of the customers needs and expectations?

### **# 1907 | Focus Area: Maintenance Audit - PROCESS**

Participate in internal audits, statistical process control and lead control of process documentation, records and equipment calibration.

Ask the IT Security Data Governance Analyst:

What is the place of process auditing among other types of auditing?

### **# 1906 | Focus Area: Information Flow Management - AUDITS**

Ensure center internal audits are executed on a routine basis and that corrective actions are completed in the allotted timeframe.

Ask the IT Internal Audit Director:

Are all significant new projects routinely assessed for risk?



### **# 1905 | Focus Area: Sarbanes Oxley Internal Controls - AUDIT**

Make sure the VP, Internal Audit is responsible for overseeing all aspects of your organizations auditing function and compliance with Sarbanes Oxley Act (SOX).

Ask the IT Security Data Governance Analyst:

Who is responsible for tracking the status and any action items as audits progress?

### **# 1904 | Focus Area: Sarbanes Oxley Internal Controls - AUDIT**

Ensure that all processes and policies are compliant with Internal Audit and Sarbanes Oxley control requirements.

Ask the Manager, Internal Audit IT:

What requirements should be met by a software tool to ensure a SaaS solutions security?

### **# 1903 | Focus Area: Sarbanes Oxley Internal Controls - AUDIT**

Establish working relationships with management, peers, internal audit staff and other internal and external stakeholders.

Ask the Senior Agile Project Manager:

Have appropriate and clear internal reporting relationships been established?

### **# 1902 | Focus Area: Sarbanes Oxley Internal Controls - AUDIT**

Establish that your team has involvement successfully

managing internal audit projects, conducting risk assessments, operational auditing and executing Internal Control audits.

Ask the IT Security Data Governance Analyst:

Are all significant new projects routinely assessed for risk?

### **# 1901 | Focus Area: Sarbanes Oxley Internal Controls - AUDIT**

Invest in execution of projects in the context of the transformation initiative, including Internal Audit quality assessment activities.

Ask the Senior Data Governance Analyst:

Does the risk based internal audit plan cover potential emerging risks, new projects which are prone to high risks?

### **# 1900 | Focus Area: IT Audit CRM - AUDIT**

Interface with Security and Internal Audit teams to ensure compliance with industry standards and practices.

Ask the IT Security Data Governance Analyst:

Who responds to potential security issues and ensures that security patches are tested and applied?

### **# 1899 | Focus Area: Third Party Risk Management Framework - RISK**

Proactively identifies and develops recommendations to information security and cyber risk issues and vulnerabilities by working with multiple teams including privacy, compliance, internal audit, legal, HR, information

technology, etc.

Ask the Senior Internal Auditor IT, Internal Audit:

Is project status reviewed with the steering and executive teams at appropriate intervals?

### **# 1898 | Focus Area: Third Party Risk Management Framework - CONTROL**

Make sure your organization oversees and monitors your organizations internal audit processes and works with Internal Audit Department to ensure your organizations activities are adequately controlled.

Ask the Manager, Internal Audit IT:

Do you monitor how well process audit activities implement plans?

### **# 1897 | Focus Area: Data Lake Architecture Strategy - DATA**

Oversee that your company develops and implements operational and tactical plans related to the implementation of data analysis in support of the Internal Audit functions goals and objectives.

Ask the IT Security Data Governance Analyst:

What analysis is currently time intensive?

### **# 1896 | Focus Area: Executive Leadership Coaching - TRAINING**

Develop experience meeting with Internal Audit and regulators to account for training program and strategy.

Ask the IT Security Data Governance Analyst:

How do you develop risk based internal audit plan?

**# 1895 | Focus Area: Audit - AUDIT**

Oversee that your personnel is assisting with internal audit scope, building risk and control matrix, and performing internal audit procedures.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Is internal audit credible and adding value in support of the mandate and strategic objectives of your organization?

**# 1894 | Focus Area: Complex Event Processing Event Correlation - PROCESS**

Manage Internal Audit Process including scheduling of audits and coordinating the reporting and closure of any required corrective actions.

Ask the IT Security Data Governance Analyst:

Do you have your organization ethics policy that includes the process for reporting illegal or unethical activity?

**# 1893 | Focus Area: Data Protection Officer - DATA**

Monitor compliance including manage internal data protection activities, train data processing staff and conduct internal auditing and monitoring.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

Are database performance issues detected via pro active monitoring?

### **# 1892 | Focus Area: Data Privacy Risk - RISK**

Make sure there is involvement working in a major financial organization, with risk and compliance or Internal Audit involvement.

Ask the Senior Data Governance Analyst:

Who will govern and make the shared services model within your organization something of extended value?

### **# 1891 | Focus Area: ISO 27000 - SECURITY**

Develop and maintain IT risk assessment; including determining the objectives and scope of internal audit and compliance programs with advisement of IT security leadership.

Ask the Senior Internal Auditor IT, Internal Audit:

How and why leadership roles have changed?

### **# 1890 | Focus Area: Effective Onboarding - DATA**

Invest in the development of internal audits and controls to ensure integrity of business processes and data.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

Does your organization conduct periodic information classification process audits?

### **# 1889 | Focus Area: Evaluation Fraud - AUDIT**

Warrant that your company represents internal audit on organizational project teams, at management meetings and with external organizations.

Ask the Senior Data Governance Analyst:

Who should be involved in the evaluation process, and who makes the decisions?

### **# 1888 | Focus Area: Outsourcing Human Resources - MANAGEMENT**

Work closely with the Compliance and Internal Audit Team to support the mission of the Ensemble Compliance Program through the management of Compliance Program activities and objectives.

Ask the Senior Internal Auditor IT, Internal Audit:

Does your organization monitor the security programs effectiveness and makes changes as needed?

### **# 1887 | Focus Area: RoHS - SYSTEMS**

Make sure your operation develops procedures, oversees internal auditing functions and monitors implementation of systems improvement.

Ask the IT Internal Audit Director:

Did your organizational culture become more risk based after the implementation?

### **# 1886 | Focus Area: Process Improvement Methodology - TRAINING**

Facilitate internal auditor training, manage the internal audit schedule, and program and invest in conducting internal audits.

Ask the IT Internal Audit Director:

Is an aging schedule of customers accounts prepared monthly?

### **# 1885 | Focus Area: ISO 15489 - QUALITY**

Make sure your group provides ongoing quality system support to include performing internal audits, ensuring implementation of root cause corrective actions.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

What is the quality of earnings sensitivities?

### **# 1884 | Focus Area: Debriefing - RISK**

Think critically to determine the level of public health risk based on information received in case investigation and contact tracing.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

Does the internal auditor understand what an acceptable level of risk is, based on managements risk tolerance levels for the process?

### **# 1883 | Focus Area: CISA - RISK**

Lead the Internal Audit Manager with preparing the annual audit plan by actively participating in comprehensive risk assessments and planning exercises.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

Do you perform steps in developing an audit plan for financial audit?

### **# 1882 | Focus Area: CISA - AUDIT**

Ensure your group is responsible for performing data analysis and maintaining and designing technical solutions in the context of a centralized team in support internal audits.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

What is the drawback of test data?

### **# 1881 | Focus Area: CISA - AUDIT**

Collaborate with fellow data analysis team members as well as the audit teams and business unit (internal) clients to develop technical solutions aimed at analyzing data and drawing conclusions in support of internal audits and consultative projects.

Ask the IT Internal Audit Director:

What controls do you have in place to protect data?

### **# 1880 | Focus Area: Auditing - AUDIT**

Perform financial and operational audits to identify concerns, opportunities, and best practices in collaboration with the other internal auditors in a multinational team.

Ask the ISO Internal Auditor:

Who are the members of the team?

### **# 1879 | Focus Area: Auditing - AUDIT**

Execute the work in compliance with Internal Audits quality standards and department and organization policies.

Ask the Internal Audit Manager:

Which safeguard policies are triggered, if any?



### **# 1878 | Focus Area: IT Operating Model - PROJECT**

Be certain that your organization engages, facilitates, and collaborates with Internal Audit and Control and other financial control units in audits, investigations, and other financial control projects.

Ask the Senior Data Governance Analyst:

How is an audit of internal control over financial reporting risk based?

### **# 1877 | Focus Area: Functional Upskilling - TRAINING**

Develop and provide training to Internal Audit team members on use of new department tools and frameworks.

Ask the Internal Audit Manager:

Did the validation team assess the appropriate use of the model?

### **# 1876 | Focus Area: Digital Strategy Audit - AUDIT**

Invest in Key Milestones surrounding compliance and regulatory gaps, responsive to findings issued by Internal Audit or regulatory comments.

Ask the Internal Audit Manager:

Do you have gaps and/or overlaps in your risk coverage?

### **# 1875 | Focus Area: Digital Strategy Audit - AUDIT**

Coordinate Internal Audits efforts with management primarily Accounting, Finance, and IT as well as related third parties and the external auditor nature, timing,

approach, etc.

Ask the Senior IT Internal Auditor:

Do directors, compliance officers and internal auditors understand the detailed implications?

### **# 1874 | Focus Area: Behavioural Assessment - REGULATORY**

Ensure your strategy is contributing to the preparation of internal audits and regulatory inspections (on site).

Ask the Internal Audit Manager:

Do you have a risk policy and is it publicly available on your website?

### **# 1873 | Focus Area: Chartered Enterprise Risk Analyst - AUDIT**

Warrant that your group is ensuring well-managed execution by maintaining updated official records, including formal and informal procedure documentation, and interfacing with Credit Review and Internal Audit to support targeted reviews of your function.

Ask the Senior Data Governance Analyst:

Do you perform, at minimum, annual reviews to your privacy and security policies?

### **# 1872 | Focus Area: COSO Internal Control - AUDIT**

Manage periodic progress reporting on compliance efforts including status of open control deficiencies from internal controls testing, internal audits, external audits etc.

Ask the IT Security Data Governance Analyst:

How are you identifying, monitoring, and adjusting for emerging compliance risks and requirements?

**# 1871 | Focus Area: COSO Internal Control - AUDIT**

Invest in the tracking of testing results and remediation of findings as a part of an ongoing Internal Audit program.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Are outsourced service providers a part of the system of internal control?

**# 1870 | Focus Area: COSO Internal Control - AUDIT**

Invest in conducting internal audit risk assessment and the development of the annual audit plan.

Ask the IT Security Data Governance Analyst:

When does audit planning take place?

**# 1869 | Focus Area: COSO Internal Control - AUDIT**

Invest in developing internal audit scope, performing internal audit procedures, and preparing internal audit reports reflecting the results of the work performed.

Ask the Manager, Internal Audit IT:

Have you ever performed an internal audit of your internal audit function?

**# 1868 | Focus Area: COSO Internal Control - AUDIT**

Act as a key member with the potential to lead internal

audits, SOX compliance, and risk assessments.

Ask the Manager, Internal Audit IT:

What is the current status of the GRC technology utilized for the SOX program?

### **# 1867 | Focus Area: COSO Internal Control - AUDIT**

Make sure the team is focused on process improvements through not only its SOX program but also operational internal audits, including data analytics to help the business mature systems and processes, increasing efficiency and scalability while maintaining internal controls to mitigate risks.

Ask the Senior IT Internal Auditor:

How do you make the trade off between audit effectiveness and audit efficiency?

### **# 1866 | Focus Area: Programmable Economy - ACCOUNTING**

Provide inputs to external and internal audit processes and act as key point of contact on technical accounting issues.

Ask the Senior IT Internal Auditor:

What are the key success factors in the industry?

### **# 1865 | Focus Area: Blockchain Regulation - REGULATORY**

Develop and execute a comprehensive financial strategy to support business growth goals, and regulatory requirements, ensuring all accounting activities and internal audits comply with financial regulations.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Are you responsible fiscally, legally, or otherwise for lost business as a result of user services?

### **# 1864 | Focus Area: Automotive Quality Management Systems - QUALITY**

Coordinate internal audits for quality systems, products, and processes, follow up with findings and manage closure.

Ask the Senior IT Internal Auditor:

How do you identify special processes during a Quality management system (QMS) or process audit?

### **# 1863 | Focus Area: Cyber Security ISMS Policies and Procedures - SECURITY**

Conduct periodic internal audits/assessments to ensure that processes and systems are evaluated based on security, privacy and compliance requirements.

Ask the Senior IT Internal Auditor:

How comprehensive is the existing information security program?

### **# 1862 | Focus Area: Operations Readiness and Assurance - COMPLIANCE**

Serve as key member of the Internal Auditing team to ensure GMP compliance and audit readiness.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

How should internal audit ensure adequate coverage of risk and internal control within your organization?

### **# 1861 | Focus Area: GDPR Compliance - RISK**

Build, implement and operationalize the internal audit program and controls to manage potential fraud, risks and to protect your organization.

Ask the Senior Internal Auditor IT, Internal Audit:

What are the costs you will incur when implementing the technical portions of your audit controls?

### **# 1860 | Focus Area: Risk Management And Compliance Management - COMPLIANCE**

Track remediation efforts and implementation plans for compliance and internal audit to help ensure implementation.

Ask the Internal Audit Manager:

Did your organizational culture become more risk based after the implementation?

### **# 1859 | Focus Area: Risk Management And Compliance Management - AUDIT**

Oversee that your workforce coordinates independent internal audits and reporting utilizing outside auditors to ensure that policy and procedure violations are corrected, and that ongoing operations are compliant.

Ask the IT Internal Audit Director:

Is there a procedure in place for the reversal of the status of UI?

### **# 1858 | Focus Area: Practical Blockchain - WORK**

Work with Internal Audit function to track status of periodic testing of internal controls against audit timelines and schedules.

Ask the Senior IT Internal Auditor:

How do you verify your application materials were received or check the status of your application?

### **# 1857 | Focus Area: Transparency and Traceability - COMPLIANCE**

Create a complete facility compliance plan, with periodic internal audits, to ensure state and environmental safety regulations are met.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

What type of operational, financial, compliance, or reputational risks can a disruption bring to your organization?

### **# 1856 | Focus Area: Sarbanes Oxley Internal Controls - AUDIT**

Make sure the Internal Audit Consultant performs other activities to invest in ongoing risk and materiality assessments.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

How detailed can internal audit investigation be?

### **# 1855 | Focus Area: Sarbanes Oxley Internal**

## **Controls - AUDIT**

Liaise with external and internal auditors to identify risks, establish controls and develop remediation for deficiencies.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

Are there adequate controls to record and track portable and attractive assets?

### **# 1854 | Focus Area: Sarbanes Oxley Internal Controls - AUDIT**

Check that your team is developing implementing or extending tools across Internal Audit to streamline documentation, analysis, or reporting.

Ask the Internal Audit Manager:

Do you perform steps in developing an audit plan for financial audit?

### **# 1853 | Focus Area: Sarbanes Oxley Internal Controls - AUDIT**

Execute audits in accordance with accepted internal auditing standards, COSO and risk assessment practices.

Ask the IT Security Data Governance Analyst:

Are all reports rated in accordance with the same risk/rating scale?

### **# 1852 | Focus Area: Sarbanes Oxley Internal Controls - AUDIT**

Develop effective relationships with Management and promote internal audit awareness throughout your



organization.

Ask the IT Security Data Governance Analyst:

How great is managements risk awareness?

### **# 1851 | Focus Area: Sarbanes Oxley Internal Controls - AUDIT**

Support the controls remediation program with efficient and effective tracking and reporting of deficiencies through remediation and Internal Audit testing monitoring.

Ask the Senior Agile Project Manager:

Who is responsible for tracking the status and any action items as audits progress?

### **# 1850 | Focus Area: Sarbanes Oxley Internal Controls - AUDIT**

Communicate/coordinate with Internal Audit and External Audit to determine the level of expectation for remediation.

Ask the IT Internal Audit Director:

What is your response plan for the remediation of findings?

### **# 1849 | Focus Area: Sarbanes Oxley Internal Controls - AUDIT**

Interface so that your personnel implements and ensures consistent compliance with standard operating procedures, policies, internal audit controls, Sarbanes Oxley controls, and business management quality system requirements.

Ask the IT Security Data Governance Analyst:

How is the operating effectiveness of entity level controls validated?

### **# 1848 | Focus Area: Software Compliance - COMPLIANCE**

Ensure your process is testing involvement in compliance, internal audit, external audit, quality control, and/or risk is under management.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

What representations must management make to the outside auditors?

### **# 1847 | Focus Area: CIPT - MANAGE**

Manage relationships and interactions with human resources, legal, (internal) customers, and internal audit departments.

Ask the Senior IT Internal Auditor:

What representations must management make to the outside auditors?

### **# 1846 | Focus Area: IT Due Diligence - MANAGEMENT**

Coordinate with your organizations operational Internal Auditor and other key members of management to ensure effective audit focus.

Ask the Internal Audit Manager:

Is the plan based on the assessment of key risk areas?

### **# 1845 | Focus Area: IT Due Diligence - SYSTEMS**

Develop IT internal audit scope and audit programs that include security systems, networks, software, programs, communication systems, and your organizations overall technological infrastructure.

Ask the Senior IT Internal Auditor:

Have all indirect overhead costs and other program costs been allocated to the programs?

### **# 1844 | Focus Area: regulatory information management - SYSTEMS**

Analyze raw materials, in-process and finished product samples, process validation samples and water samples per the established procedures; Conduct internal audits for compliance with SOP, cGMP and FDA requirements; Work with advanced equipment such as HPLC and GC systems, UV-visible, spectrophotometer and similar.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

Are production samples inspected and provided to customers upon request?

### **# 1843 | Focus Area: post merger integration - MANAGE**

Manage of IT Internal Audit on a diverse set of IT audits and projects supporting large scale post merger integration activities.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

Are all reports rated in accordance with the same risk/rating scale?

## **# 1842 | Focus Area: post merger integration - PROCESS**

Plan and execute business process control reviews, internal audits, systems reviews, and other service offerings.

Ask the Senior IT Internal Auditor:

Are reviews of the written product safety management plan and associated procedures conducted periodically and are periodic reviews documented and available for review?

## **# 1841 | Focus Area: GDPR - SECURITY**

Advise and guide HR, Marketing, Internal Audit, Security and Business Development, as well as other Legal Department colleagues.

Ask the Senior Agile Project Manager:

Does the businesses interpretation of the exceptions always win?

## **# 1840 | Focus Area: enterprise risk management - RISK**

Collaborate with Compliance, eGRC, and Internal Audit to ensure that ERM contributes to enhancing overall risk management across your organization.

Ask the Manager, Internal Audit IT:

How might you consider enhancing your risk assessment process?

**# 1839 | Focus Area: Enterprise Risk Management  
- RISK**

Check that your process fosters an integrated risk management approach through coordination with other functions (such as Internal Audit, IT Security, and Compliance) to engage stakeholders at all levels across business units to achieve input, buy-in, and alignment on methodology and approach.

Ask the Senior IT Internal Auditor:

Is the distribution of resources between organizations and units adequately organized?

**# 1838 | Focus Area: Enterprise Risk Management  
- RISK**

Build close working relationships and coordinate activities with other internal and external stakeholders, including Controllershship, Compliance, Legal, EHS, SOX, and external auditors, to ensure alignment with Internal Audit and Enterprise Risk Management outcomes.

Ask the IT Security Data Governance Analyst:

Why risk based internal auditing?

**# 1837 | Focus Area: Enterprise Risk Management  
- RISK**

Manage the execution of internal audit activity with the objective of driving improvement in risk management and control in your organization.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

Is operating management committed to assess and remediate all control deficiencies promptly?

**# 1836 | Focus Area: Enterprise Risk Management  
- RISK**

Interact and partner with all outside consultants related to internal audits on reviewing and/or assessing potential or actual risks, conducting audits and/or other projects.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

Are there enough short term, low risk projects that promote organizational Visibility?

**# 1835 | Focus Area: Enterprise Risk Management  
- RISK**

Partner with Compliance, Internal Audit, and Enterprise Risk Management to conduct oversight of Records practices, compliance, and risk analysis.

Ask the Senior Internal Auditor IT, Internal Audit:

How many daily records are generated in your web server access log file approximately?

**# 1834 | Focus Area: Enterprise Risk Management  
- RISK**

Make sure your process supports Chief Compliance Officer, Internal Audit, and other stakeholders on risk identification process.

Ask the Internal Audit Manager:

Have you integrated sustainability risks into your enterprise risk management process?

**# 1833 | Focus Area: Enterprise Risk Management  
- RISK**

Make sure the Risk Officer collaborates with members of the Trust Companies, Relationship Management professionals, Front Office Administration and Operations, Fund Operations and Administration, ERM, Compliance, Office of the General Counsel and Internal Audit to ensure that a proper control environment exists for trust service processes, product and implementation, as well as (internal) client facing and new prospect marketing and service activities.

Ask the Senior Data Governance Analyst:

What platform will you use to stratify clients according to risk across all settings?

### **# 1832 | Focus Area: Enterprise Risk Management - AUDIT**

Coordinates with iA Internal Audit department in monitoring of recommendation implementation and timely completion of deliverables.

Ask the Internal Audit Manager:

Have administrators observed any quantifiable benefits from the implementation of ERM?

### **# 1831 | Focus Area: post pandemic - WORK**

Work with Internal Audit to provide input on annual audit plans and work with the business to timely complete corrective action plans.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

Is a tough internal control policy working against growth in the business?

### **# 1830 | Focus Area: logistics - AUDITS**

Establish and manage routine internal audits of all customs documentation and processes, measure and report on findings, and address any gaps through process changes and/or training.

Ask the Senior IT Internal Auditor:

How do you identify special processes during a Quality management system (QMS) or process audit?

### **# 1829 | Focus Area: Business Continuity Risk Analysis and Testing - AUDIT**

Formulate an annual internal audit plan in consultation with the Executive Leadership and/or Board of Directors.

Ask the Senior Internal Auditor IT, Internal Audit:

Has an independent audit been completed on the business continuity plan?

### **# 1828 | Focus Area: Cyber Security Incident Response - QUALITY**

Partner with division Leaders to deliver meaningful results to the business by continuously improving the Quality Management System, Direct and Mentor the Business Units Internal audit team.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Does your organization contractually shift risk to its business partners?

### **# 1827 | Focus Area: Risk Based Internal Audit - SAFETY**



Develop experience managing/leading occupational safety and health programs injury reduction, trending, etc.

Ask the Senior Agile Project Manager:

Have all indirect overhead costs and other program costs been allocated to the programs?

### **# 1826 | Focus Area: Risk Based Internal Audit - SAFETY**

Report any activities that could be detrimental to the safety and/or the loss of productivity.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

Are additional processes in place to elevate or otherwise react to breaches or losses?

### **# 1825 | Focus Area: Risk Based Internal Audit - SAFETY**

Secure ISO 45001, Occupational Health and Safety Management System accreditation and maintain compliance.

Ask the Senior Internal Auditor IT, Internal Audit:

How are senior leaders accountable for fostering a culture of compliance in the performance goals?

### **# 1824 | Focus Area: Risk Based Internal Audit - SAFETY**

Lead Corporate EHS and site management in developing health and safety programs and procedures.

Ask the Senior IT Internal Auditor:

Does your organization monitor the security programs effectiveness and makes changes as needed?

**# 1823 | Focus Area: Risk Based Internal Audit - SAFETY**

Oversee that your company is advising and implementing workplace safety standards that address the enduring risks of COVID 19.

Ask the Senior Internal Auditor IT, Internal Audit:

How should management be held accountable to address/resolve audit findings?

**# 1822 | Focus Area: Risk Based Internal Audit - SAFETY**

Interface daily with employees and management regarding safety compliance and continuous improvements.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

Are compliance audits based on identified, prioritized risks?

**# 1821 | Focus Area: Risk Based Internal Audit - SAFETY**

Coordinate and maintain employee training and education programs to increase safety awareness.

Ask the IT Internal Audit Director:

How great is managements risk awareness?

**# 1820 | Focus Area: Risk Based Internal Audit - SAFETY**

Communicate and support upper levels of production management to consider safety related issues.

Ask the IT Internal Audit Director:

Does the internal auditor understand what an acceptable level of risk is, based on managements risk tolerance levels for the process?

**# 1819 | Focus Area: Risk Based Internal Audit - SAFETY**

Lead health and safety, sustainability, and pollution prevention/waste minimization initiatives.

Ask the Internal Audit Manager:

How are sustainable supply chain initiatives presented to and supported by the customer?

**# 1818 | Focus Area: Risk Based Internal Audit - SAFETY**

Secure that your workforce is developing and executing health and safety plans in the workplace according to legal guidelines.

Ask the Senior Internal Auditor IT, Internal Audit:

Will outcome of plans improve the situation?

**# 1817 | Focus Area: Risk Based Internal Audit - SAFETY**

Investigate, review, and respond to employee safety and health issues, suggestions, and concerns.

Ask the Senior Agile Project Manager:

Does your organization monitor and review information about external and internal issues?

### **# 1816 | Focus Area: Risk Based Internal Audit - MANAGEMENT**

Make headway so that your staff is involved in EHS or quality management systems (ISO 45001, 14001, OHSAS 18001, and ISO 9001).

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Which risk is best mitigated by a database management system?

### **# 1815 | Focus Area: Risk Based Internal Audit - MANAGEMENT**

Work with site management to ensure compliance with regulations and adherence to organization expectations.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

How many test of effectiveness phases occur each compliance year?

### **# 1814 | Focus Area: Risk Based Internal Audit - MANAGEMENT**

Maintain the management systems DIN EN ISO 45001 in the context of the Integrated Management System (IMS).

Ask the Manager, Internal Audit IT:

Are system logs or error logs been kept for an appropriate period of time?

### **# 1813 | Focus Area: Risk Based Internal Audit - MANAGEMENT**

Make headway so that your design liaises with your Supply/Engineering/Project Management/Regional HSE team regarding daily issues.

Ask the Senior Agile Project Manager:

How should traffic operations and safety issues be handled?

### **# 1812 | Focus Area: Risk Based Internal Audit - MANAGEMENT**

Verify that your organization is responsible for ensuring the Quality Management System requirements are met under ISO 9001 standards.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

What are the attributes that make for a good system of internal control?

### **# 1811 | Focus Area: Risk Based Internal Audit - MANAGEMENT**

Be confident that your operation provides technical support to supply chain management team in identifying and qualifying new suppliers.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

Did the validation team provide consistent development code and production code?

## **# 1810 | Focus Area: Risk Based Internal Audit - ISO**

Be confident that your operation coordinates and arranges portions of New Hire Orientation, RESPECT Service System and ISO programs.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

Why do customers prefer to have your organizations products or services?

## **# 1809 | Focus Area: Risk Based Internal Audit - MAINTAINS**

Check that your staff facilitates the investigation of incidents, injuries, and near misses and maintains proper documentation.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Is a comprehensive BCP in place to follow in the event of incidents occurring?

## **# 1808 | Focus Area: Risk Based Internal Audit - PROCESSES**

Create and maintain product documentation as standard work processes, BOMs, and component drawings.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Are there time standards for completing reviews and data validation?

## **# 1807 | Focus Area: Risk Based Internal Audit - QUALITY**

Define quality expectations and improve in process quality checks throughout entire supply process.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

Are there defined duties and responsibilities for your process personnel?

### **# 1806 | Focus Area: Risk Based Internal Audit - QUALITY**

Certify your workforce performs or invest in the performance of supplier quality audits or performance based assessments.

Ask the Manager, Internal Audit IT:

How are senior leaders accountable for fostering a culture of compliance in the performance goals?

### **# 1805 | Focus Area: Risk Based Internal Audit - QUALITY**

Partner with Supply Chain and Engineering to manage vendor performance, especially quality and schedule.

Ask the Senior IT Internal Auditor:

Does the internal audit department have a risk based focus in its frequency schedule?

### **# 1804 | Focus Area: Risk Based Internal Audit - QUALITY**

Ensure products and processes meet established quality standards, (internal) customer and regulatory requirements.

Ask the ISO Internal Auditor:

What requirements should be met by a software tool to ensure a SaaS solutions security?

### **# 1803 | Focus Area: Risk Based Internal Audit - QUALITY**

Safeguard that your design compiles and writes training material and conducts training sessions on issues related to quality.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

What would an auditor need to do to obtain an adequate understanding of your organization and environment to identify risks that could result in material misstatement of the financial statements?

### **# 1802 | Focus Area: Risk Based Internal Audit - EHS**

Make sure your personnel has involvement working on cross functional teams and leading EHS targets and objectives.

Ask the Senior Internal Auditor IT, Internal Audit:

Is project status reviewed with the steering and executive teams at appropriate intervals?

### **# 1801 | Focus Area: Risk Based Internal Audit - EHS**

Safeguard that your process anticipates, analyses, monitors, and prevents EHS hazards that could be present in the work area.



Ask the Internal Audit Manager:

Is your organization able to monitor suspicious network intrusion?

**# 1800 | Focus Area: Risk Based Internal Audit - COMPLIANCE**

Liaison so that your team is monitoring of environmental compliance with regulations, requirements of permits and licenses.

Ask the Senior IT Internal Auditor:

How are you identifying, monitoring, and adjusting for emerging compliance risks and requirements?

**# 1799 | Focus Area: Risk Based Internal Audit - COMPLIANCE**

Confirm that your group is ensuring your organizations compliance with all applicable local, State, and overarching regulations.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

What is an internal compliance program?

**# 1798 | Focus Area: Risk Based Internal Audit - COMPLIANCE**

Champion permitting and regulatory compliance efforts for new processes and equipment installations.

Ask the Manager, Internal Audit IT:

Who in your organization supports Sarbanes Oxley testing efforts?

**# 1797 | Focus Area: Risk Based Internal Audit - DEVELOPMENT**

Monitor the timely development and implementation of such plans with affected department leaders.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Did your organizational culture become more risk based after the implementation?

**# 1796 | Focus Area: Risk Based Internal Audit - DEVELOPMENT**

Support production/R and D sites with the development of business continuity and contingency plans.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

Did the validation team provide consistent development code and production code?

**# 1795 | Focus Area: Risk Based Internal Audit - DEVELOPMENT**

Be certain that your organization is using applications and equipment knowledge to lead front line business development activities.

Ask the Senior Agile Project Manager:

Are all equipment and factors relevant to the risk included?

# Priority - Should Have

## # From 1346 To 1794

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### # 1794 | Focus Area: Risk Based Internal Audit - TRAINING

Be certain that your group is involved in training in lean six sigma methodologies and in mentoring individuals on projects.

Ask the Senior Internal Auditor IT, Internal Audit:

Is the roi of major expansion projects predicated on sustained economic growth?

### # 1793 | Focus Area: Risk Based Internal Audit - TRAINING

Plan and manage execution of capital projects, including associated budgets and training with priority.

Ask the Senior Agile Project Manager:

Is there a categorization of activities according to priority for recovery?

### # 1792 | Focus Area: Risk Based Internal Audit - TRAINING

Verify that your personnel ensures adequate training is provided and complete for employees in the respective function.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Does your organization provide employees with smart

devices?

### **# 1791 | Focus Area: Risk Based Internal Audit - PERSONAL**

Ensure your maker personality leads you to obsess over details until you get a product just right.

Ask the ISO Internal Auditor:

How does looking at the small details add big picture value?

### **# 1790 | Focus Area: Risk Based Internal Audit - WORK**

Create detailed work breakdown structure based on project scope, schedule and budget project plan.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Have the procedures for identifying budget variances been followed?

### **# 1789 | Focus Area: Risk Based Internal Audit - REPORTS**

Create and check project reports and presentations, as well as project conclusion documentation.

Ask the Senior IT Internal Auditor:

What is the projected cost for the IT system?

### **# 1788 | Focus Area: Risk Based Internal Audit - SYSTEMS**

Safeguard that your organization oversees implementation of IT Security Policies as they relate to database systems security.

Ask the Internal Audit Manager:

Did your organizational culture become more risk based after the implementation?

### **# 1787 | Focus Area: Risk Based Internal Audit - SYSTEMS**

Certify your group conducts non automated User Acceptance Testing (UAT) for non web based (internal) customer facing systems.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

Do you have the systems to measure and manage risk?

### **# 1786 | Focus Area: Risk Based Internal Audit - SYSTEMS**

Ensure conformance with overall organization standards relating to documentation and record systems.

Ask the Manager, Internal Audit IT:

How are the data recorded and/or used onsite?

### **# 1785 | Focus Area: Risk Based Internal Audit - SYSTEM**

Initiate and implement procedures and strategies to improve the system and increase efficiency.

Ask the Internal Audit Manager:

What are the key business strategies and initiatives that

are top of mind at the moment?

### **# 1784 | Focus Area: Risk Based Internal Audit - PROJECT**

Work closely with a chief engineer and a product manager to agree on project scope through the project.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

Are managers assessed on the risk management performance?

### **# 1783 | Focus Area: Risk Based Internal Audit - PROJECT**

Ensure your design supports cross functional teams in the planning, facilitation, and completion of HSE projects.

Ask the Senior Internal Auditor IT, Internal Audit:

Are all significant new projects routinely assessed for risk?

### **# 1782 | Focus Area: Risk Based Internal Audit - PROJECT**

Make sure your strategy is tracking of the logistical project status, matching of this status together with the customer.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

Who is responsible for tracking the status and any action items as audits progress?

### **# 1781 | Focus Area: Risk Based Internal Audit - PROJECT**

Manage multiple priorities and projects simultaneously in order to meet established deadlines.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

What are the deadlines or timelines for engagement completion?

**# 1780 | Focus Area: Risk Based Internal Audit - PRODUCT**

Make headway so that your design participates in assuring a high reliability and proper performance per product requirements.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Has process improvement efforts been completed before requirements efforts begin?

**# 1779 | Focus Area: Risk Based Internal Audit - PRODUCT**

Ensure you work across the whole value chain from natural raw materials to (internal) customers end products.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Are the risks of major and strategic customers and business partners understood?

**# 1778 | Focus Area: Risk Based Internal Audit - PRODUCT**

Solicit internal and external feedback with the goal of continuously improving processes or products.

Ask the ISO Internal Auditor:

Is your organization expecting to change its business model or the products or services it offers?

### **# 1777 | Focus Area: Risk Based Internal Audit - PRODUCT**

Observe production and work with Operations to develop complete and understandable process documents.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

What structures, systems, and processes have you seen work for long term success?

### **# 1776 | Focus Area: Risk Based Internal Audit - PROCESS**

Secure that your design understands content, processes, and procedures associated with implementing enterprise applications.

Ask the Senior Agile Project Manager:

Where is sensitive data created in your enterprise?

### **# 1775 | Focus Area: Risk Based Internal Audit - PROCESS**

Resolve IT operational problems, proactively identify work process improvements; and implement solutions.

Ask the Manager, Internal Audit IT:

What requirements should be met by a software tool to



ensure a SaaS solutions security?

### **# 1774 | Focus Area: Risk Based Internal Audit - STANDARDS**

Check that your personnel is clarifying questions about the application of laws, regulations and standards and innovations.

Ask the IT Security Data Governance Analyst:

What property records must the owner retain to demonstrate compliance with the property standards requirements?

### **# 1773 | Focus Area: Risk Based Internal Audit - LEAD**

Ensure your operation is differing perspectives lead to challenging the expected, which keeps new ideas bubbling up.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

Are committee members periodically rotated to ensure objectivity and different perspectives?

### **# 1772 | Focus Area: IT Audit - AUDIT**

Safeguard that your company is involved in performing operational internal audits, risk assessments, financial, system implementation reviews and IT controls design and testing in an international organization.

Ask the ISO Internal Auditor:

Is control design and implementation responsive to changes and growth in your organization?

## **# 1771 | Focus Area: Cyber Threat Intelligence - PROJECT**

Verify that your design ensures comprehensive closeout and retention of project and contract files to provide an audit trail for Records Retention, Internal Audit, Internal Revenue Service, Property Accounting, Legal, and Facilities.

Ask the Senior Internal Auditor IT, Internal Audit:

Is there a minimum and maximum of times that log retention can be offered?

## **# 1770 | Focus Area: IT Security Audit - SECURITY**

Evaluate oversee and invest in external and internal audits related to information security and compliance.

Ask the Senior IT Internal Auditor:

Are compliance resources allocated consistent with potential risks?

## **# 1769 | Focus Area: IT Security Audit - AUDIT**

Decide plans and conducts independent internal audits and reviews in support of your organizations annual internal audit plan, including leading and participating in a wide variety of IT Audit and IT SOX reviews.

Ask the Manager, Internal Audit IT:

What is an IT security audit and how can it benefit an education organization?

## **# 1768 | Focus Area: IT Security Audit - AUDIT**

Centralize collaborate with Internal Audit and business process owners, and system owners in the testing of new software capabilities, programs and applications requirements.

Ask the Senior IT Internal Auditor:

What password parameters have been established for organizationwide applications?

### **# 1767 | Focus Area: IT Security Audit - AUDIT**

Check that your workforce refocus responsibilities which need to be in place include planning, executing, and reporting on internal control and internal audit engagements that develop, assess, or help improve the design and operating effectiveness of IT risk management and internal control activities.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

Do you place signs that alert patrons to the existence of hostile surveillance or encourages the reporting of suspicious behaviour?

### **# 1766 | Focus Area: IT Security Audit - AUDIT**

Determine responsibilities which need to be in place include design, execution and analysis services in support of the internal audit activity, using computer-assisted audit and business intelligence tools, databases, and other relevant software.

Ask the Senior Internal Auditor IT, Internal Audit:

Is business intelligence and dashboard included as part of the core product?

### **# 1765 | Focus Area: IT Security Audit - AUDIT**

Design provide documentation and communication of audit conclusions and test results to other Internal Audit department members, functions, external auditors, vendors, etc.

Ask the Senior Agile Project Manager:

Is appropriate protection given on the IT assets provided by service vendors?

### **# 1764 | Focus Area: IT Security Audit - AUDIT**

Quantify participate in periodic Internal Audit function quality assessment and improvement initiatives.

Ask the IT Internal Audit Director:

Does the cybersecurity program address procedures, employee training, and quality assurance?

### **# 1763 | Focus Area: IT Security Audit - AUDIT**

Orchestrate educating and advising IT SOX teams on internal control, application to SOX, and roles and responsibilities to support SOX and internal audits.

Ask the ISO Internal Auditor:

What has changed since the initial SOX compliance effort versus how things are done now?

### **# 1762 | Focus Area: IT Security - SUPPORT**

Support efforts to process new internal audit findings and coordinate responses to external regulatory requests.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

Should an internal audit function coordinate its efforts with your organizations chief risk officer?

### **# 1761 | Focus Area: Compensation and benefits - AUDITS**

Oversee and conduct periodic internal audits to ensure the integrity of both organization and benefit plans.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

What in your view is the emergency managers role in overseeing the daily duties of organization employees?

### **# 1760 | Focus Area: Integrity engineering audit - AUDIT**

Support all functional areas of Internal Audit including assisting in executing operational audits, plant audits, and regular inventory observations.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Are adequate inventory controls in place?

### **# 1759 | Focus Area: Business Continuity Planning - TECHNOLOGY**

Be confident that your strategy has knowledge, skills, and involvement in applying the principles and practices of internal auditing in accounting, financial, and operational environments, including auditing business functions and information technology systems.

Ask the Internal Audit Manager:

Is there any room to improve the use of accounting information?

## **# 1758 | Focus Area: Strategic Information Technology Planning - LEAD**

Lead audits and special reviews by internal Audit and external Regulators and liaise/advise sector, regional, and business stakeholders regarding supplier risk management due diligence, issues, and initiatives.

Ask the Internal Audit Manager:

What is internal audits involvement in addressing disruption?

## **# 1757 | Focus Area: Strategic Information Technology Planning - RISK**

Ensure collaboration with Finance, Legal, Risk, Compliance, Internal Audit, Asset Protection along with the business partners impacted by technology decisions.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

Does the regulatory authority have the power to ensure compliance with the rules applicable to asset valuation and pricing?

## **# 1756 | Focus Area: Cloud Center of Excellence - SECURITY**

Work across IAM Leadership, Internal Audit, Information Technology, Information Security, Operational Risk Management, other technology stakeholders and facilitate Risk Management related deliverables.

Ask the IT Internal Audit Director:

Do the various stakeholders and business units involved in the communications process work in isolation from each other?

### **# 1755 | Focus Area: Cloud Center of Excellence - MANAGEMENT**

Coordinate/Support Internal Audits to ensure Hybrids Project Management Processes are sustained.

Ask the Senior Data Governance Analyst:

Is training available for the new governance and communication processes?

### **# 1754 | Focus Area: Measurement system analysis - SYSTEM**

Organize and manage the plant internal audit system and the corrective action reporting system.

Ask the IT Internal Audit Director:

Does the contract identify the party responsible for payment of any legal or audit expenses?

### **# 1753 | Focus Area: ISO 13485 - QUALITY**

Conduct internal audits and supplier audits to assure compliance and effectiveness of Quality System.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Are there scope, quality or organizational impacts to the risk avoidance strategy?

### **# 1752 | Focus Area: Measurement system analysis - QUALITY**

Partner with line quality engineers and management teams in Layered Process Audits and internal audits.

Ask the Senior IT Internal Auditor:

Is there evidence that quality objectives and targets affected by this process are being achieved?

### **# 1751 | Focus Area: ISO 55001 - PROCESS**

Maintain and support Internal Audits, third party audits, and Supplier Databases and Process activities.

Ask the Senior Agile Project Manager:

How are activities going to be undertaken and monitored?

### **# 1750 | Focus Area: IATF 16949 - PROCESS**

Responsible of conducting internal audits (QMS, Mfg Process Audits, Product Audits) in your organization.

Ask the ISO Internal Auditor:

Is nonconforming or suspect product identified and placed in a designated area?

### **# 1749 | Focus Area: IATF 16949 - QUALITY**

Invest in oversight of receiving inspection, internal audit, corrective action, calibration and quality metric reporting systems.

Ask the Manager, Internal Audit IT:

Is it time for your board to evaluate its risk oversight process?

### **# 1748 | Focus Area: ISO 9001 - AUDIT**



Ensure that an internal audit program is adopted to verify that the QMS conforms to planned arrangements and is effectively implemented and maintained.

Ask the ISO Internal Auditor:

Are assumptions accurate regarding your current and planned volume of goods and services consumed?

### **# 1747 | Focus Area: Third Party Risk Management - REGULATORY**

Monitor regulatory guidance for changes to requirements and interact with Internal Audit and other examiners as the (internal) clients and regulators, with priority.

Ask the ISO Internal Auditor:

Do you have relationships with contractors and equipment vendors to assure prompt priority service?

### **# 1746 | Focus Area: Quality Management Systems - PRODUCT**

Invest in the development and maintenance of the Internal Audit Schedule (System, Process, and Product Audits), the (internal) customer Audit, and Certification Audit schedule.

Ask the ISO Internal Auditor:

How is the IAM process managed in your organization?

### **# 1745 | Focus Area: ISO 10993 - QUALITY**

Develop and monitor quality system processes, including CAPA, change control, design control, complaint investigations, supplier oversight, internal audit, nonconforming materials.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

Does the supplier understand and follow the quality control instructions for cleanliness?

### **# 1744 | Focus Area: Third Party Risk Management - RISK**

Be confident that your company is tracking and responding to internal audit findings regarding ABAC, third party compliance risks and distributor compliance risks and related action plans.

Ask the Senior Data Governance Analyst:

Are your contractual terms aligned to risks?

### **# 1743 | Focus Area: Procurement Processes - DATA**

Perform data driven fraud risk assessments using industry recognized best in class approaches, and partner with Internal Audit to examine and evaluate the adequacy and effectiveness of fraud-related controls.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Is there a history of failures in spite of existing controls?

### **# 1742 | Focus Area: Third Party Risk Management - RISK**

Ensure you may own and drive remediation of program-level legal, regulatory or internal audit findings or actively identify control gaps or other risks to (internal) customer information and inform solutions and/or escalate.

Ask the Lead Director, SOX & Controls Assurance, Internal

Audit:

Have any risks related to the process for making contractual payments been mitigated?

### **# 1741 | Focus Area: Quality Management Systems - QUALITY**

Manage processes and SOPs in the area of responsibilities (Deviations/Investigation, CAPA, Quality/Operational Risk Management, Change Control, Quality Metrics, Internal Audits, External Vendor Audits, and Inspection Readiness).

Ask the Senior Data Governance Analyst:

Is there a change control SOP in place?

### **# 1740 | Focus Area: Quality engineering - QUALITY**

Utilize various tools to evaluate the effectiveness of your Field Quality function including Gemba, management reviews, internal audits, feedback from internal and external (internal) customers, warranty data, and traceability, etc.

Ask the Senior IT Internal Auditor:

Did the strategic supplier carry out any periodic customer relationship management reviews in accordance with the contracts?

### **# 1739 | Focus Area: internal audits - QUALITY**

Liaison so that your process interacts with manufacturing engineers, supplier quality engineers and (internal) customer quality engineers to drive improvement activities and ensure product and processes meet or

exceed (internal) customer expectations.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

How does financial reporting quality relate to investment efficiency?

### **# 1738 | Focus Area: ISO 45001 - EHS**

Maintain EHS management system (ISO 14001 and ISO 45001) documents, internal audits, and related processes and program elements.

Ask the IT Internal Audit Director:

Does the work program maintain a minimum required cash balance?

### **# 1737 | Focus Area: ISO 45001 - COMPLIANCE**

Ensure your team conducts internal audits and compliance inspections and identifies actions necessary to meet regulatory and ISO 45001 standard requirements.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

Have the appropriate standards for external interfaces and, if applicable, for internal architecture been considered to ensure the solution for the Mission System is robust over the LOT?

### **# 1736 | Focus Area: Compliance and Ethics Program - AUDIT**

Remodel assures follow up of external and internal audit findings to ensure adequacy and timeliness of correction.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Do you believe that bringing a multidisciplinary team together would enhance the quality of participation in and the acceptance of audit findings?

### **# 1735 | Focus Area: Organizational Change - AUDIT**

Secure leverage the value of the Independent Internal Audit Program to advance organizational performance.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

How can organizations leverage a comprehensive, disciplined approach yielding practical solutions that create value?

### **# 1734 | Focus Area: Crisis Management - MANAGEMENT**

Ensure collaboration between Risk Management and Internal Audit to align fraud risk assessments and Internal Audit programming to your organizations overall risk strategy.

Ask the Senior Internal Auditor IT, Internal Audit:

How does your organization ensure alignment between the management and staff?

### **# 1733 | Focus Area: Data Visualization - AUDIT**

Understand upstream ads logging and revenue systems, partnering with internal audit to maintain documentation, working closely with cross functional team to identify process gaps, develop, implement and maintain controls.

Ask the Senior IT Internal Auditor:

Did the auditor demonstrate an understanding of the area being audited?

### **# 1732 | Focus Area: ISO 20000 - ENTERPRISE**

Collaborate to maintain documentation for an enterprise level internal audit program for the entire CSSP.

Ask the Senior Internal Auditor IT, Internal Audit:

Does the internal audit activity assist your organization in maintaining effective controls by evaluating the effectiveness and efficiency and by promoting continuous improvement?

### **# 1731 | Focus Area: ISO 14971 - MANAGEMENT**

Oversee that your organization supports risk management practices and applicable documentation during internal audits and third party inspections.

Ask the Senior Data Governance Analyst:

Are you experienced in carrying out internal audits?

### **# 1730 | Focus Area: ISO 22000 - PROCESS**

Guarantee the implementation of the engineering directives and the investment process defined by your organization in connection with the engineering performance and the internal audit.

Ask the Internal Audit Manager:

Is the board provided with status updates on implementation of the action plan on a regular basis?

### **# 1729 | Focus Area: ISO 14971 - SYSTEM**

Oversee your organizations Internal Audit system, including tracking and follow up on all audit findings.

Ask the Manager, Internal Audit IT:

Does the location have a formalized fixed asset process including tagging and tracking assets?

### **# 1728 | Focus Area: PCI DSS - COMPLIANCE**

Be certain that your personnel participates in internal audits of organization for PCI compliance.

Ask the Senior Agile Project Manager:

Does the vendor perform internal quality assurance audits?

### **# 1727 | Focus Area: IT Risk Management Processes - CONTROL**

Verify that your personnel is supporting external financial statement, SOX compliance, and Internal Audit/SOX engagements evaluating and testing application controls, particularly automated controls on a wide range of ERP systems and software applications across a wide variety of (internal) client business processes.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

How much time do you spend on marketing versus auditing during a regular working day?

### **# 1726 | Focus Area: Corporate Security - SECURITY**

Work with other stakeholders in Legal, HR, InfoSec, IT, Security, Internal Audit, etc, to develop and implement policies to protect Intellectual Property and confidential business information.

Ask the Senior Agile Project Manager:

What do you do to protect your customers information?

### **# 1725 | Focus Area: SAP AG - AUDIT**

Be confident that your operation works with external/ internal auditors to coordinate and provide testing results in order to minimize external audit fees and streamline the monitoring and assessment of controls compliance.

Ask the Senior Data Governance Analyst:

Which would be a legitimate action for the internal auditor to take when monitoring audit engagement results?

### **# 1724 | Focus Area: ISO International Organization for Standardization - QUALITY**

Make headway so that your process participates in internal auditing and training systems to ensure compliance with quality system.

Ask the Senior Internal Auditor IT, Internal Audit:

How does the implementation of ERP systems have an impact on organizations ability to provide an adequate system of internal control?

### **# 1723 | Focus Area: ISO IEC 27001 - SECURITY**

Interface so that your staff schedules and coordinates annual information security audit activities with regulators, vendors and Internal Audit.

Ask the IT Security Data Governance Analyst:

Is the internal audit group adequate for the size, complexity, and risk profile of your organization?



### **# 1722 | Focus Area: ISO 14971 - MANAGEMENT**

Lead Compliance and Regulatory Affairs management during Internal Audits, Sponsor Audits, or Regulatory Inspections as an on site validations representative.

Ask the ISO Internal Auditor:

What is internal audits ultimate end product?

### **# 1721 | Focus Area: ISO 14971 - REGULATORY**

Conduct Internal Audits to ensure compliance to the established procedures and applicable regulatory requirements.

Ask the Senior Agile Project Manager:

Have internal audits of the financial assurance program been conducted?

### **# 1720 | Focus Area: ISO 13485 - MANAGEMENT**

Provide direct QA support related to Imaging Endpoints training programs, nonconformance management (deviation program and CAPA program), QMS auditing programs (internal audits, external audits), and vendor management programs.

Ask the ISO Internal Auditor:

Which gaps should be addressed as a priority to get the maximum value out of a supplier management program?

### **# 1719 | Focus Area: Cybersecurity Risk Management - RISK**

Oversee that your personnel controls Advisory (Internal controls, Internal Audit, and risk analytics).

Ask the ISO Internal Auditor:

What organizational structure do you need to put in place to support your analytics strategy?

### **# 1718 | Focus Area: Incident Management - AUDIT**

Make headway so that your company provides timely response to external and internal audit requests for assistance.

Ask the ISO Internal Auditor:

Are there too few, or no, risk responses for high risks?

### **# 1717 | Focus Area: Vendor Management - RISK**

Collaborate with Internal Audit, Compliance, and business units to ensure periodic risk assessments are completed, documented, and recommendations implemented if necessary.

Ask the Senior Agile Project Manager:

Have all roles & responsibilities regarding the relationship management been defined and implemented in the contract?

### **# 1716 | Focus Area: Human Resources - AUDIT**

Ensure your Corporate Group includes Finance, Investor Relations, Legal, Compliance, Internal Audit, Facilities, Human Resources and Corporate Communications.

Ask the Internal Audit Manager:

Is the audit plan based upon a risk assessment that

includes IT?

### **# 1715 | Focus Area: Risk Management - SECURITY**

Work with internal auditors, security contractors, and other staff to establish an internal control system.

Ask the Senior Agile Project Manager:

Do you have an established and documented internal audit system to verify quality activities?

### **# 1714 | Focus Area: Security Awareness - SECURITY**

Serve as central contact for organizational audits relating to information security, review information security reports with priority by contract from contracted vendors, and maintain an internal audit process to monitor security processes such as system access, account inactivity, etc.

Ask the IT Internal Audit Director:

How often are granted access permissions reviewed?

### **# 1713 | Focus Area: Configuration Management - AUDIT**

Represent the InfoSec team when working with the Manufacturing, Internal Audit, Controls Engineering teams.

Ask the Senior Agile Project Manager:

Are entity level controls the same thing as entity wide controls?

## **# 1712 | Focus Area: Information Governance - MANAGEMENT**

Support and actively advise project teams to address risks, questions and issues and help interpret and outline effective IS risk management, IS compliance and information governance practices in coordination with IS Security, Legal and Internal Audit peers.

Ask the Internal Audit Manager:

What are the main types of asset based support needed for the project?

## **# 1711 | Focus Area: Change control - CONTROL**

Perform process audits and internal audits for regulated products to assess the effectiveness of the QMS linked to production controls.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

Are in process quality checks performed throughout production?

## **# 1710 | Focus Area: Change control - PARTICIPATE**

Participate in inspection readiness activities, investigations and internal audits with potential to lead investigations.

Ask the Internal Audit Manager:

Do organizations need internal and/or external experts, consultants and/or auditors to assess and review cyber readiness?

## **# 1709 | Focus Area: Change control - INVEST**

Invest in internal audits and external audits; write internal audit reports and follow up on completion of any open corrections or corrective actions deemed necessary that your organization is communicated and documented to the auditee.

Ask the IT Security Data Governance Analyst:

What is your organization doing to achieve greater balance and diversity of staffing?

### **# 1708 | Focus Area: Enterprise Risk Management - MANAGE**

Manage Internal Audit engagements for those audits you out-source to a third party, thus helping to help ensure your approach to your business partners is consistent and that your Internal Audits standards are maintained.

Ask the Senior Data Governance Analyst:

Have you assessed the financial stability of your third party vendor providing internal audit services and the depth of resources?

### **# 1707 | Focus Area: Enterprise Risk Management - MANAGE**

Liaison so that your strategy oversees and manages the Internal Audit engagements with the co sourced vendors to ensure consistency and quality of audits.

Ask the IT Security Data Governance Analyst:

Is the control of outsourced processes identified within the Quality Management System?

### **# 1706 | Focus Area: Decision management - DATA**

Oversee efforts to pull and analyze large data sets in connection with regulatory exams, internal audits, and ad hoc data needs including supervisory capacity planning.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

What is the internal deadline for submitting the pulled data so validation can occur and corrections can be made?

### **# 1705 | Focus Area: Decision management - AUDIT**

Safeguard that your organization assists with analysis of legislative and regulatory requirements to determine departmental needs and goals to meet internal audit demands.

Ask the Manager, Internal Audit IT:

Have the audit reports of the service provider been reviewed to determine whether the audit scope, internal controls, and security safeguards are adequate?

### **# 1704 | Focus Area: Human resource management - EMPLOYEE**

Oversee that your company is assisting with employee File Maintenance (Internal Audits of E copy and Hard Copy).

Ask the Analyst, Internal Audit (Tech Risk Pillar):

Does your department have an up to date copy of your organizations policy and procedure manual?

### **# 1703 | Focus Area: Corporate governance - SUPPORT**

Support internal and external reviews of regional

Governance processes, including Internal Audit and regulatory review.

Ask the ISO Internal Auditor:

Is a payment system in place with proper reviews and approvals?

### **# 1702 | Focus Area: Security Operations - SECURITY**

Verify that your company is maintaining and supervising, the implementation of the Ship Security Plan, and monitoring, the continuing relevance and effectiveness of the Plan, including the undertaking of internal audits and any amendments to the Plan.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

Does your audit program take into account effectiveness of implementation of security operations?

### **# 1701 | Focus Area: ITAR - COMPLIANCE**

Establish that your team is conducting various internal audits to ensure proper protocol is followed and making suggestions and improvements to current organization procedure to streamline compliance processes.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

How are customer suggestions considered in the backlog review and refinement?

### **# 1700 | Focus Area: Process Engineering - LIAISON**

Liaison so that your organization participates in and supports PPS, cost reduction, warranty reduction, Six Sigma, lean, just in time, internal audit and other plant

initiatives.

Ask the Senior Data Governance Analyst:

Does the third party audit process audit promote cost savings within your organization?

### **# 1699 | Focus Area: Continuous Improvement - PROCESS**

Partner with the executive team to create, drive, and promote a Zero defect mindset and also a culture of business process excellence throughout your organization (setting up business processes, ISOs, audits, internal audits).

Ask the Manager, Internal Audit IT:

Why did the current process allow the defect to be made?

### **# 1698 | Focus Area: Gap Analysis - TRAINING**

Manage/oversee projects, initiatives, regulatory audits or exams, internal audits, accreditations, on-site reviews, risk assessments; audit planning, conducting mock audits, conducting audit training, managing audit evidence preparation, assessing audit preparedness.

Ask the Senior Internal Auditor IT, Internal Audit:

Does the audit committee oversee the auditors?

### **# 1697 | Focus Area: IT Management - MANAGEMENT**

Report findings and provide recommendations on control weaknesses to the Head of Internal Audit IT, local and regional management.



Ask the Internal Audit Manager:

How can it be ensured that the lead audit partner can provide an honest assessment of your organizations risks, management, internal controls?

### **# 1696 | Focus Area: Qlikview - PROCESS**

Ensure your staff is developing Internal Audits Robotic Process Automation and Continuous Monitoring Programs.

Ask the Senior Agile Project Manager:

Are your organizations learning programs worth a second look?

### **# 1695 | Focus Area: HR - AUDITING**

Be certain that your strategy tasks vary in volume and complexity and include internal auditing, as well as internal and external reporting.

Ask the Manager, Internal Audit IT:

Has the strategy been carried out within the budget?

### **# 1694 | Focus Area: Single sign on - SECURITY**

Secure that your operation performs all security audit activities required by Corporate Information systems and Internal auditing departments.

Ask the Senior Agile Project Manager:

How can a repeatable process be designed?

### **# 1693 | Focus Area: Pharmacovigilance -**

## **REGULATORY**

Make sure your strategy is accountable for maintaining personal readiness in response to internal audit or regulatory inspection.

Ask the IT Internal Audit Director:

How will key efficiency and effectiveness metrics improve with the execution of the strategy?

### **# 1692 | Focus Area: Information systems - DATA**

Liaison so that your strategy conducts internal audits of (internal) client charts and data to ensure compliance with regulations.

Ask the Manager, Internal Audit IT:

Does the clients internal audit plan reflect key technology risks?

### **# 1691 | Focus Area: Physical security - SECURITY**

Hire, internal audit, SOX readiness, information security, and other risk management services.

Ask the Internal Audit Manager:

Do you feel that physical security risks are of strategic importance to your management?

### **# 1690 | Focus Area: Compliance Management - COMPLIANCE**

Manage and conduct internal audits for compliance with HIPAA, HITRUST, NIST CSF, GDPR, CCPA, and other related regulatory frameworks.

Ask the Senior Data Governance Analyst:

Should internal auditors have to pass a test on the regime and, if so, who should administer it?

**# 1689 | Focus Area: Compliance Management - COMPLIANCE**

Develop and maintain effective and positive working relationships with related business units (including, in particular, Product, Operations and Internal Audit) to ensure a strategic partnership approach to compliance risk management while also partnering with peers on compliance and other special projects.

Ask the IT Security Data Governance Analyst:

Do you gather information about your production activities?

**# 1688 | Focus Area: Compliance Management - COMPLIANCE**

Collaborate with internal audit team in audit and review of corporate and business unit operating activities to promote the implementation of internal compliance controls where necessary and validate that existing controls are functioning with priority.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

Are the controls periodically reviewed?

**# 1687 | Focus Area: Compliance Management - COMPLIANCE**

Certify your process is involved in developing, managing and/or administering a compliance program, an internal audit program or other program involving management

of governance, risk and/or compliance processes in a complex organization or highly regulated environment.

Ask the Senior Data Governance Analyst:

Does a governance process exist for social media within your organization?

### **# 1686 | Focus Area: Artificial Intelligence - MANAGE**

Manage end users expectations, establish credibility at all levels and build problem solving partnerships across Internal Audit.

Ask the Internal Audit Manager:

What resources, partnerships, and technologies do you need to build it?

### **# 1685 | Focus Area: Artificial Intelligence - AUDIT**

Make sure the team is focused on transforming Internal Audit through such primary solution types.

Ask the Manager, Internal Audit IT:

What types of tasks can artificial intelligence take on?

### **# 1684 | Focus Area: Third Party Risk Management - RISK**

Develop experience managing external regulatory reviews, and internal audits and risk reviews.

Ask the Senior Agile Project Manager:

Is internal audit developing talent to address the most significant risks of business?

### **# 1683 | Focus Area: Industrial Management - MANAGEMENT**

Interface so that your staff is involved in internal auditing and risk management methodologies.

Ask the ISO Internal Auditor:

What methodologies do you use for conducting internal network scans?

### **# 1682 | Focus Area: Policy Management - COMPLIANCE**

Be sure your design is issuing periodic status reports of Program compliance to Internal Audit.

Ask the IT Security Data Governance Analyst:

Is the program supported by a site map and are reports issued?

### **# 1681 | Focus Area: Business Analyst - PROCESS**

Certify your design ensures programs are administered in compliance with established guidelines, processes, procedures and controls and all applicable laws and regulations by performing regular internal audits.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

Are the guidelines adaptable to the range of programs and offerings within the institution?

### **# 1680 | Focus Area: Contract management - LIAISON**

Liaison with Legal, Risk Management, Internal Audit, Business Partner Compliance and other internal regulatory/compliance functions to mitigate contractual risk.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

Do risk management, internal control and audit share information on a regular basis, and take it into account to identify major risks and key critical processes and to mitigate major risks?

### **# 1679 | Focus Area: Hospitality - AUDIT**

Maintain system baselines and permissions logs and lead departmental leadership in governance, in collaboration with Accounting, Internal Audit, IT, and other applicable teams.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

What is the frequency and timeliness with which meetings are held with chief financial and/or accounting officers, internal auditors and external auditors?

### **# 1678 | Focus Area: Internal audit - AUDIT**

Apply facts obtained from audit procedures to identify control weaknesses and deviations from standards.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

Will audit evidence be cost effectively obtained?

### **# 1677 | Focus Area: Internal audit - AUDIT**

Be confident that your staff audits complex business processes and perform internal audits and consulting engagements.

Ask the Senior Internal Auditor IT, Internal Audit:

How do you make your processes more intelligent?

**# 1676 | Focus Area: Internal audit - AUDIT**

Be confident that your design identifies inherent and residual risks and conducts risk based audits.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Who conducts the internal audits?

**# 1675 | Focus Area: Internal audit - AUDIT**

Check that your operation manages and supports accounting and/or operational audits from start to finish.

Ask the IT Security Data Governance Analyst:

Do all material receipts go through regular receiving operations?

**# 1674 | Focus Area: Internal audit - AUDIT**

Check that your personnel conducts complex research and advanced data analysis for various audit projects.

Ask the Internal Audit Manager:

Are file maintenance reports monitored and reviewed by management, internal audit, audit committee or the supervisory committee regularly?

**# 1673 | Focus Area: Internal audit - AUDIT**

Be certain that your design stays abreast of leading

practices in auditing procedures, accounting regulations, organizational regulations, and internal control procedures.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

Have separate hazard investigation procedures been provided?

### **# 1672 | Focus Area: Internal audit - AUDIT**

Be certain that your process is involved in performing agile audits in a highly dynamic business environment.

Ask the IT Security Data Governance Analyst:

Does your organization provide training about employees job related environment?

### **# 1671 | Focus Area: Internal audit - AUDIT**

Ensure your personnel is working involvement with SOX and/or internal audit control design/testing.

Ask the Manager, Internal Audit IT:

Have any earlier audit recommendations been incorporated into the detailed design?

### **# 1670 | Focus Area: Internal audit - AUDIT**

Act as a liaison to your organizations external auditors on the annual audit and your organizations SOX IT program.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

How much time and effort is spent ensuring the audits for PCI, SOX or HIPAA are in order?



### **# 1669 | Focus Area: Internal audit - AUDIT**

Lead the Audit Committee to develop the overall audit strategy to support your organizations objectives and governance policies.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

How can smaller organizations, which may lack the resources for a separate internal audit department, best implement an internal audit process that will support governance needs?

### **# 1668 | Focus Area: Internal audit - AUDIT**

Serve as the contract manager monitoring performance and deliverables for all audits performed on a contract basis.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

Are there surprise checks performed by the management/ internal auditors to ensure that cash is updated on a frequent basis?

### **# 1667 | Focus Area: Internal audit - AUDIT**

Ensure adherence to internal and external auditing requirements and standards as adopted by the Audit Committee.

Ask the Senior Data Governance Analyst:

Which of the auditing standards dictate the order of audit activities?

### **# 1666 | Focus Area: Internal audit - AUDIT**

Ensure your workforce provides input into formal written

reports to communicate audit results to management.

Ask the ISO Internal Auditor:

What are the security risks with most of the workforce being remote?

### **# 1665 | Focus Area: Internal audit - AUDIT**

Provide program-wide leadership and coordination for operational audits, on behalf of management, regarding the effectiveness of internal controls in operational processes and financial reporting (including both financial and IT general controls).

Ask the Manager, Internal Audit IT:

What it processes/functions does your organization outsource/use a third party provider for?

### **# 1664 | Focus Area: Internal audit - AUDIT**

Coordinate with external auditors on their annual plan and serve as facilitator between both the external and internal audit functions and the business units to minimize the audit support impact on internal teams.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Can an auditor meet overall objectives and support the audit opinion without documenting work?

### **# 1663 | Focus Area: Internal audit - AUDIT**

Supervise and evaluate consultants/co sourcing partners used to supplement the internal audit and SOX processes.

Ask the Internal Audit Manager:

Do all process audits contain procedures that evaluate application configuration settings for the applications that automate the processes?

### **# 1662 | Focus Area: Internal audit - AUDIT**

Interface with external auditors and IT Compliance on overall SOX program timelines, deliverables, knowledge transfer and resolving control related matters.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

Is there a competent person appointed for dealing with health and safety matters?

### **# 1661 | Focus Area: Internal audit - AUDIT**

Execute audit programs thoroughly and diligently and perform other audit tests utilizing professional judgment.

Ask the IT Internal Audit Director:

How do you execute and sustain the audit plan?

### **# 1660 | Focus Area: Internal audit - AUDIT**

Confirm that your group evaluates the significance of audit findings and makes recommendations to management.

Ask the Senior IT Internal Auditor:

Does management adequately respond to your internal audit findings and recommendations?

### **# 1659 | Focus Area: Internal audit - AUDIT**

Lead the Internal Audit Team with executing the testing

phases of the Sarbanes Oxley compliance process, providing exposure to understanding the linkage between key business risks, processes and internal controls.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

What it processes/functions does your organization outsource/use a third party provider for?

### **# 1658 | Focus Area: Internal audit - AUDIT**

Safeguard that your organization prepares formal written reports containing the audit findings.

Ask the IT Internal Audit Director:

Is there documented evidence of the internal audits performed to the audited operations, detailing findings and corrective actions?

### **# 1657 | Focus Area: Internal audit - AUDIT**

Safeguard that your operation participates in non technical operational financial audit projects.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Does the internal audit function have sufficient standing within your organization?

### **# 1656 | Focus Area: Internal audit - AUDIT**

Make sure your organization works with internal audit management team to identify key areas of risk in its business units and subsidiaries.

Ask the Senior Internal Auditor IT, Internal Audit:

How do self directed teams manage the potential problem of diffusion of responsibility?

**# 1655 | Focus Area: Internal audit - AUDIT**

Work closely with internal audit management in promptly communicating issues and concerns as they relate to audit projects and the general operation of your organization.

Ask the IT Security Data Governance Analyst:

What concerns do the internal and external auditors have about the talent and skills in the finance department, including your organizations leadership?

**# 1654 | Focus Area: Internal audit - AUDIT**

Invest in training and development of new staff members in internal audit techniques, organizational issues, and departmental procedures and protocols.

Ask the IT Security Data Governance Analyst:

Do committee members receive additional compensation?

**# 1653 | Focus Area: Internal audit - AUDIT**

Ensure your group suggests adjustments to the original audit program with management approval.

Ask the IT Internal Audit Director:

Do you have strong controls in place to ensure contracts receive the right approvals?

**# 1652 | Focus Area: Internal audit - AUDIT**

Interface so that your group notes potential problem areas not covered in the scope of the audit and writes summary audit need reports for the manager or organizational audit file.

Ask the IT Security Data Governance Analyst:

Has the audit work covered the planned scope?

### **# 1651 | Focus Area: Internal audit - AUDIT**

Provide corporate audit services including compliance, operational, business conduct and forensic reviews.

Ask the IT Security Data Governance Analyst:

Is your internal audit team equipped and trained to periodically carry out independent reviews and provide assurance over third parties?

### **# 1650 | Focus Area: Internal audit - AUDIT**

Establish and maintain efficient means of obtaining access to audited systems via liaison relationships with application owners.

Ask the ISO Internal Auditor:

What internal controls are maintained between the source systems and the regular processing sessions?

### **# 1649 | Focus Area: Internal audit - AUDIT**

Be certain that your workforce performs defined audit procedures to perform testing of Sarbanes Oxley (SOX) compliance controls.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

Does the finance organization perform an internal audit

function?

### **# 1648 | Focus Area: Internal audit - AUDIT**

Check that your workforce coordinates IT audit activity and actively communicates status and results to the audit team and/or management.

Ask the Senior Agile Project Manager:

What are the performance indicators for an area/group/department reflecting?

### **# 1647 | Focus Area: Internal audit - AUDIT**

Certify your design develops ongoing positive relationships with IT management, corporate management, IT risk and compliance team members, and audit team members.

Ask the Senior IT Internal Auditor:

Where were targets it management, security team, and internal audit team?

### **# 1646 | Focus Area: Internal audit - AUDIT**

Make sure your organization analyzes audit data and observations and documents audit conclusions and findings.

Ask the Senior Data Governance Analyst:

Have you defined data protection processes for electronic data?

### **# 1645 | Focus Area: Internal audit - AUDIT**

Provide insight and interpretation on findings or

questions identified in the J SOX audit process.

Ask the Internal Audit Manager:

Why is it important for an auditor to reference and verify all findings?

### **# 1644 | Focus Area: Internal audit - AUDIT**

Maintain and manage communication with the external audit team, including alignment of scope, timing and observations.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

How does your organization ensure alignment between the management and staff?

### **# 1643 | Focus Area: Internal audit - AUDIT**

Provide timely status updates to audit management by communicating observations, engagement risks, and potential roadblocks.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

Which is a valid statement about the use of visual observations during an audit engagement?

### **# 1642 | Focus Area: Internal audit - AUDIT**

Participate in the full audit lifecycle including planning, testing of controls, reporting and issue verification.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Is there any evidence that the internal audit function has been restricted in audit planning?



### **# 1641 | Focus Area: Internal audit - AUDIT**

Represent Internal Audit during key business transformation initiatives and provide independent risk/control insights.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

Which services in addition to risk related roles does internal audit provide your board/ board committee?

### **# 1640 | Focus Area: Internal audit - AUDIT**

Perform cash audits, PCI compliance monitoring, and access management reviews on a monthly basis, and maintain a clear level of documentation.

Ask the Internal Audit Manager:

Are senior management satisfied with reporting on security and internal control monitoring?

### **# 1639 | Focus Area: Internal audit - AUDIT**

Provide consistent follow up and guidance for remediation of non compliance with audited processes.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

Is there a regulated system of financial assurances for site remediation in place?

### **# 1638 | Focus Area: Internal audit - AUDIT**

Make sure your design collaborates with relevant internal organization personnel, as well as external stakeholders to design, implement and maintain the internal audit program with technical solutions.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

How can smaller organizations, which may lack the resources for a separate internal audit department, best implement an internal audit process that will support governance needs?

### **# 1637 | Focus Area: Internal audit - AUDIT**

Liaison so that your company provides recommendations for any changes to the governance and reporting framework that guides and supports your organizations audit and compliance program.

Ask the Manager, Internal Audit IT:

How is your healthcare organizations internal audit function evolving?

### **# 1636 | Focus Area: Internal audit - AUDIT**

Establish that your strategy develops and delivers both awareness and educational training materials, policies and procedures, tools, templates and metrics associated with the Internal Audit and Compliance program to staff and stakeholders, internally and externally alike.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

What on going training programs/materials are provided to all employees?

### **# 1635 | Focus Area: Internal audit - AUDIT**

Interface so that your workforce is staying current to changes in regulatory guidance, industry best practices, and areas of focus/hot topics for external audits.

Ask the Senior Internal Auditor IT, Internal Audit:

Does the internal audit department provide other ethics/values related advice or guidance to your organization?

**# 1634 | Focus Area: Internal audit - AUDIT**

Make sure your group demonstrates involvement in managing an audit team and multiple active audits simultaneously.

Ask the Senior IT Internal Auditor:

Is there an interaction effect between involvement in consulting activities and sourcing arrangement on external auditors reliance decisions?

**# 1633 | Focus Area: Internal audit - AUDIT**

Make sure the VP, Internal Audit reports directly to the CFO and for the audit projects to the Audit Committee.

Ask the Internal Audit Manager:

Is the external auditor or CFO satisfied with your organizations Sarbanes-Oxley compliance program?

**# 1632 | Focus Area: Internal audit - AUDIT**

Develop the annual audit plan which is presented to the Audit Committee for review and approval.

Ask the IT Security Data Governance Analyst:

Do you have strong controls in place to ensure contracts receive the right approvals?

**# 1631 | Focus Area: Internal audit - AUDIT**

Be confident that your company create, maintain and improve Internal Audit processes, tools and best

practices.

Ask the ISO Internal Auditor:

Do you feel that your risk, compliance, and audit processes need to be improved in order to address critical risk management challenges?

### **# 1630 | Focus Area: Internal audit - AUDIT**

Implement an audit program that encompasses the adequacy of your organizations systems of internal controls, reliability of financial information and financial account controls as well as compliance against Code of Conduct.

Ask the IT Security Data Governance Analyst:

Has the transit organization developed and implemented a public security and emergency awareness program?

### **# 1629 | Focus Area: Internal audit - AUDIT**

Manage the performance of audit procedures, including identifying and defining issues, analyzing evidence and documenting processes and procedures.

Ask the Senior IT Internal Auditor:

Have the procedures for identifying budget variances been followed?

### **# 1628 | Focus Area: Internal audit - AUDIT**

Manage the staff in the identification, development and documentation of audit issues and recommendations.

Ask the Senior IT Internal Auditor:

Does the external audit organization resolve accounting

issues in a timely manner?

### **# 1627 | Focus Area: Internal audit - AUDIT**

Partner with Management and 3rd party service provider(s) to coordinate scope, timing, and resources for audits.

Ask the Senior Internal Auditor IT, Internal Audit:

How should internal audit know where to begin the assessments, especially when the resources are limited?

### **# 1626 | Focus Area: Internal audit - AUDIT**

Create and maintain a network of internal employees and external audit organization resources manage performing the needed projects.

Ask the IT Internal Audit Director:

Have key strategic projects and business initiatives been considered in the internal audit operational plan?

### **# 1625 | Focus Area: Internal audit - AUDIT**

Assure your process is serving as a liaison between External Audit resources and (internal) client team members.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Do separate staff members perform cashing and accounting functions?

### **# 1624 | Focus Area: Internal audit - AUDIT**

Make sure your design performs audits across a wide

range of areas to build cross functional knowledge.

Ask the Senior IT Internal Auditor:

Are there arrangements for ongoing maintenance/  
servicing and records available?

### **# 1623 | Focus Area: Internal audit - AUDIT**

Make sure your company confirms audit findings are relevant and appropriate by considering the key processes and considerations of business functions and what with priority of them, to achieve the mandate.

Ask the IT Internal Audit Director:

What are the application level control considerations?

### **# 1622 | Focus Area: Internal audit - AUDIT**

Make sure your operation understands the importance of assessing the relevance of business risks when conducting audit engagements, and sometimes needs support in assessing risks.

Ask the IT Security Data Governance Analyst:

Does organization theory have universal relevance?

### **# 1621 | Focus Area: Internal audit - AUDIT**

Develop thorough risk assessments, evaluate internal controls design; identify key risks and controls, develop and or review audit programs, benchmark financial and operational processes, and controls, as well as, perform controls optimization.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

What other teams / processes would be impacted by

changes to the current process, and how?

### **# 1620 | Focus Area: Internal audit - AUDIT**

Develop experience performing financial, operational, and system audits, as well as business process controls reviews.

Ask the Senior IT Internal Auditor:

What are key elements of system development and acquisition controls?

### **# 1619 | Focus Area: Internal audit - AUDIT**

Review the work of auditors and provide them with feedback for improving audit procedures and documentation recorded.

Ask the IT Security Data Governance Analyst:

How does your organization ensure that all payments for goods and services are recorded at the correct amount?

### **# 1618 | Focus Area: Internal audit - AUDIT**

Invest in determining the audit objective and scope; performs audit fieldwork and documents evidence and audit conclusions in the audit file.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Who performs your internal audit groups enterprise level fraud risk assessment?

### **# 1617 | Focus Area: Internal audit - AUDIT**

Invest in the audit close out meeting and prepares

draft audit findings which include identified control deficiencies and recommendations.

Ask the IT Security Data Governance Analyst:

What is the nature of the control audit deficiencies identified by the PCAOB?

### **# 1616 | Focus Area: Internal audit - AUDIT**

Oversee the execution of specific internal audit reviews and projects and devise and negotiate practical and commercial recommendations to improve business risk management in those areas under review.

Ask the Senior IT Internal Auditor:

Is the project properly represented for its review and execution?

### **# 1615 | Focus Area: Internal audit - AUDIT**

Warrant that your company is understanding and involvement of auditing ERPs and other digital and information systems.

Ask the Senior Agile Project Manager:

What are the qualities in an internal auditing organization that you deem most important?

### **# 1614 | Focus Area: Internal audit - AUDIT**

Track detailed audit remediation efforts and summarize for presentation to ISO leadership on a bi-weekly cadence.

Ask the Internal Audit Manager:

Do you conduct internal practice audits at your



organization?

### **# 1613 | Focus Area: Internal audit - AUDIT**

Analyze current formats of audit reporting and strategize on ways to streamline; utilizing automation tools where possible.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Can automation really minimize resource requirements?

### **# 1612 | Focus Area: Internal audit - AUDIT**

Manage Internal Audit activities related to IT governance, risk and control, focus on companys ERP and its various boundary systems.

Ask the Senior Internal Auditor IT, Internal Audit:

Which are roles of the internal audit activity in best practice governance activities?

### **# 1611 | Focus Area: Internal audit - AUDIT**

Ensure effective governance and risk management processes through development and execution of risk assessments and audit plans.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Have adequate resources been provided by management to ensure project success?

### **# 1610 | Focus Area: Internal audit - AUDIT**

Be certain that your workforce differs from Audit Manager

by the absence of management duties over an audit division comprised of multiple subordinates.

Ask the Senior IT Internal Auditor:

Are the internal auditors or financial management at both your organization-wide and division levels qualified for what you are asking them to do?

### **# 1609 | Focus Area: Internal audit - AUDIT**

Make sure your organization manages all aspects of your organizations internal audit program, including developing an internal audit charter, the annual assessment of risks, and annual audit plans.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

How did you develop the plan and prioritize the audits?

### **# 1608 | Focus Area: Internal audit - AUDIT**

Partner with the business to develop creative and effective solutions to mitigate risk and successfully remediate any audit issues.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

How can the mitigating solutions be practically used by the internal audit profession?

### **# 1607 | Focus Area: Internal audit - AUDIT**

Develop internal audit framework consistent with other well run, publicly traded companies, leveraging leading practices from other industries and organizations as relevant.

Ask the ISO Internal Auditor:

Why are there differences in the internal audit function across industries?

### **# 1606 | Focus Area: Internal audit - AUDIT**

Report audit findings to the Audit Committee of the Board of Directors and executive leadership on a periodic basis.

Ask the IT Internal Audit Director:

Are findings of audit identified and corrective action from previous audit completed?

### **# 1605 | Focus Area: Internal audit - AUDIT**

Confirm that your strategy coordinates and cooperates with external auditors and provides information on external audits to appropriate parties.

Ask the IT Security Data Governance Analyst:

What attributes should internal auditors have?

### **# 1604 | Focus Area: Internal audit - AUDIT**

Liaison so that your strategy coordinates the development of the agendas for Regent Audit Committee meetings.

Ask the Senior Internal Auditor IT, Internal Audit:

Has management sought advice from internal and external audit on good practice in the development, implementation and maintenance of robust risk management processes and systems?

### **# 1603 | Focus Area: Internal audit - AUDIT**

Be sure your personnel develops short and long range objectives for your organization of Internal Audit.

Ask the Internal Audit Manager:

Is there a good relationship between the internal auditor and auditee?

### **# 1602 | Focus Area: Internal audit - AUDIT**

Ensure deficiencies related to internal audit findings are addressed and corrected per action plans.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

What level of management was notified of the audit findings?

### **# 1601 | Focus Area: Internal audit - AUDIT**

Invest in developing a comprehensive internal audit plan, including preparation of risk assessment.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

Are the collection and deposit preparation functions segregated from the accounting functions?

### **# 1600 | Focus Area: Internal audit - AUDIT**

Create audit programs to ensure that planned audit procedures are thorough and adequately address identified risks.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

How can internal audit create deeper value, rather than surface changes to processes and deliverables?

### **# 1599 | Focus Area: Internal audit - AUDIT**

Make sure your process supports the external auditors by performing reliance testing for the external audit firm.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Did your external auditors decrease reliance on work performed by internal audit staff because of the PCAOB inspections?

### **# 1598 | Focus Area: Internal audit - AUDIT**

Invest in other related operational audits across your organization, both IT and non IT focused.

Ask the Senior Data Governance Analyst:

Should your organization invest in a technological solution to supplement an expert internal auditor?

### **# 1597 | Focus Area: Internal audit - AUDIT**

Safeguard that your design develops relationships with local or state auditors and regulators.

Ask the ISO Internal Auditor:

Have any regulators cited your auditor?

### **# 1596 | Focus Area: Internal audit - AUDIT**

Ensure your work includes SOX audits, operational audits, risk management projects, and proactive involvement in strategic initiatives for the business such as major system implementations, process transformation, and acquisitions.

Ask the Manager, Internal Audit IT:

Do different types of projects require different versions of the process?

### **# 1595 | Focus Area: Internal audit - AUDIT**

Ensure you continuously look for ways to improve your audit and risk management processes and leverage technology to maximize your impact.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Is there clear linkage of technology risks to IT processes/services and business services/processes?

### **# 1594 | Focus Area: Internal audit - AUDIT**

Guarantee your workforce evaluate audit issues identified including assessment of the issue/root cause and financial statement impact.

Ask the Internal Audit Manager:

Is there evidence that prior audit issues were included in the scope for proper follow up?

### **# 1593 | Focus Area: Internal audit - AUDIT**

Communicate audit findings timely and collaborate with process owners to develop creative, yet practical, recommendations to remediate control deficiencies.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

What are the inputs, outputs, resources and controls?

### **# 1592 | Focus Area: Internal audit - AUDIT**

Make sure your design assists the Internal Audit Manager in drafting audit reports; assists business units with draft revisions, management responses, and finalizing reports.

Ask the Senior IT Internal Auditor:

What is the role of internal auditors?

### **# 1591 | Focus Area: Internal audit - AUDIT**

Make headway so that your strategy assists the Internal Audit Manager in coordinating on site fieldwork and assists the vendor with collecting required documentation and arranging meetings with business units.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

How does an effective internal audit positively affect organization performance?

### **# 1590 | Focus Area: Internal audit - AUDIT**

Secure that your company assists the Internal Audit Manager in reviewing work papers from all audits performed by third party vendors, documents results, and coordinates work paper enhancements.

Ask the Senior Data Governance Analyst:

Is an inter lab comparison of the results from other laboratories performed?

### **# 1589 | Focus Area: Internal audit - AUDIT**

Be certain that your strategy coordinates the tracking, communication and reporting on internal audit

recommendations.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

Who is responsible for tracking the status and any action items as audits progress?

### **# 1588 | Focus Area: Internal audit - AUDIT**

Certify your personnel assists with compiling and tracking audit benchmarking data, goals and other related reporting.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Do you belong to an industry or similar benchmarking consideration group?

### **# 1587 | Focus Area: Internal audit - AUDIT**

Be sure your process collects and compiles information to prepare Annual Audit Plan for officer and board reporting.

Ask the Senior Agile Project Manager:

What is expected by the senior management and the board from internal audit reports?

### **# 1586 | Focus Area: Internal audit - AUDIT**

Learn the fundamentals of financial services, auditing, and risk analysis in project settings.

Ask the Senior Agile Project Manager:

Does your organization have a risk analysis to understand threats, vulnerabilities and countermeasures?



### **# 1585 | Focus Area: Internal audit - AUDIT**

Be confident that your design participates in and documents risk assessments to develop and prioritize integrated audit programs.

Ask the IT Security Data Governance Analyst:

How do you develop risk based internal audit plan?

### **# 1584 | Focus Area: Internal audit - AUDIT**

Liaison so that your operation schedules, coordinates, and supports the execution of operational, legal, and system compliance audits in areas of responsibility.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

Does your organization conduct internal self reviews with regard to compliance with laws and regulations?

### **# 1583 | Focus Area: Internal audit - AUDIT**

Be sure your organization performs and documents risk assessments of organizational objectives during audits or other engagements and monitor risks on an ongoing basis.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

How do you know your auditing and monitoring investment meets established criteria for conducting compliance efforts / audits / investigations?

### **# 1582 | Focus Area: Internal audit - AUDIT**

Confirm that your process designs and performs audit procedures including analytical review, internal control assessments, and audit tests with priority by the audit

plans.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Do audit or other control system personnel routinely review policies and training regarding ethics or codes of conduct?

### **# 1581 | Focus Area: Internal audit - AUDIT**

Ensure your organization analyzes information and results of testing to develop conclusions relative to audit objectives.

Ask the ISO Internal Auditor:

Does your organization ensure that the results of analysis are used to evaluate conformity of products?

### **# 1580 | Focus Area: Internal audit - AUDIT**

Assure your strategy develops checklists, programs, and work paper templates sufficient to support engagement objectives and satisfy professional standards for internal audit documentation.

Ask the IT Internal Audit Director:

Does the internal audit activity consider risk management during consultancy engagements?

### **# 1579 | Focus Area: Internal audit - AUDIT**

Invest in supporting financial and/or IT auditors on engagement specific activities during scoping, planning, fieldwork and reporting.

Ask the IT Internal Audit Director:

What are the fieldwork standards?

**# 1578 | Focus Area: Internal audit - AUDIT**

Perform special projects related to risk assessment, fraud, continuous monitoring and/or other areas identified by audit leadership.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Does your organization have a dedicated internal IT Security auditing, monitoring and analytics group?

**# 1577 | Focus Area: Internal audit - AUDIT**

Warrant that your strategy is working involvement of information security as it relates to audit and compliance.

Ask the Internal Audit Manager:

Should internal audit make decisions on its involvement in line type functions based on cost benefit?

**# 1576 | Focus Area: Internal audit - AUDIT**

Ensure your group includes liaising and coordinating with Group Risk and Audit on any internal audit projects as well as measurement and monitoring of audit recommendations to ensure commitments are actioned.

Ask the IT Internal Audit Director:

Is the audit plan based upon a risk assessment that includes IT?

**# 1575 | Focus Area: Internal audit - AUDIT**

Ensure your team partners with leadership from

across the organization to create and execute on a dynamic audit plan; delivering insights through audit reporting communicated to Management and the Audit Committee.

Ask the Senior IT Internal Auditor:

Why senior leaders and professional organizations should involve internal audit leadership in the strategies?

### **# 1574 | Focus Area: Internal audit - AUDIT**

Develop strong working relationships with your organizations external auditors in order to provide consistent and effective audit support to stakeholders.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Is there appropriate administration support for internal auditors/audit managers?

### **# 1573 | Focus Area: Internal audit - AUDIT**

Ensure that the internal audit department is performing its work in accordance with established professional standards, remaining abreast of and incorporating emerging trends and best practices of the profession.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

Is the ics adequately linked to risk assessment and risk management, the measures taken to ensure compliance and the internal audit department?

### **# 1572 | Focus Area: Internal audit - AUDIT**

Establish that your strategy performs audit procedures, including identifying and defining issues, developing criteria, reviewing and analyzing evidence, and

documenting (internal) client processes and procedures.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Does the haccp team meet periodically to address food safety issues and/or review the haccp program?

### **# 1571 | Focus Area: Internal audit - AUDIT**

Interface so that your group conducts entrance and exit conferences associated with audit engagement.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

Is the low cost and greater flexibility of the generalist adequate for your organizations size and complexity?

### **# 1570 | Focus Area: Internal audit - AUDIT**

Review financial controls, record retention, documentation, and backup to ensure fund function properly and have adequate controls and audit trails.

Ask the IT Security Data Governance Analyst:

How often should audit trails be reviewed?

### **# 1569 | Focus Area: Internal audit - AUDIT**

Lead the Front Office functional audit team in risk assessment and relationship management for the entire Investments department.

Ask the Internal Audit Manager:

Do you have a good working relationship and independent access to internal and external legal counsel, consultants, and auditors?

### **# 1568 | Focus Area: Internal audit - AUDIT**

Perform peer reviews and quality review assessments of audit engagements performed by other auditors.

Ask the Senior Internal Auditor IT, Internal Audit:

Do internal auditors communicate the results of engagements?

### **# 1567 | Focus Area: Internal audit - AUDIT**

Operationalize the development of the internal audit methodology and working practices operated by your organization.

Ask the IT Security Data Governance Analyst:

Is internal audits methodology based on leading practices/principles?

### **# 1566 | Focus Area: Internal audit - AUDIT**

Identify operational, compliance, financial, and reputational risks through risk assessment, audit and consulting activity.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

How is the focus of internal auditors different from that of external auditors in identifying organizational risk?

### **# 1565 | Focus Area: Internal audit - AUDIT**

Oversee that your company is designing audit procedures for high risk and complex audit areas.

Ask the Internal Audit Manager:

Does the audit committee oversee the auditors?

**# 1564 | Focus Area: Internal audit - AUDIT**

Make headway so that your group is identifying, developing and documenting audit findings and considering the findings with the stakeholders.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Are extensive working papers required to support audit findings?

**# 1563 | Focus Area: Internal audit - AUDIT**

Establish that your workforce is performing due date tracking, management follow up, and validation testing for the remediation of audit findings.

Ask the Manager, Internal Audit IT:

Has the workforce been instructed to use the early warning system?

**# 1562 | Focus Area: Internal audit - AUDIT**

Ensure your organization is drafting audit committee and other internal audit meeting materials.

Ask the Manager, Internal Audit IT:

Are there surprise checks performed by the management/ internal auditors to ensure that cash is updated on a frequent basis?

**# 1561 | Focus Area: Internal audit - AUDIT**

Develop experience applying internal auditing standards

and accounting principles and practices, management principles and business practices.

Ask the Senior Internal Auditor IT, Internal Audit:

Why does it contribute to the business objective?

### **# 1560 | Focus Area: Internal audit - AUDIT**

Operationalize the design and implementation of agile internal audit processes, methodology, and ongoing process improvements.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Does an effective implementation process support the code?

### **# 1559 | Focus Area: Internal audit - AUDIT**

Participate in internal audits projects in various capacities from leading and conducting SOX audits to supporting and guiding audit teams.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Why did you end up with all audit rules in SOX?

### **# 1558 | Focus Area: Internal audit - AUDIT**

Review key internal audit workpapers, including planning documents, control testing, and audit reports, to ensure clear identification of risks and issues.

Ask the IT Security Data Governance Analyst:

What is the role of internal audit to ensure the controls on third party risks?



### **# 1557 | Focus Area: Internal audit - AUDIT**

Manage the follow up and reporting of internal audit findings until deficiencies are remediated.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Are records of past audits maintained to monitor repeated deficiencies?

### **# 1556 | Focus Area: Internal audit - AUDIT**

Liaise with business and finance leadership and communicate status of key projects and initiatives, and audit results.

Ask the Senior Data Governance Analyst:

Can the business successfully manage projects and change?

### **# 1555 | Focus Area: Internal audit - MANAGEMENT**

Be confident that your team has project management skills as planning, execution, and implementation.

Ask the ISO Internal Auditor:

Does the product/system pose risks that cannot be overcome with current contingency planning?

### **# 1554 | Focus Area: Internal audit - MANAGEMENT**

Execute SOX IT Program Management responsibilities including resource planning, coordination, execution and monitoring of controls testing, exceptions and remediation.

Ask the Senior Data Governance Analyst:

Are there controls wherein there is regular monitoring of unmatched customer orders?

### **# 1553 | Focus Area: Internal audit - MANAGEMENT**

Support timely communication of findings and recommendations to management, monitoring remediation of issues and performing validation procedures.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

Does the internal audit function report to a sufficiently high level of authority to assure that its findings will receive consideration?

### **# 1552 | Focus Area: Internal audit - MANAGEMENT**

Liaison so that your organization recommendations for internal control improvement and facilitating management action plans.

Ask the Senior IT Internal Auditor:

How do you control third parties?

### **# 1551 | Focus Area: Internal audit - MANAGEMENT**

Invest in identifying and analyzing the key inherent risks in the stakeholders business and the key controls that management has implemented to mitigate the risks.

Ask the ISO Internal Auditor:

Do you have a plan to inform internal and external stakeholders?

### **# 1550 | Focus Area: Internal audit - MANAGEMENT**

Invest in testing of controls to ensure they are working as designed by reviewing documentation, meeting with management to consider the business processes, and observing general business operations.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

Have adequate resources been provided by management to ensure project success?

### **# 1549 | Focus Area: Internal audit - MANAGEMENT**

Identify the root cause for control deficiencies and evaluate management action plans to address deficiencies.

Ask the Internal Audit Manager:

Does your organization ensure that the results of analysis are used to evaluate the effectiveness of actions taken to address risks and opportunities?

### **# 1548 | Focus Area: Internal audit - MANAGEMENT**

Champion Risk Management by periodically developing and delivering risk related training across your organization.

Ask the IT Internal Audit Director:

Which risk assessment tools would best facilitate the matching of controls to risks?

### **# 1547 | Focus Area: Internal audit - MANAGEMENT**

Be certain that your operation monitors reported issues and deficiencies including follow up and validation of

management actions.

Ask the Senior Agile Project Manager:

Is there an internal quality audit program that covers all areas of the operation to verify that procedures and policies are being followed?

### **# 1546 | Focus Area: Internal audit - MANAGEMENT**

Ensure you need to understand business processes, including internal controls, identify business risks, and work with (internal) client management to identify resolutions to mitigate risks.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

Is there a process for assessing, prioritizing and risks?

### **# 1545 | Focus Area: Internal audit - MANAGEMENT**

Operationalize teams focus on advisory projects and lead engagement management to successfully complete engagement objectives.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

Are the major internal audit projects being completed?

### **# 1544 | Focus Area: Internal audit - MANAGEMENT**

Participate in business development efforts by supporting targeting, proposal development, risk management, and contracting processes.

Ask the Manager, Internal Audit IT:

What is the current status of development of IT system if it is still under development?

### **# 1543 | Focus Area: Internal audit - MANAGEMENT**

Lead, motivate and develop IA team members consistent with your organizations vision and talent management strategy.

Ask the IT Internal Audit Director:

Is the result of an internal audit reported to your organizations leadership to establish a corrective action or an information security performance improvement program?

### **# 1542 | Focus Area: Internal audit - MANAGEMENT**

Review and approve Non Visit Activity daily to ensure timeliness of payroll processing and management of employee activity.

Ask the Senior Data Governance Analyst:

Does your organization impose upon employees a continuing affirmative duty to disclose any misconduct?

### **# 1541 | Focus Area: Internal audit - MANAGEMENT**

Provide feedback to management regarding IT best practices related to increasing efficiency and enhancing the control environment.

Ask the Manager, Internal Audit IT:

Does the internal audit activity assist your organization in maintaining effective controls by evaluating the effectiveness and efficiency and by promoting continuous improvement?

### **# 1540 | Focus Area: Internal audit - MANAGEMENT**

Liaison so that your group is involved in large ERP platforms and finance business processes in area of management and internal reporting.

Ask the Senior Data Governance Analyst:

Which processes or functions are involved or affected?

### **# 1539 | Focus Area: Internal audit - MANAGEMENT**

Invest in the review of operational, financial, and technology processes to provide management with an individual assessment of business risk, internal control, and the overall effectiveness and efficiency of the process.

Ask the IT Security Data Governance Analyst:

Can the available technology enable desired controls, warnings, and exception reports?

### **# 1538 | Focus Area: Internal audit - MANAGEMENT**

Operationalize an increased awareness in the business of the management of risk and the importance of sound business controls.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Is there a clear link between risk management, the control environment and business planning?

### **# 1537 | Focus Area: Internal audit - MANAGEMENT**

Operationalize the monitoring of the agreed remediation action plans to ensure that management is on track for successful and timely completion.

Ask the Senior IT Internal Auditor:

Does internal audit track status of corrective action to ensure timely remediation?

**# 1536 | Focus Area: Internal audit - CONTROL**

Evaluate risk and likely sources of potential financial misstatement for key operational processes due to IT systems/controls.

Ask the IT Security Data Governance Analyst:

Do your auditors have the right skills to effectively evaluate digitalization risks and controls?

**# 1535 | Focus Area: Internal audit - CONTROL**

Drive control optimization and automation opportunities, data analytics and process improvements.

Ask the Senior Internal Auditor IT, Internal Audit:

Who is missing from your intelligent automation program?

**# 1534 | Focus Area: Internal audit - CONTROL**

Confirm that your process manages evaluating IT systems and controls in relation to financial statements.

Ask the IT Security Data Governance Analyst:

What are effective methods for evaluating performance of integrity systems?

**# 1533 | Focus Area: Internal audit - CONTROL**

Serve as a value added member of your organization in monitoring the design and proper functioning of

internal control policies and procedures to help improve organizational performance.

Ask the IT Internal Audit Director:

Did you consider how your organizations performance could affect your QMS?

### **# 1532 | Focus Area: Internal audit - CONTROL**

Analyze, interpret, and evaluate complex research findings, financial data, internal controls and operational systems and procedures.

Ask the Internal Audit Manager:

Do you analyze and evaluate appropriate data and information?

### **# 1531 | Focus Area: Internal audit - CONTROL**

Safeguard that your design is involved in internal accounting controls and objectives and Sarbanes Oxley requirements.

Ask the Manager, Internal Audit IT:

Do you baseline test system generated reports used in key Sarbanes-Oxley controls?

### **# 1530 | Focus Area: Internal audit - CONTROL**

Be confident that your team is designing and testing control attributes to ensure effectiveness.

Ask the Senior Agile Project Manager:

How does your organization process complaints and assess the effectiveness of outcomes?



### **# 1529 | Focus Area: Internal audit - CONTROL**

Work closely with process owners to ensure corrective action plans are in place and to remedy any gaps identified with internal controls.

Ask the Internal Audit Manager:

Did you have any other types of sales transactions?

### **# 1528 | Focus Area: Internal audit - CONTROL**

Interface so that your workforce conduct process understanding and walkthrough meetings with control owners.

Ask the Senior Internal Auditor IT, Internal Audit:

What are the application level control considerations?

### **# 1527 | Focus Area: Internal audit - CONTROL**

Articulate key risk in business processes, assess control design and advise business owners on control improvements over financial reporting.

Ask the Senior Agile Project Manager:

What is internal control and why is it important to you?

### **# 1526 | Focus Area: Internal audit - CONTROL**

Invest in managing and reviewing the work products of third party contractors involved in testing and evaluation of controls.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

Are there internally defined standards for conducting,

reviewing, and reporting work?

### **# 1525 | Focus Area: Internal audit - CONTROL**

Formulate appropriate conclusions regarding the adequacy of internal controls, evaluate control deficiencies and propose remediation action to owners for effective resolution.

Ask the Senior IT Internal Auditor:

Does the audit committee review the adequacy of training and expertise of internal audit?

### **# 1524 | Focus Area: Internal audit - CONTROL**

Be confident that your workforce identifies and recommends opportunities to increase efficiency and effectiveness of operations while maintaining adequate controls to safeguard organization assets.

Ask the Internal Audit Manager:

Is the health management plan audited internally for effectiveness and continuous improvement?

### **# 1523 | Focus Area: Internal audit - CONTROL**

Make sure your organization performs responsibilities in accordance with Sarbanes Oxley controls.

Ask the Internal Audit Manager:

Who performs your Sarbanes-Oxley 404 testing?

### **# 1522 | Focus Area: Internal audit - CONTROL**

Oversee that your staff reviews and evaluates control structures to determine the adequacy of internal

controls, operating efficiency and (internal) customer service.

Ask the Senior Data Governance Analyst:

How often is the project organizational structure reviewed for validity and adequacy?

### **# 1521 | Focus Area: Internal audit - CONTROL**

Collaborate with various departments to monitor and maintain internal control processes and programs.

Ask the Senior Data Governance Analyst:

How much time do you devote to monitoring the processes?

### **# 1520 | Focus Area: Internal audit - CONTROL**

Develop organization wide and business process specific risk assessments to evaluate and address any impact the results may have on the control environment.

Ask the Internal Audit Manager:

What would your sample selection methodology be in a highly dynamic environment?

### **# 1519 | Focus Area: Internal audit - CONTROL**

Invest in the design and implementation of efficient and effective controls across your organization.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

What factors are considered when evaluating the design effectiveness of controls?

### **# 1518 | Focus Area: Internal audit - CONTROL**

Implement documentation including process flowcharts, process narratives, risk and controls matrix and evaluate controls.

Ask the Internal Audit Manager:

Has management implemented monitoring to detect strategic risks before a disaster hits?

### **# 1517 | Focus Area: Internal audit - CONTROL**

Identify and evaluate business and technology risks, internal controls which mitigate risks, and related opportunities for internal control improvement and implementation.

Ask the ISO Internal Auditor:

Does the monitoring process identify gaps in internal controls?

### **# 1516 | Focus Area: Internal audit - CONTROL**

Interface so that your workforce is conducting periodic meetings/walkthroughs with process owners to ensure any changes to process are updated and properly assessed for control gaps.

Ask the IT Internal Audit Director:

Are internal project status meetings held at reasonable intervals?

### **# 1515 | Focus Area: Internal audit - CONTROL**

Establish that your workforce examines and evaluates the effectiveness of internal controls and compliance with existing policies, procedures regulatory requirements.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Do management and the internal audit activity periodically assess the effectiveness and efficiency of fraud controls?

### **# 1514 | Focus Area: Internal audit - CONTROL**

Liaison so that your personnel documents, reviews, tests and assesses financial reporting processes and controls.

Ask the Senior IT Internal Auditor:

Are the results of quality assurance reviews provided to affected groups & individuals?

### **# 1513 | Focus Area: Internal audit - CONTROL**

Manage assessing the effectiveness of internal controls assessing whether the controls are properly designed, implemented and working effectively.

Ask the Senior IT Internal Auditor:

What is the relation between your organizational positioning of the internal audit function and the overall effectiveness and independence of your organizational governance system?

### **# 1512 | Focus Area: Internal audit - CONTROL**

Ensure your group assists with the evaluation of the design and operating effectiveness of organization controls.

Ask the Senior Internal Auditor IT, Internal Audit:

How is internal audits effectiveness ensured?

### **# 1511 | Focus Area: Internal audit - CONTROL**

Be certain that your workforce performs and documents process walkthroughs, control design assessments, and testing the operating effectiveness of controls.

Ask the Senior IT Internal Auditor:

How can companies systematically measure corporate culture, or equity in the workforce?

### **# 1510 | Focus Area: Internal audit - CONTROL**

Work with ISO technical teams to assess effectiveness of security controls to mitigate IT risks, identify design and/or operating gaps, and develop action plans to remediate.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

Does the internal audit function evaluate the adequacy and effectiveness of controls?

### **# 1509 | Focus Area: Internal audit - CONTROL**

Ensure your success is measured by the amount of internal control improvement, risk mitigation and overall positive change that you drive across your organization.

Ask the Senior IT Internal Auditor:

How do you measure success and ensure continuous improvement and ongoing success?

### **# 1508 | Focus Area: Internal audit - CONTROL**

Warrant that your company researches, analyzes, and interprets laws and regulations, accounting standards

and internal control theory to evaluate systems and processes supporting operational and compliance objectives.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

Do you have mechanisms in place to monitor compliance with applicable record keeping regulations?

### **# 1507 | Focus Area: Internal audit - CONTROL**

Be certain that your process is advising stakeholders on the strengths and weaknesses of controls and developing effective solutions.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

Have internal controls been documented and evaluated for the financial reporting processes?

### **# 1506 | Focus Area: Internal audit - CONTROL**

Make headway so that your design is helping to advise stakeholders on the strengths and weaknesses of controls.

Ask the Internal Audit Manager:

What are the expectations of senior management and other stakeholders?

### **# 1505 | Focus Area: Internal audit - RISK**

Be sure your staff is identifying departmental risks and communicating options to mitigate such risks.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

Are there other options besides outsourcing the internal audit or having it within your organization?

### **# 1504 | Focus Area: Internal audit - RISK**

Interface so that your team relationships, focusing on the identification of solutions to risks and issues.

Ask the ISO Internal Auditor:

Does management take a sufficiently broad perspective to risk identification?

### **# 1503 | Focus Area: Internal audit - RISK**

Understand and evaluate existing operations for risk and develop processes to mitigate those risks.

Ask the Internal Audit Manager:

What controls should management have in place to mitigate the risks associated with revenue transactions?

### **# 1502 | Focus Area: Internal audit - RISK**

Oversee that your staff understands the principles of identifying, assessing, and ranking risk.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Do all staff have a current job description; demonstrating line management and duties?

### **# 1501 | Focus Area: Internal audit - RISK**

Verify that your organization participates and assists with development and implementation of the annual risk assessment plan.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):



Do you retain a record of implementation and control corresponding records?

**# 1500 | Focus Area: Internal audit - RISK**

Lead (internal) clients and staff to develop (internal) client and project risk assessments, and implement opportunities.

Ask the Senior Data Governance Analyst:

How often do you hold performance improvement meetings with internal audit staff?

**# 1499 | Focus Area: Internal audit - RISK**

Be certain that your strategy is designing and performing data analytic procedures to identify emerging risks and patterns.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

Is your organizations risk management strategy taken into account?

**# 1498 | Focus Area: Internal audit - PROFESSIONAL**

Ensure you are able to effectively and independently communicate and find effective means of communication; able develop professional relationships.

Ask the IT Internal Audit Director:

Have activity relationships and interdependencies within tasks been adequately identified?

**# 1497 | Focus Area: Internal audit - PROFESSIONAL**

Assure your strategy is participating in considerations and creating relationships with professionals across business segments and corporate functions.

Ask the Senior IT Internal Auditor:

Does your business have the capabilities to conduct comprehensive internal auditing to verify the effectiveness of your quality management systems?

**# 1496 | Focus Area: Internal audit - PROFESSIONAL**

Establish that your group has oversight responsibilities for the recruiting, training, evaluating, and professional development of staff members.

Ask the Senior IT Internal Auditor:

Are all staff involved in testing, operating critical equipment, evaluating, signing and reporting results competent?

**# 1495 | Focus Area: Internal audit - ACCOUNTING**

Employ economic and accounting principles and practices in the analysis and reporting of financial data.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Does the transit organization administer an automated employee access control system and perform corrective analysis of security breaches?

**# 1494 | Focus Area: Internal audit - DATA**

Oversee that your company maintains passwords, data integrity and file system security for the desktop environment.

Ask the Senior Agile Project Manager:

What internal systems and audit or other controls does your organization use to measure and monitor liquidity?

### **# 1493 | Focus Area: Internal audit - DATA**

Evaluate programs on an ongoing basis by interpreting data, identifying trends, and making actionable recommendations for continual improvement.

Ask the Senior Data Governance Analyst:

What precautions are in place to keep internal audit out of the decision making process?

### **# 1492 | Focus Area: Internal audit - DATA**

Verify that your staff identifies relevant data sources, systems, owners, and data types that should be evaluated for potential data analytics opportunities.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

What is the internal deadline for submitting the pulled data so validation can occur and corrections can be made?

### **# 1491 | Focus Area: Internal audit - DATA**

Work closely with team members and other staff in your organization to develop or enhance data analytic capabilities.

Ask the Sr. Principal Quality Management System/Internal

Audit Specialist:

Does your organization consider the capabilities of, and constraints on, existing internal resources?

### **# 1490 | Focus Area: Internal audit - DATA**

Perform data analytics on large, complex data sets using advanced statistical methods and software.

Ask the IT Security Data Governance Analyst:

Should internal audit departments consider using an automated work paper software package?

### **# 1489 | Focus Area: Internal audit - DATA**

Ensure strong quantitative, analytical, data intuition, and problem solving skills, and oversee data analytics techniques.

Ask the IT Internal Audit Director:

Is your internal audit function taking advantage of collaboration, data extraction, analytics, and visualisation tools?

### **# 1488 | Focus Area: Internal audit - DATA**

Develop experience collecting and analyzing complex data, evaluating information and drawing logical conclusions.

Ask the Senior IT Internal Auditor:

Have you developed a methodology and/or tools to share information?

### **# 1487 | Focus Area: Internal audit - PROCESS**

Act as a team or project leader providing direction to team activities and facilitates information validation and team decision making process.

Ask the Internal Audit Manager:

Do you have in audit team all necessary IT skills?

### **# 1486 | Focus Area: Internal audit - PROCESS**

Make sure your process principles and processes for providing (internal) customer services; this includes setting and meeting quality standards for services, and evaluation of (internal) customer satisfaction.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Are the product quality standards clear, available & followed?

### **# 1485 | Focus Area: Internal audit - PROCESS**

Check that your personnel partners with Direct Marketing, Regional Marketing, IT and vendors to facilitate technical processes which support tier expiration and loyalty promotions.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

How do your organizations risks and controls align with the prospective vendors?

### **# 1484 | Focus Area: Internal audit - PROCESS**

Promote and encourage the accountability of process owners by maintain a collaborative relationship.

Ask the Sr. Principal Quality Management System/Internal

Audit Specialist:

Does the internal audit process have clear ownership and performance requirements?

**# 1483 | Focus Area: Internal audit - PROCESS**

Ensure clear, concise, actionable and practical observations and recommendations, with a well documented process for communication and clearance.

Ask the Senior Internal Auditor IT, Internal Audit:

Are procedures documented and implemented to ensure contract terms can and will be met?

**# 1482 | Focus Area: Internal audit - PROCESS**

Assure your operation is supporting process owners through training, reviewing, and providing guidance for the processes.

Ask the IT Security Data Governance Analyst:

Does the operation have a pest control program?

**# 1481 | Focus Area: Internal audit - PROCESS**

Develop experience defining business requirements, evaluation of solution options/alternatives, business process and business process documentation.

Ask the Manager, Internal Audit IT:

What other goods or services do you provide in your business?

**# 1480 | Focus Area: Internal audit - PROCESS**

Develop experience operating in large projects and throughout the lifecycle of project and process implementing cross functional transformation initiatives.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

What is the anticipated budget for implementing the audit technology?

### **# 1479 | Focus Area: Internal audit - COMPLIANCE**

Oversee that your company performs tests of records and accounts and verifies compliance with regulations and sound business practices.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

Which individuals have access to payroll records once processing is completed for a given month?

### **# 1478 | Focus Area: Internal audit - COMPLIANCE**

Lead or lead Compliance projects and investigations in partnership with the Compliance function.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

Is the applicant a party to any joint venture arrangements or partnership agreements?

### **# 1477 | Focus Area: Internal audit - COMPLIANCE**

Check that your personnel is building and managing relationships with organization stakeholders, while promoting the importance of compliance initiatives throughout your organization.

Ask the IT Internal Audit Director:

What is the importance of quality management systems for companies?

### **# 1476 | Focus Area: Internal audit - TECHNOLOGY**

Make sure your company is helping to bridge the gap between business needs and technology solutions through innovative designs.

Ask the IT Internal Audit Director:

Can internal audit help the business identify operational efficiencies and gaps that can be closed to make long term cost savings?

### **# 1475 | Focus Area: Internal audit**

Interface so that your team pioneers in your field and relentless in your pursuit of excellence.

Ask the IT Internal Audit Director:

Does dob perform all field inspections required as part of the permitting process?

### **# 1474 | Focus Area: Internal audit - WORK**

Ensure you work with you to help ensure a smooth transition from one relationship manager to the next as owners retire.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Can internal audit support any strategic transition by reviewing how any strategic change has affected the operations of the business, either positively or negatively?



### **# 1473 | Focus Area: Internal audit - LIAISON**

Liaison so that your workforce is developing and implementing initiatives that help improve the efficiency and effectiveness of your organization.

Ask the IT Security Data Governance Analyst:

Is the health management plan audited internally for effectiveness and continuous improvement?

### **# 1472 | Focus Area: Internal audit - PERFORMANCE**

Translate short term and long term department goals into team and individual performance goals.

Ask the IT Security Data Governance Analyst:

How can internal audit teams designate sample populations to test to gain confidence in the whole data sets?

### **# 1471 | Focus Area: Internal audit**

Abstain from the undue influence of the own interests or the interests of others in forming judgments by remaining impartial and objective.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

Who are the influencers in the business?

### **# 1470 | Focus Area: Internal audit - PARTNERS**

Warrant that your process partners and collaborates with property, corporate, and partner contacts to ensure deadlines are met.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

Are the outcomes of processes compared?

### **# 1469 | Focus Area: Internal audit - BUSINESS**

Verify that your process is providing support and feedback to business counterparts in the finance, operations, and IT environments.

Ask the Senior Data Governance Analyst:

How does the audit software support your internal review process?

### **# 1468 | Focus Area: Internal audit - ASSURANCE**

Make headway so that your strategy participates in assurance and advisory engagements, both IT and non IT, through evaluation of evidence and completion of engagement deliverables.

Ask the Manager, Internal Audit IT:

Who should be involved in the evaluation process, and who makes the decisions?

### **# 1467 | Focus Area: Internal audit - WORK**

Be ready to jump right in with (internal) client work, partnering with the team, and learning at a quick rate.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

What new skill or knowledge are you learning in your position?

### **# 1466 | Focus Area: Internal audit -**

## **ORGANIZATIONS**

Ensure your (internal) clients are an important part of your organizations success going forward, and critical to ensuring you obtain a fair buyout of your practice.

Ask the IT Internal Audit Director:

Does ongoing performance monitoring include obtaining stakeholder feedback?

### **# 1465 | Focus Area: Internal audit - INDIVIDUALS**

Ensure your workforce reflects such values and celebrates the individuals who make up your growing team.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

Did you consider how your organizations values could affect your QMS?

### **# 1464 | Focus Area: Internal audit - PROJECTS**

Invest in the completion of ad hoc projects, including cross business reviews of key business cycles.

Ask the Senior Agile Project Manager:

Does internal audit investigate areas significant to the key operational and financial risks faced by the business?

### **# 1463 | Focus Area: Internal audit - PROJECTS**

Make sure your design is mentoring others with less involvement and provide engagement review feedback throughout projects.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

What is the timing of the review engagement and who will be assigned?

### **# 1462 | Focus Area: Internal audit - PROJECTS**

Establish that your operation is performing various other tasks and special projects with priority.

Ask the Senior Internal Auditor IT, Internal Audit:

How do internal auditors compensation expectations change as the auditors assume more responsibility, gain more experience, and perform more complex tasks?

### **# 1461 | Focus Area: Internal audit - PEOPLE**

Ensure your employees are good at what they do, and you welcome people who bring enthusiasm and pride to work.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

Which controls would be the most appropriate means to ensure that terminated employees are removed from the payroll?

### **# 1460 | Focus Area: Internal audit - RESEARCH**

Ensure strong analytical, research, and organizational skills, issue identification/prioritization/.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Are there any capital management issues?

### **# 1459 | Focus Area: Internal audit - DEVELOPMENT**

Verify that your workforce demonstrates curiosity, motivation, enthusiasm for learning and self development.

Ask the Senior Internal Auditor IT, Internal Audit:

What new skill or knowledge are you learning in your position?

### **# 1458 | Focus Area: Internal audit - DEVELOPMENT**

Provide input and assistance in IA systems innovation, including concept development, program design, coding, and implementation of enhancements to all IA systems.

Ask the Internal Audit Manager:

Does the internal audit department provide input to your organizations ethics policy?

### **# 1457 | Focus Area: Internal audit - DEVELOPMENT**

Be certain that your personnel works closely with IT and Digital Ventures on loyalty system development, submitting requests for approval by Line of Business organization.

Ask the IT Internal Audit Director:

Is there a documented internal auditing system in place?

### **# 1456 | Focus Area: Internal audit - DEVELOPMENT**

Assure your operation informs the committee of important findings, developments, and activities with priority by the committees charter and work plan.

Ask the Senior Data Governance Analyst:

Does the systems current operation meet design objectives?

### **# 1455 | Focus Area: Internal audit - CHANGE**

Be the Picture of a Leader; leverage your motivation and expertise to drive change and make impact through collaboration with peers.

Ask the Senior Agile Project Manager:

Are your current internal audit resources and expertise sufficient given the magnitude of IT risk and the speed with which it can change and strike?

### **# 1454 | Focus Area: Internal audit - INFORMATION**

Use logic and reasoning to understand, analyze, and evaluate complex situations and research information to identify the strengths and weaknesses of alternative solutions, conclusions or approaches to the situation.

Ask the Senior Data Governance Analyst:

Which situations is a violation of the certified internal auditors code of ethics?

### **# 1453 | Focus Area: IPsec - SECURITY**

Perform internal audits and reviews to ensure compliance with all security policies and procedures which includes internal penetration and vulnerability scans.

Ask the Senior Agile Project Manager:

Does your organization have compliance officers or internal auditors?

### **# 1452 | Focus Area: OHSAS 18001 - MANAGEMENT**

Evaluate requests for corrective action from all personnel, interpret internal audit results, consider management review output, and issue corrective action to business units and personnel accordingly.

Ask the IT Internal Audit Director:

Which is a key issue to consider in developing audit objectives?

### **# 1451 | Focus Area: OHSAS 18001 - MANAGEMENT**

Oversee that your staff is responsible for reporting the results of internal audits to top management during Management Review events.

Ask the Senior Data Governance Analyst:

What is the method for determining staffing for the internal audit function?

### **# 1450 | Focus Area: OHSAS 18001 - MANAGEMENT**

Verify that your organization is responsible for assisting with the internal audit program in accordance with organization procedures and report the results of internal audits to top management for review.

Ask the IT Security Data Governance Analyst:

Does your organization establish a sound internal control procedures/risk management framework and periodically review the effectiveness of that framework?

### **# 1449 | Focus Area: OHSAS 18001 - QUALITY**

Support and participate in the internal auditing program in order to identify and report any potential and/or existing quality issues.

Ask the Senior Data Governance Analyst:

Does executive management participate in periodic quality system reviews that address quality related feedback from customers and internal quality metrics?

### **# 1448 | Focus Area: Risk and compliance - AUDIT**

Manage the execution of all audits performed by internal audit organization Corporate Audit and Assurance Services (CAAS) and external independent audits.

Ask the Internal Audit Manager:

Are internal audits done at least once per year?

### **# 1447 | Focus Area: Regulatory Technology - REGULATORY**

Report findings by writing the internal audit recommendation, ensuring alignment with corporate and regulatory standards.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

What is internal audits role in ensuring employees personal information is protected?

### **# 1446 | Focus Area: Regulatory Technology - REGULATORY**

Drive issues and actions resulting from internal audit, regulatory reviews and external audits to completion; work with action owners to gather and evaluate appropriateness of evidence.

Ask the Manager, Internal Audit IT:



How do you initiate corrective action?

**# 1445 | Focus Area: IT Audit - AUDIT**

Work with internal auditors and regulatory examiners to collect and prepare requested documents and consulting with stakeholders on remediation efforts.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

What is your procedure for audits and remediation of deficiencies?

**# 1444 | Focus Area: IT Audit - AUDIT**

Work directly with Internal Control, Internal Audit, and External Audit on SOX and IT internal audit-related activities including planning and oversight of IT internal audits, walkthroughs, testing, documentation of findings, issue remediation, follow-up, etc.

Ask the ISO Internal Auditor:

Do managers follow up on audit findings, noted discrepancies and corrective action plans?

**# 1443 | Focus Area: IT Audit - AUDIT**

Invest in the performance of IT audits in accordance with professional standards for internal auditing.

Ask the IT Security Data Governance Analyst:

How do you know your auditing and monitoring investment meets established criteria for conducting compliance efforts / audits / investigations?

**# 1442 | Focus Area: IT Audit - AUDIT**

Support the objectives of the internal audit department and remain objective in assessing IT internal controls.

Ask the Senior Data Governance Analyst:

Do you have an effective and documented system of internal controls?

### **# 1441 | Focus Area: IT Audit - AUDIT**

Support development of the Internal Audit data analytics program to improve the efficiency and effectiveness of audit engagements.

Ask the ISO Internal Auditor:

Does the internal audit activity monitor the results of consulting engagements as agreed with the client?

### **# 1440 | Focus Area: IT Audit - AUDIT**

Be sure your organization utilizes the Internal Audit Departments Charter, Internal Audit Policy and Procedures Manual, and the goals of your organization to create a consistent and quality approach to the audit function.

Ask the Senior Agile Project Manager:

How can the internal audit function create value in your organization?

### **# 1439 | Focus Area: IT Audit - AUDIT**

Conduct is in accordance with the highest ethical and professional standards of the internal auditing practice.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

Have any changes been made in your understanding or application of auditing standards that will significantly impact the scope of your audit?

### **# 1438 | Focus Area: IT Audit - AUDIT**

Liaison so that your strategy leads IT audit activities for your organizations Internal Audit function.

Ask the Senior Agile Project Manager:

What is internal audits assessment of your organizations ability to secure its IP?

### **# 1437 | Focus Area: IT Audit - AUDIT**

Make sure your process is conducting IT and operational controls reviews in the context of internal audit engagements.

Ask the ISO Internal Auditor:

Do you use management reviews to make improvements?

### **# 1436 | Focus Area: IT Audit - AUDIT**

Secure that your organization is leading IT risk assessment engagements to lead (internal) clients in development of the IT internal audit plan.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

How do you handle risk assessing your clients information assets?

### **# 1435 | Focus Area: IT Audit - AUDIT**

Develop experience performing internal audits of information systems and technology infrastructure.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Does your organization determine, provide and maintain the infrastructure necessary for the operation of its processes and to achieve conformity of products & services?

### **# 1434 | Focus Area: IT Audit - AUDIT**

Coordinate SOX program testing IT controls with co sourced internal audit IT team members, external audit IT team members, control owners, managers and executive management.

Ask the Senior IT Internal Auditor:

Is the program appropriately and effectively designed, implemented, documented, and resourced?

### **# 1433 | Focus Area: IT Audit - AUDIT**

Make sure the Internal Audit function provides your organization with objective and independent assurance services.

Ask the Senior IT Internal Auditor:

Do managers provide assurance on the effectiveness of the risk management?

### **# 1432 | Focus Area: IT Audit - AUDIT**

Lead audit management in executing IT internal audit programs and annual IT Sarbanes Oxley efforts.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

What are the obstacles that you have come by when executing your own internal audit program?

### **# 1431 | Focus Area: IT Audit - AUDIT**

Plan and lead the information technology (IT) aspects of the internal audit function; including development of the IT related audit plan and audits of compliance with company policies and internal controls, regulatory requirements, certification standards and best practices.

Ask the Internal Audit Manager:

What assurance is provided by internal audit to demonstrate your organization has effective controls over its significant risks, including fraud and corruption risks?

### **# 1430 | Focus Area: IT Audit - AUDIT**

Coordinate and manage the activities of co sourced Internal Audit IT team and External Audit IT team members.

Ask the Senior Agile Project Manager:

Has the project manager been involved in the appointment of key team members?

### **# 1429 | Focus Area: IT Audit - AUDIT**

Make sure the IT Auditor may direct and review the work performed by other internal audit personnel, including contract resources.

Ask the IT Security Data Governance Analyst:

What makes an internal audit process more effective?

### **# 1428 | Focus Area: IT Audit - AUDIT**

Execute testing of multiple IT assurance and advisory engagements in accordance with standards and expectations set forth in your Internal Audit Charter and the IT audit profession.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Are the expectations and responsibilities for all parties defined in contracts?

### **# 1427 | Focus Area: IT Audit - AUDIT**

Advise and influence a team of technical auditors; providing technical and quality oversight, advice to internal audit projects and consulting services regarding technologies, IT risk and controls, and provide guidance and training opportunities.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

Are conditions during sampling that could influence the interpretation of results stated?

### **# 1426 | Focus Area: System requirements - DATA**

Perform internal audits to support (internal) client data exchange and to ensure compliance with internal protocol and standard operating procedures.

Ask the IT Internal Audit Director:

Has the self auditing assessed the effectiveness of in place standard operating procedures to ensure compliance?

### **# 1425 | Focus Area: Sox - DATA**

Support the development of data analytics routines to

support audit activities performed by the Internal Audit team.

Ask the Manager, Internal Audit IT:

Do you link new product development to your business and marketing strategies?

### **# 1424 | Focus Area: Sox - MANAGEMENT**

Use professional judgement, in consultation with Internal Audit management, to evaluate testing materials received for sufficiency.

Ask the IT Internal Audit Director:

Does your system track all materials or product moved into or out of storage?

### **# 1423 | Focus Area: Sox - COMPLIANCE**

Guarantee your company collaborates with the local SOX compliance officer to maintain and implement effective internal controls and satisfy information requirements of external and internal auditors.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Does your organization retain documented information as evidence of the implementation of the audit program and the audit results?

### **# 1422 | Focus Area: Sox - AUDIT**

Establish and maintain a collaborative relationship with Internal Audit, Security, and IT teams to manage projects, improve processes between teams and ensure open communications.

Ask the ISO Internal Auditor:

Is a flowchart of the process to be audited available?

### **# 1421 | Focus Area: Sox - AUDIT**

Maintain Internal Audit and control testing competency through ongoing professional development.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

Does the chief audit executive maintain a training register for individual staff members?

### **# 1420 | Focus Area: Quality Systems - QUALITY**

Make sure the focus of the Quality Systems Engineer is centered on business system improvement following the internal auditing that identify areas of improvement and generate the need for effective Corrective Action.

Ask the Manager, Internal Audit IT:

Does your organization have ongoing, comprehensive and systematic processes for identifying risks?

### **# 1419 | Focus Area: Quality Systems - MANAGEMENT**

Make sure your staff oversees internal auditing, corrective action, management review, external registrar auditing.

Ask the IT Security Data Governance Analyst:

Has your organization determined and is providing the resources needed for the establishment, implementation, maintenance and continual improvement of your Quality Management System?



## **# 1418 | Focus Area: Quality Systems - COMPLIANCE**

Ensure that internal audits are conducted and recorded in compliance with local, divisional, and corporate requirements.

Ask the Internal Audit Manager:

Does the head of internal audit have a process in place to ensure that all staff are supervised appropriately throughout all audits?

## **# 1417 | Focus Area: Quality Systems - SUPPORT**

Support the internal audit program by conducting, participating in, and recording audit results and follow up actions.

Ask the Senior Agile Project Manager:

Have the internal auditors assessed whether a follow up audit may be needed?

## **# 1416 | Focus Area: TQM - QUALITY**

Supervise function including corrective actions, material disposition, internal audits, vendor control, trend analysis and cost of quality.

Ask the Senior Agile Project Manager:

What would an auditor need to do to obtain an adequate understanding of your organization and environment to identify risks that could result in material misstatement of the financial statements?

## **# 1415 | Focus Area: AS9100 - QUALITY**

Interface so that your group is responsible for Regulatory and Quality Systems Internal Audits.

Ask the Senior Agile Project Manager:

What is the objective of the internal audit of the QMS for the cluster group?

### **# 1414 | Focus Area: COBOL - SYSTEM**

Verify that your organization is performing internal audit reviews, which involves collecting and evaluating evidence of your organizations information systems, practices and operations.

Ask the Internal Audit Manager:

Which domain of the COBIT framework addresses the maintenance and change management of existing systems to ensure alignment with business needs and objectives?

### **# 1413 | Focus Area: CISA - COMPLIANCE**

Be certain that your process is responsible for building and maintaining relationships with control owners, cross functional teams, Internal Audit and IT teams to monitor your organizations compliance with established internal control related activities.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

Are written procedures established to verify ongoing compliance?

### **# 1412 | Focus Area: CISA - AUDIT**

Warrant that your organization works with the internal audit team to develop creative, practical, and cost effective recommendations for process improvements or

efficiency enhancements.

Ask the ISO Internal Auditor:

Will the audit findings be useful in making improvements in your organization?

### **# 1411 | Focus Area: Compliance Officer - COMPLIANCE**

Work closely with the Internal Audit department to ensure synergy between Compliance and Audit work plans, and to ensure effective audit and monitoring as it relates to the Compliance Program.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

How can it and internal audit collaborate more effectively to ensure the data and information governance program is an effective risk management mechanism?

### **# 1410 | Focus Area: Compliance Officer - COMPLIANCE**

Check that your workforce works with Internal Auditor to evaluate and enforce internal controls as they relate to compliance issues.

Ask the Senior Internal Auditor IT, Internal Audit:

Is there a conscious effort to communicate quality cost savings to the workforce?

### **# 1409 | Focus Area: Compliance Officer - COMPLIANCE**

Make sure the Chief Compliance Officer is responsible for overseeing the corporate compliance program (which includes comprehensive annual assessment, internal

audit, internal compliance committee, compliance education, and compliance hotline management).

Ask the Analyst, Internal Audit (Tech Risk Pillar):

Do you maintain your organizations internal audit program?

### **# 1408 | Focus Area: Compliance Officer - PERFORM**

Perform Internal Audits across different business functions and prepare reports on key findings.

Ask the IT Internal Audit Director:

Are all of the finance functions performing well?

### **# 1407 | Focus Area: Compliance Officer - INFORMATION**

Furnish examiners and internal auditors with requested information and manage follow up activities resulting from regulator and auditor communications.

Ask the IT Internal Audit Director:

Do internal auditors have sufficient knowledge of key information technology risks and controls?

### **# 1406 | Focus Area: Group Policy - WORK**

Work closely with compliance, internal audit and external audit teams to easily provide required evidence as well as close remediation gaps.

Ask the Senior Internal Auditor IT, Internal Audit:

How was the audit work coordinated with internal audit, internal loan review and the CFO?

### **# 1405 | Focus Area: HR Management - BUILD**

Build effective cross functional partnerships, notably between Human Resources, Legal, and Internal Audit to address compliance and operational risk relating to Human Resources.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Does the internal audit department have the resources to accomplish its objectives?

### **# 1404 | Focus Area: Mitigate Risk - RISK**

Use treatment plans, vulnerability assessments, internal audits, and risk assessments to create data driven reports that clearly outline areas for improvement.

Ask the Senior IT Internal Auditor:

Does the quality manual make reference to policies and procedures and outline the structure of the QMS?

### **# 1403 | Focus Area: Mitigate Risk - AUDIT**

Collaborate cross functionally with Marketing Finance, Marketing Strategy and Operations, Internal Audit, Controllership, Procurement, and Legal.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

How compliance and finance department could be involved in setting up the right process for internal and external auditor for procurement fraud?

### **# 1402 | Focus Area: Occupational health and**

## **safety - SAFETY**

Develop and manage internal health and safety audits of your organization, including risk assessments, at varying levels, and act as a trainer/advisor to internal auditors.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Are audits and any findings and corrective actions recorded?

## **# 1401 | Focus Area: Regulatory Requirements - SAFETY**

Conduct internal audits and surveillance to ensure adherence to company's procedures and policy in the areas of quality, safety and training.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

Do the internal auditors conduct the audits using audit programs?

## **# 1400 | Focus Area: Security Policies - COMPLIANCE**

Partner with Internal Audit and related teams to develop and maintain SOX compliance requirements.

Ask the Senior Internal Auditor IT, Internal Audit:

Do you need to invest in human resources or internal audit, develop skills and capabilities or encourage the use of multi disciplinary teams?

## **# 1399 | Focus Area: Technology Risk - AUDIT**

Secure that your staff is preparing and reviewing

workpapers as well as preparing final versions of internal audit reports.

Ask the Senior Data Governance Analyst:

Is internal audit aware of all changes made to the it system and are conversions monitored?

### **# 1398 | Focus Area: Technology Risk - AUDIT**

Lead, manage and execute complex IT assessment projects including internal audits, system implementations and specialized IT areas (cloud, dev/ops, agile development, ITIL).

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

Where is your data in the cloud?

### **# 1397 | Focus Area: environmental policy - ENVIRONMENTAL**

Certify your design is ensuring that internal audits of the Environmental Management System are conducted to ensure continued adherence to documented requirements.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

Is there a schedule for planning and performance of internal audits to verify the effective operation of the management system and to ensure the competency of work performed?

### **# 1396 | Focus Area: ISO 14001 - ENVIRONMENTAL**

Identify environmental considerations for all processes through internal audits and process mapping.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

How do you identify special processes during a Quality management system (QMS) or process audit?

**# 1395 | Focus Area: ISO 14001 - MANAGEMENT**

Verify that your strategy serves as the Internal Auditor for the Management Systems for ISO 9000 and ISO 14001 standards.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Do the auditors verify that there is no evidence of excessive trading in managed accounts?

**# 1394 | Focus Area: Audit - AUDIT**

Make sure the responsibility of a Workplace Investigator is to conduct a prompt, thorough, and fair investigation comprising background research, investigative interviews, and de-brief meetings in partnership with Employment Law, Security, HR Business Partners, Internal Audit, and the business.

Ask the Senior Agile Project Manager:

What are the training needs pertaining to emergency and pandemic flu contingency plans for internal and external business partners/departments?

**# 1393 | Focus Area: Audit - AUDIT**

Partner with Employment Law, Security, HRBPs, Internal Audit, and businesses to conduct a prompt, thorough, and fair investigation.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:



Are internal audits and management reviews conducted at planned intervals?

### **# 1392 | Focus Area: Plant Management - MANAGEMENT**

Oversee that your personnel is responsible for Quality Management System and ensures the requirements of AS9100 are implemented and sustained through the internal audit process.

Ask the ISO Internal Auditor:

Are raw ingredients traceable throughout the process?

### **# 1391 | Focus Area: Privacy Risk - PRIVACY**

Provide oversight for the BI and IT departments, Marketing department, Internal Audit and other stakeholders, in order to define, develop, implement and maintain policies and processes that enable consistent, effective privacy practices which minimize risk and ensure the confidentiality of protected consumer information, paper and/or electronic, across all media types.

Ask the Senior Agile Project Manager:

Is there any oversight provided during the year of the work performed by the treasurer?

### **# 1390 | Focus Area: PCI-DSS - COMPLIANCE**

Interface so that your company works closely with legal, compliance, finance, and internal audit on issues and projects.

Ask the Senior Internal Auditor IT, Internal Audit:

Can management consider accounting issues with the

auditor?

### **# 1389 | Focus Area: GSNA - MANAGEMENT**

Safeguard that your organization across your organization, work with IT management, department heads, Internal Audit staff, and others to verify that remediation plans are executed; verify via follow-up procedures that remediation plans your organization is implemented as planned to strengthen controls and mitigate identified risks.

Ask the Manager, Internal Audit IT:

Has management identified and analyzed risks that could prevent goals and objectives from being achieved?

### **# 1388 | Focus Area: internal audits - AUDIT**

Be certain that your operation assists with periodic financial audits including internal audits, external audits and peer reviews.

Ask the Senior Agile Project Manager:

Have appropriate employees been trained competently to carry internal audits?

### **# 1387 | Focus Area: internal audits - AUDIT**

Participate in ongoing enterprise risk assessment process to provide updates and inform the audit plan.

Ask the Senior Data Governance Analyst:

What is the likelihood that the risks could result in material misstatement?

### **# 1386 | Focus Area: internal audits - AUDIT**

Perform complex compliance audits and control design assessments for Privacy compliance requirements including planning, execution, remediation, and post remediation validation.

Ask the ISO Internal Auditor:

Which elements is important for an internal auditor to consider when performing a privacy risk assessment of your organization?

### **# 1385 | Focus Area: internal audits - AUDIT**

Deliver progress updates and audit results to Internal Audit management and cross functional stakeholders.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

How can internal audit add value by means of improvement rather than compliance?

### **# 1384 | Focus Area: internal audits - AUDIT**

Promote automation in completion of audit testing and innovate new ways of executing projects to drive continuous improvements in the delivery of internal audits.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Is data mining appropriate for all internal audits?

### **# 1383 | Focus Area: internal audits - AUDIT**

Make sure your operation manage relationships with the Internal Audit co sourcing partners to ensure cohesive and collaborative execution.

Ask the Internal Audit Manager:

Does the head of internal audit maintain good working relationships with members?

### **# 1382 | Focus Area: internal audits - AUDIT**

Ensure your strategy has involvement of project management practices, tooling, and executing audit projects through the lifecycle.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Is there an ideal fit between project complexity and project management?

### **# 1381 | Focus Area: internal audits - AUDIT**

Develop experience using data analytics in the audit lifecycle to effectively synthesize data, identify patterns/trends, derive meaningful insights.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Does the regular performance monitoring include means as automated identification and reporting of unusual IT transactions, the analysis of system use patterns, and internal privacy audits?

### **# 1380 | Focus Area: internal audits - AUDIT**

Ensure strong analytical skills necessary to prepare audit programs, work papers and reports and determine corrective action.

Ask the Senior Internal Auditor IT, Internal Audit:

What measures are in place to ensure that employees

keep the operating systems and programs up to date?

### **# 1379 | Focus Area: internal audits - AUDIT**

Guarantee your design performs extensive audits and monitoring visits to determine protocol compliance, including the consent process and eligibility criteria.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

Which do the data extraction protocols include?

### **# 1378 | Focus Area: internal audits - AUDIT**

Confirm that your operation generates an audit report or monitoring report, summarizing the findings of all deviations, discrepancies, and incorrect or missing data.

Ask the Senior Internal Auditor IT, Internal Audit:

Has the head of internal audit defined the need for and the form of any follow up action?

### **# 1377 | Focus Area: internal audits - AUDIT**

Make sure the Internal Auditor is responsible for designing, implementing, and coordinating all organizational audits, as well as, providing data and statistics necessary to maintain an audit risk assessment system for all auditable areas.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

What role can internal audit play in helping to create awareness within your organization regarding data privacy, data integrity, and data accessibility issues?

### **# 1376 | Focus Area: internal audits - AUDIT**

Make sure the Internal Auditor reports findings back to management concerning possible improvements and corrections.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Should the external auditors make inquiries of internal audit?

### **# 1375 | Focus Area: internal audits - AUDIT**

Confirm that your process develops specific audit plans and performs initial and follow up audits in accordance with professional standards.

Ask the ISO Internal Auditor:

How well do you understand mandatory internal controls audits in SOX?

### **# 1374 | Focus Area: internal audits - AUDIT**

Ensure your organization develops and maintains policy and procedure manuals for the internal audit function.

Ask the Senior Internal Auditor IT, Internal Audit:

Who develops objective performance criteria used to evaluate the work of internal audit?

### **# 1373 | Focus Area: internal audits - AUDIT**

Guarantee your company determines audit strategies and procedures for specific audit projects.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Is the independence of risk management, internal control

and internal audit guaranteed so that the executive committee is informed of major risks and control activities?

### **# 1372 | Focus Area: internal audits - AUDIT**

Make sure your company conducts a broad range of operational and financial auditing activities designed to lead the ASI in improving operating efficiency and effectiveness.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

Does an audit representative review the activities of systems design teams for audit and internal control requirements?

### **# 1371 | Focus Area: internal audits - AUDIT**

Establish that your operation audits financial and operational records and data to determine the effectiveness of internal controls and the level of compliance with applicable statutes, rules, procedures, policies, and regulations.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

Do the internal auditors determine whether your organization is in compliance?

### **# 1370 | Focus Area: internal audits - AUDIT**

Be confident that your group prepares internal audit reports containing data on records audited, test checks made, conclusions reached, exceptions taken, objections made by audited party, and proposed action.

Ask the Internal Audit Manager:

Will the criteria lead to findings and conclusions that

directly address the related audit objective?

### **# 1369 | Focus Area: internal audits - AUDIT**

Certify your design evaluates audit findings and prepares management response for the Executive Directors review and approval.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Has the emergency response plan been tested?

### **# 1368 | Focus Area: internal audits - AUDIT**

Be confident that your company works with management to prepares all necessary responses to audits, including corrective action measures.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

How is technology changing the way internal audit works at a your organization organizations?

### **# 1367 | Focus Area: internal audits - AUDIT**

Certify your operation resolves, or assists staff in resolving, complex and unusual problems related to audits.

Ask the Manager, Internal Audit IT:

Does the size of the management board cause any problems?

### **# 1366 | Focus Area: internal audits - AUDIT**

Ensure your personnel expands its knowledge in auditing, internal audit standards, fraud awareness, and



professional ethical standards.

Ask the Internal Audit Manager:

Does management support the ethics and anti fraud policies?

### **# 1365 | Focus Area: internal audits - AUDIT**

Receive formal training on how to plan and execute operational audits, including performing risk assessments, documenting business processes, risks, internal controls, and developing audit testing procedures.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Who is responsible for performing the internal audit?

### **# 1364 | Focus Area: internal audits - AUDIT**

Perform audit assignments, such as participating in process and internal control walkthroughs, preparing audit narratives/flow charts, performing audit testing procedures, identifying internal control gaps, and summarizing audit testing results.

Ask the Senior Data Governance Analyst:

Who is responsible for performing the internal audit?

### **# 1363 | Focus Area: internal audits - AUDIT**

Conduct and lead internal audits and controls testing, including preparing and reviewing of workpapers to ensure quality and objectives of audits are achieved.

Ask the Senior Internal Auditor IT, Internal Audit:

What internal controls, relevant to the services provided, are in place?

### **# 1362 | Focus Area: internal audits - AUDIT**

Coordinate with external auditors to provide supporting documentation needed for the financial statement audit.

Ask the ISO Internal Auditor:

Is there a code of conduct/ethics specific to internal auditors?

### **# 1361 | Focus Area: internal audits - AUDIT**

Make headway so that your group develops, directs and implements a comprehensive organization wide internal audit program.

Ask the Senior Data Governance Analyst:

Does the quality unit conduct an internal audit of the it groups disaster recovery backups and logs?

### **# 1360 | Focus Area: internal audits - AUDIT**

Oversee that your personnel interprets statutes, rules, regulations and procedures relating to and/or affecting audit policy as it relates to Internal Audits operations.

Ask the IT Internal Audit Director:

Are rules, procedures and desired behaviour clear?

### **# 1359 | Focus Area: internal audits - AUDIT**

Certify your workforce establishes and implements internal auditing policies, standards and procedures to support proactive risk management control,

accountability, economy and efficiency, and improving governance and business processes.

Ask the Senior IT Internal Auditor:

What is the overall effectiveness and efficiency of leadership and management?

### **# 1358 | Focus Area: internal audits - AUDIT**

Develop experience presenting audit findings to a legislative committee or a board of directors.

Ask the IT Security Data Governance Analyst:

Are there compliance findings over internal controls in the current audit?

### **# 1357 | Focus Area: internal audits - AUDIT**

Invest in the development of standardized internal audit programs, sampling methods, work papers, and deliverables.

Ask the Senior Data Governance Analyst:

Can human development turn the tide on internal displacement?

### **# 1356 | Focus Area: internal audits - AUDIT**

Serve as point of contact for your organization divisions on implementing recommendations from internal audits under the guidance of the COO.

Ask the Senior Internal Auditor IT, Internal Audit:

Is the management implementing internal audit recommendations and to what extent?

### **# 1355 | Focus Area: internal audits - AUDIT**

Lead essential aspects of the Internal Audit strategy and important programs, represent the Internal Audit department on interdepartmental teams.

Ask the IT Security Data Governance Analyst:

Does the senior management support the strategy implementation?

### **# 1354 | Focus Area: internal audits - AUDIT**

Make sure the Chief Internal Auditor is responsible for performing internal audits and testing transactions for compliance associated with internal controls.

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

Has your auditor requested that you make changes to your controls as a result of PCAOB requirements or inspection feedback?

### **# 1353 | Focus Area: internal audits - AUDIT**

Plan, supervise and conduct a financial and/or operational audit in an entity operating in a complex, multi-automated environment and analyze a variety of information including financial, accounting and other business operations.

Ask the Senior IT Internal Auditor:

What information does compliance provide to internal audit at your organization?

### **# 1352 | Focus Area: internal audits - AUDIT**

Check that your company is reviewing audit work papers

and ensuring that documentation is in accordance with your Quality Assurance guidelines.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

Does executive management participate in periodic quality system reviews that address quality related feedback from customers and internal quality metrics?

### **# 1351 | Focus Area: internal audits - AUDIT**

Oversee that your group is tailoring audit programs to ensure that appropriate risks identified in planning are addressed.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

How can it be ensured that the head of internal audit can provide an honest assessment of your organizations risks, management and internal controls?

### **# 1350 | Focus Area: internal audits - AUDIT**

Maintain a positive working relationship with your external auditors and oversee direct assistance.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Will your internal audit function understand the new risks associated with automation and be able to provide insights and assistance throughout the automation journey?

### **# 1349 | Focus Area: internal audits - AUDIT**

Oversee that your personnel reviews all audit evidence prepared by the internal staff and draw conclusions from evidence.

Ask the Senior Data Governance Analyst:

Is the audit work of sufficient detail to draw appropriate conclusions?

**# 1348 | Focus Area: internal audits - AUDIT**

Be sure your staff directs audit coordination with external auditors and ensures effectiveness of external services.

Ask the Manager, Internal Audit IT:

Are internal auditors selected in a manner that ensures the objectivity and impartiality of the audit process?

**# 1347 | Focus Area: internal audits - AUDIT**

Guarantee your workforce is providing technical guidance and business perspective to team of IA professionals leading and supporting the audit engagements.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

Did the internal auditors incorporate knowledge of controls gained from consulting engagements into evaluation of your organizations control processes?

# Priority - Ought to Have

## # From 898 To 1346

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### # 1346 | Focus Area: internal audits - AUDIT

Be confident that your strategy is incorporating data analytics in the teams audit processes and procedures.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

Should an internal audit function coordinate its efforts with your organizations chief risk officer?

### # 1345 | Focus Area: internal audits - AUDIT

Be certain that your organization is ensuring audit methodology adherence to organization of Internal Auditor standards.

Ask the Senior Data Governance Analyst:

Should your internal audit function be responsible to help add value and improve your business?

### # 1344 | Focus Area: internal audits - AUDIT

Be confident that your personnel is performing audits for non affiliated title insurance agents escrow accounts and settlement files.

Ask the IT Internal Audit Director:

Are you getting the value that lies between audits governance and consulting responsibilities?

### # 1343 | Focus Area: internal audits - AUDIT

Liaison with organization operations for the underwriter to remediate operational problems or control weaknesses disclosed on organization audit reports (non affiliated agents).

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

How frequently is each underwriter audited?

### **# 1342 | Focus Area: internal audits - AUDIT**

Make sure your strategy participates in meetings to consider audit results, recommendations, and management action plans.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Are there any missing that the internal auditor would consider essential to check the management of significant risks?

### **# 1341 | Focus Area: internal audits - AUDIT**

Interface so that your process documents audit work in accordance with established guidelines.

Ask the Senior Data Governance Analyst:

Have you established, implemented, and maintained a process for the recall of monitoring and measuring equipment requiring calibration or verification?

### **# 1340 | Focus Area: internal audits - AUDIT**

Assure your staff assists Lead Auditor with engagement planning and audit program development.

Ask the Analyst, Internal Audit (Tech Risk Pillar):



What effect would a rotation requirement have on competition for audit engagements?

**# 1339 | Focus Area: internal audits - AUDIT**

Perform portions of complex financial and/or operational audits utilizing independent judgment and discretion.

Ask the Senior Agile Project Manager:

What judgment did the auditor reach after analyzing the data?

**# 1338 | Focus Area: internal audits - AUDIT**

Make headway so that your staff present findings to Auditor in Charge and draft comprehensive and complete documentation of audited area.

Ask the IT Security Data Governance Analyst:

Are registers of financial delegations complete and communicated to all relevant staff?

**# 1337 | Focus Area: internal audits - AUDIT**

Confirm that your operation researches and applies data analytics and emerging audit techniques.

Ask the IT Internal Audit Director:

How does use of data analytics relate to your audit plan?

**# 1336 | Focus Area: internal audits - AUDIT**

Interface so that your team works closely with the Internal Audit leadership team to set department strategic plan and related activities.

Ask the IT Security Data Governance Analyst:

Which would be outside the scope of acquiring and developing human resources for an internal audit department?

### **# 1335 | Focus Area: internal audits - AUDIT**

Incorporate processes into the QMS regarding management of resources, training awareness, purchasing of materials and services, (internal) customer relationships, internal audits, monitor nonconforming products and investigate trends.

Ask the Internal Audit Manager:

What is partnership relationships between the key sectors?

### **# 1334 | Focus Area: internal audits - AUDIT**

Make sure the Chief Audit Executive provides leadership and direction to your organization, while ensuring audit operational objectives are in adherence to and compliance with regulatory standards and procedures.

Ask the Senior Internal Auditor IT, Internal Audit:

What procedures do you have in place to ensure new equipment is working as expected?

### **# 1333 | Focus Area: internal audits - AUDIT**

Develop process for reporting all audit findings which clearly articulate the risks and include recommendations which are documented and tracked accordingly.

Ask the ISO Internal Auditor:

Is the value of the work accomplished tracked and monitored?

### **# 1332 | Focus Area: internal audits - AUDIT**

Liaison so that your company ensures departmental compliance with applicable state and overarching policies and procedures, and applicable and industry auditing standards.

Ask the Manager, Internal Audit IT:

Have previous instances of non compliance been addressed?

### **# 1331 | Focus Area: internal audits - AUDIT**

Participate in the audit planning process, which covers formulating and determining the scope of review in conjunction with the Head of Internal Audit.

Ask the IT Internal Audit Director:

Does the auditor have an internal process to measure client satisfaction?

### **# 1330 | Focus Area: internal audits - AUDIT**

Conduct audit testing of specified area, prepare associated audit work papers to exacting standards and identify reportable issues and dimension of risk.

Ask the Senior Data Governance Analyst:

Are there shorter, more targeted training sessions to enable employees to timely identify and raise issues to appropriate compliance, internal audit, or other risk management functions?

### **# 1329 | Focus Area: internal audits - AUDIT**

Make headway so that your strategy is conducting financial, compliance and performance audits.

Ask the Senior Internal Auditor IT, Internal Audit:

Are you a driven, passionate auditor with solid experience in either internal audit or performance auditing?

### **# 1328 | Focus Area: internal audits - AUDIT**

Complete external, and internal audits requests, Sox requests and tax requests like R and D Tax Credit.

Ask the Internal Audit Manager:

How many different people in your organization complete the internal audits?

### **# 1327 | Focus Area: internal audits - AUDIT**

Be confident that your group lead assessment and risk prioritization, audit program development, work paper documentation, testing, controls evaluation.

Ask the Senior Data Governance Analyst:

Does your internal audit function identify or create strategic development opportunities and use mentorship to develop business leaders?

### **# 1326 | Focus Area: internal audits - AUDIT**

Ensure your Auditors build and maintain direct and positive relationships with your organizations leadership.

Ask the Consultant - Risk Advisory (Internal Audit & SOX):

Do the relationships involve items subject to

management discretion?

### **# 1325 | Focus Area: internal audits - AUDIT**

Make sure there is involvement relating to audit, accountancy or in the financial industry particularly Operations processes is advantageous.

Ask the IT Security Data Governance Analyst:

How much experience does your organization have in your organizations specific industry?

### **# 1324 | Focus Area: internal audits - AUDIT**

Perform and control the full audit cycle including risk management and control management over operations effectiveness, financial reliability and compliance with all applicable directives and regulations.

Ask the ISO Internal Auditor:

What other duties does the internal auditor perform?

### **# 1323 | Focus Area: internal audits - AUDIT**

Coordinate planning, approval, and execution of the annual internal SO audit schedule and program.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

What are your critical risks to the execution of the business model and strategy?

### **# 1322 | Focus Area: internal audits - AUDIT**

Safeguard that your staff is responsible for assisting in managing the internal audit function with a focus on

financial, regulatory, technology, operational, and other related tasks.

Ask the Senior IT Internal Auditor:

Have the audit reports of the service provider been reviewed to determine whether the audit scope, internal controls, and security safeguards are adequate?

### **# 1321 | Focus Area: internal audits - AUDIT**

Be sure your company assists internal audits with periodic reporting, development of project plan, championing internal control and corporate governance concepts throughout the business.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

How will you audit your suppliers, contractors, and internal development teams for security robustness?

### **# 1320 | Focus Area: internal audits - AUDIT**

Ensure your personnel performs internal audits on product/processes to ensure compliance to specifications.

Ask the Analyst, Internal Audit (Tech Risk Pillar):

Does the supplier ensure no product is used prior to inspection?

### **# 1319 | Focus Area: internal audits - AUDIT**

Establish that your personnel conducts quality audits as prescribed by the local quality registration (ISO or (internal) customer Requirements).

Ask the Sr. Enterprise Risk Analyst - Internal Audit:

Does iso 9000 require a full internal audit cycle prior to registration assessment?

### **# 1318 | Focus Area: internal audits - AUDIT**

Coordinate and perform internal audits of quality control records, training, test data batch documentation etc.

Ask the Internal Audit Manager:

Has your organization reviewed and controlled changes for production or service provision, to the extent necessary to ensure continuing conformity with requirements and retained records?

### **# 1317 | Focus Area: internal audits - AUDIT**

Participate in operational, financial, and compliance internal audits as well as special projects.

Ask the ISO Internal Auditor:

Does your internal audit function audit, advise on or participate in projects?

### **# 1316 | Focus Area: internal audits - AUDIT**

Work effectively in a team environment to plan, perform, and communicate the results of audit procedures, including the presentation of findings and recommendations to business process owners and upper management.

Ask the ISO Internal Auditor:

How does your organization measure performance results?

### **# 1315 | Focus Area: internal audits - AUDIT**

Make sure the Staff Internal Auditor is responsible for executing your organizations audit plan in accordance with internal audit standards, policies and procedures.

Ask the IT Internal Audit Director:

Are your organizations planning activities appropriate to its needs?

### **# 1314 | Focus Area: internal audits - AUDIT**

Certify your workforce participates and supports internal and external regulatory site visits, inspections, and audits.

Ask the ISO Internal Auditor:

Are there written procedures for handling regulatory inspections?

### **# 1313 | Focus Area: internal audits - MANAGEMENT**

Interface so that your group is responsible for the quality agenda in the value stream (coordination, management).

Ask the IT Internal Audit Director:

Why do you perform internal quality audits?

### **# 1312 | Focus Area: internal audits - MANAGEMENT**

Reduce incidents related to change management through building capability with operations and reliability on risk assessments.

Ask the Senior Internal Auditor IT, Internal Audit:



Is the head of internal audit or counter fraud assessing resources and capability?

**# 1311 | Focus Area: internal audits -  
MANAGEMENT**

Check that your design communicates with key contacts to obtain information that relates to strategic initiatives as highlighted by management.

Ask the Senior Data Governance Analyst:

Have all scope items and areas of focus highlighted in the scope and objectives been completed?

**# 1310 | Focus Area: internal audits -  
MANAGEMENT**

Create/update/review applicable procedures, records, documents and specifications which support your Quality Management System.

Ask the Manager, Internal Audit IT:

Have training records been updated in accordance with your system requirements?

**# 1309 | Focus Area: internal audits -  
MANAGEMENT**

Act as a backup support for the Project Manager during the times of absence, including leading (internal) client communication and management study activities.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Does the quality unit conduct an internal audit of the it

groups disaster recovery backups and logs?

### **# 1308 | Focus Area: internal audits - MANAGEMENT**

Guarantee your strategy identifies and evaluates significant exposures to risk and contributes to the improvement of risk management and control systems.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Do your organizations policies appropriately address relevant operational and financial risks?

### **# 1307 | Focus Area: internal audits - MANAGEMENT**

Confirm that your process is responsible for all aspects of work order process and follow up with staff and property management.

Ask the Manager, Internal Audit IT:

What are the problems or complaints you have heard from your back office staff regarding the receipt & processing of customer orders?

### **# 1306 | Focus Area: internal audits - MANAGEMENT**

Certify your process is working and communicating with others from a staff level to the top management levels.

Ask the Senior IT Internal Auditor:

Have staff received general health and safety awareness training?

**# 1305 | Focus Area: internal audits -  
MANAGEMENT**

Certify your operation is testing and confirming appropriate performance of control activities performed by management.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Do you know what performance based contracting is?

**# 1304 | Focus Area: internal audits -  
MANAGEMENT**

Ensure strong business performance management abilities monitoring the progress of work against schedules, budgets, and quality.

Ask the Senior Data Governance Analyst:

What kind of metrics should be used to track progress?

**# 1303 | Focus Area: internal audits -  
MANAGEMENT**

Provide leadership to management and process owners in developing and maintaining efficient and effective internal controls.

Ask the Internal Audit Manager:

Do you have the support of the leadership team and key stakeholders?

**# 1302 | Focus Area: internal audits -  
MANAGEMENT**

Provide professional and efficient call management for multiple IVR phone queues in order to meet performance standards for average speed of answer (ASA) and call abandonment rate.

Ask the Sr. Principal Quality Management System/Internal Audit Specialist:

Does one employee manage the ordering, control, storage and disbursement of office supplies?

### **# 1301 | Focus Area: internal audits - MANAGEMENT**

Ensure appropriate reporting of operations and escalations metrics, as well as responsible for providing updates to management as well as executive management.

Ask the Lead Director, SOX & Controls Assurance, Internal Audit:

Is internal audit independent of day to day management operations?

### **# 1300 | Focus Area: internal audits - MANAGEMENT**

Manage management requests regarding internal control assessments, process and procedure evaluations, special investigations and internal control education.

Ask the Senior Data Governance Analyst:

Are the providers vendors subject to the same controls and procedures?

### **# 1299 | Focus Area: internal audits - MANAGEMENT**