People Management
Level 3 – Integrated
Workforce Coordination

**Purpose** — To coordinate the development of the periodic audit and services plan to the human resource levels authorized to the IA activity. Because resources are often constrained, the IA activity needs to use appropriate methods to set priorities on planned projects and services to limit its commitments to a “doable” quantity and type of projects and services.

**Essential Activities**
- Estimate the quantity and scope of audit and other services that would be required to complete the IA activity’s proposed work plan.
- Compare required resources to the quantity and scope of work that could be produced by the existing staff complement (based on number and expertise level of internal auditors available).
- Use prioritization “filters”\(^1\) to link the audit activity’s periodic work-plan projects, commitments, and assignments to the maximum internal audit staff capacity (both for number and expertise of staff).

**Outputs**
- A periodic audit and services plan that represents full utilization of budgeted/authorized resources available to complete the work plan.\(^2\)

**Outcomes**
- Resources to carry out the periodic audit and services plan.
- Organizational continuation of the IA activity’s base human resource levels to discharge its responsibilities from year to year.

**Institutionalizing Practice Examples**
- Senior management support for the necessary resources to implement the periodic audit and services plan.
- Organizational policy on workforce coordination.
- Formal periodic (annual or multiyear) planning process.
- Training.

---

\(^1\)Prioritization filters are the criteria used to rank audits in order of priority. For instance, when audit projects on the proposed periodic work plan exceed the number of staff hours available, what means are used to determine the priority of specific projects in order to reduce the number/scope of proposed projects to those which the IA activity is capable of carrying out? These criteria may include “management interest,” “extent of problems already occurring,” or other risk factors. In addition, prioritization filters may involve decisions about how a proposed project will be conducted. For example, if engineering expertise were required by a potential audit, but not available in audit staff, should the IA activity outsource the specialization or defer the audit until internal staffing can be carried out?

\(^2\)Learning how to “budget” and coordinate the periodic audit and services plan to the existing capacity and capabilities of internal audit staff provides the “stepping stone” skill that audit managers need to begin the higher-level process of basing human resource proposals on the organization’s risk profile and the IA activity’s role in supporting/assisting/participating in the organization’s risk management function.