Agile Auditing

About This Course

Course Description
Internal audit and internal auditors must be agile — able to add value in a nimble way in response to disruptions and evolving risks faced by the organization. Specific agile software development methodologies and an agile mindset support innovations in the internal audit process to better enhance and protect organizational value. This is agile with a big “A”!

Are you ready to help your internal audit activity become Agile?

This course takes the mystery out of agility. It starts with an overview of the values and principles of Agile software development and introduces scrum – a framework which can be used to manage complexity in the internal audit engagement process. Compatibility with the International Standards for the Professional Practice of Internal Auditing (Standards) is covered to dispel common misperceptions about whether Agile auditing aligns with professional standards. With an emphasis on interaction, this course includes breakout sessions to provide participants with opportunities to actually practice Agile auditing.

Who will benefit from this Course?

This course will benefit chief audit executives (CAEs) and audit directors and managers who want to better understand the value of Agile auditing and learn how to implement Agile auditing methodologies. The course also is a great tool for training staff of internal audit departments that are making the transition to Agile auditing using scrum.

Course Objectives
At the end of the course students should be able to:

- Describe Agile auditing.
- Examine the compatibility of Agile auditing with the Standards.
- Recognize Agile software development methodologies.
- Explain the scrum process framework.
- Summarize the value of various Agile auditing iterations, including Agile Lean, Agile Lite, and Full Agile.
- Recognize change management considerations and other success factors for implementing Agile auditing.
- Construct Agile auditing artifacts.
- Perform Agile auditing ceremonies.
Course Topics

Unit 1: Defining Agile Auditing
- Emergence of auditing with “agility.”
- Agile “little a.”
- Agile “big A.”
- Comparing agile internal auditing to traditional internal auditing.
- Compatibility with professional standards.

Unit 2: Understanding Agile Software Development
- Waterfall development methodology.
- History of agile software development.
- Manifesto for agile software development: Values and principles of agile.
- Relating the agile manifesto to agile auditing.
- Advantages and disadvantages of agile software development.

Unit 3: Scrum Process Framework
- Scrum overview.
- Scrum roles.
- Scrum artifacts.
- Sprints and sprint ceremonies
- Benefits of scrum.

Unit 4: Agile Auditing Iterations
- Agile auditing implementation iterations overview.
- Agile Lean.
- Agile Lite.
- Full agile internal auditing.

Unit 5: Deciding to Go Agile
- The strategic business case.
- Pros and cons.
- Leadership.
- Change Management.
- Agile auditing mindset shift.
- Common Challenges.
- Common benefits: the value proposition.

Unit 6: Implementing Agile Auditing Using Scrum
- Retrofitting scrum to the internal audit activity.
- Pre-planning: the treasure hunt.
- Sprints: fieldwork cycles.
• Reporting and wrap up.

Unit 7: Practice: Mock Agile Audit
• Create a project canvas and project backlog.
• Complete a sprint planning ceremony.
• Complete a sprint review ceremony.
• Complete a sprint retrospective ceremony.

Course Information

Course Duration: 2 Days
CPE Hours Available: 16
Knowledge Level: Intermediate
Field of Study: Auditing
Prerequisites: Participants should come with a basic knowledge of the internal audit process.
Advance Preparation: None
Delivery Formats: eLearning (Group-Internet-Based); On-site Training (Group-Live); Seminar (Group-Live)