

Dear Q&A

I am an audit manager in an in-house internal audit function. I report to the head of internal audit.

With the pandemic crisis currently happening, I asked the head of internal audit if perhaps our internal audit function should take some time off from the audits we are doing in line with the approved internal audit plan and use the time to help out our organisation in any area where help might be needed. The head of internal audit replied that the audit committee approved the internal audit plan and we must continue to action it by performing audits. I figure we are getting in the way at this difficult time, but the head of internal audit sees it differently. Plus, he said what could we do anyway because we need to stay independent.

What do you think?

Answer

With internal audit functions positioned within organisations and internal auditors working for and being paid by their organisation, we would think internal auditors would have a strong interest in organisation survivability and would want to do everything they could to help.

This is a topical subject right now. This week the IIA-Australia issued a new Factsheet on 'Internal Audit and Pandemics'.

http://iia.org.au/sf_docs/default-source/technical-resources/2018-fact-sheets/internal-audit-andpandemics.pdf?sfvrsn=2

Your head of internal audit might win the battle, but he could lose the war if your organisation goes under and you lose your jobs.