

Dear Q&A

A lot of people seem to be talking about agile internal auditing.

What does this mean?

Answer

Agile auditing delivers a nimble internal auditing response and approach for the changing dynamics in the organisation's risk landscape to provide timely assurance and insights to senior management.

It is characterised by efforts to enhance internal audit activities so perceived dynamics in the risk landscape can be more effectively addressed by internal audit functions. The methods are non-standard and focus on making process improvements to traditional internal audit approaches. In some cases, agile software development methodologies are used to fundamentally change the mindset and underlying processes for how internal audit engagements are executed.

The IIA-Australia has issued a fact sheet titled 'Agile Internal Auditing' available at:

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