

## Remote Auditing – Frequently Asked Questions

The international COVID-19 pandemic is impacting auditing activities through the need to protect the health and wellbeing of our communities. Due to these restrictions, your organisation will be assessed using remote auditing techniques to evaluate ongoing compliance.

### WHAT WILL BE ASSESSED?

In conducting a remote audit, the same evidence is required as for an onsite audit. This involves a site inspection, management, staff and client interviews (as required), access to client files (as required), review of policies other relevant documents and records.

### HOW WILL MEETINGS OCCUR?

At a minimum, audits involve an opening and closing meeting at the commencement and close of an audit and interviews with staff, management / governance representatives and clients.

As client interviews may only occur via phone (or via videoconference, should this be the client's preference) if a client wishes to only have a face to face interview this unfortunately cannot be accommodated at this time. If the target sample of client interviews is unable to be reached due to this reason, this will be justified in the audit report.

These meetings will still occur virtually. This may be via any of the methods listed below.

### WHAT INFORMATION AND COMMUNICATION TECHNOLOGY CAN BE USED TO CONDUCT THE AUDIT?

Methods of communication are flexible to accommodate your pre-existing ICT. For example, if you use a citrix or intranet platform and are able to grant the auditor temporary access to this platform, this would be one form of communication used to conduct the audit.

Forms of communication may include:

- Video conferencing and screen sharing platforms e.g. Microsoft Teams, Zoom
- Telephone e.g. phone calls or Facetime
- File sharing platforms e.g. citrix, Dropbox, Sharepoint

However, if you have alternative ideas of platforms for how auditors may access information, please let us know.

### HOW WILL PRIVACY OF INFORMATION BE MANAGED THROUGHOUT THIS PROCESS?

IHCA Certification is accredited by JAS-ANZ to use ICT for audit purposes. This accreditation includes ensuring the integrity, confidentiality and security of all audit records and information.

Remote auditing requires a visual inspection of the site using Microsoft Teams, Skype, Zoom or another video teleconferencing platform. This is to be organised prior to audit between the organisation, the Auditor and your Client Manager.

Should a remote audit not occur due to ICT issues, your Client Manager will need to be advised as soon as possible to enable alternative arrangements to be made.

As an organisation, you should refer to your own policies and guiding legislation surrounding appropriate communication methods and around providing electronic and paper-based information; this could be through Dropbox, Sharepoint access, etc. Organisations should only use secure platforms to share sensitive information.

### COVID-19 HAS IMPACTED OUR ORGANISATION, AND OUR CURRENT OPERATIONS. HOW WILL THIS AFFECT OUR AUDIT?

This may mean you have reduced staff for the auditor to interview, or additional phone numbers to call due to staff working from home. We are flexible in our approach. Let us and your auditor know where there may be changes to your organisation due to the impacts of COVID-19.

Organisations should also provide the auditor with their Disaster Management / Business Continuity Plan.

### REFERENCES

IAF ID3:2011 Informative Document for Management of Extraordinary Events to Circumstances Affecting ABs, CABs and Certified Organisations

IAF MD4:2018 IAF Mandatory Document for the Use of Information and Communication Technology (ICT) for Auditing Purposes