

Sending an Internal Audit Test for Review

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Overview

Internal Audit Staff members will review the Internal Audit Test attached to an Internal Audit Project. Internal Audit Tests are designed to evaluate the effectiveness of a Control. Once a member of the **Internal Audit Leads/Managers** user group has moved the audit project into the **Fieldwork** state, staff members can review the tests attached to the project. Once a test has been reviewed and updated, it is then sent back to the lead for the final review.

User Account Requirements

The user account used to log into Resolver must be added to the Internal Audit Staff user group.

Related Information/Setup

Before creating an Internal Audit Project, you must first assess what elements you want to audit, create an Audit Plan, and manage the plan by advancing the plan through the different statuses until the plan is Active.

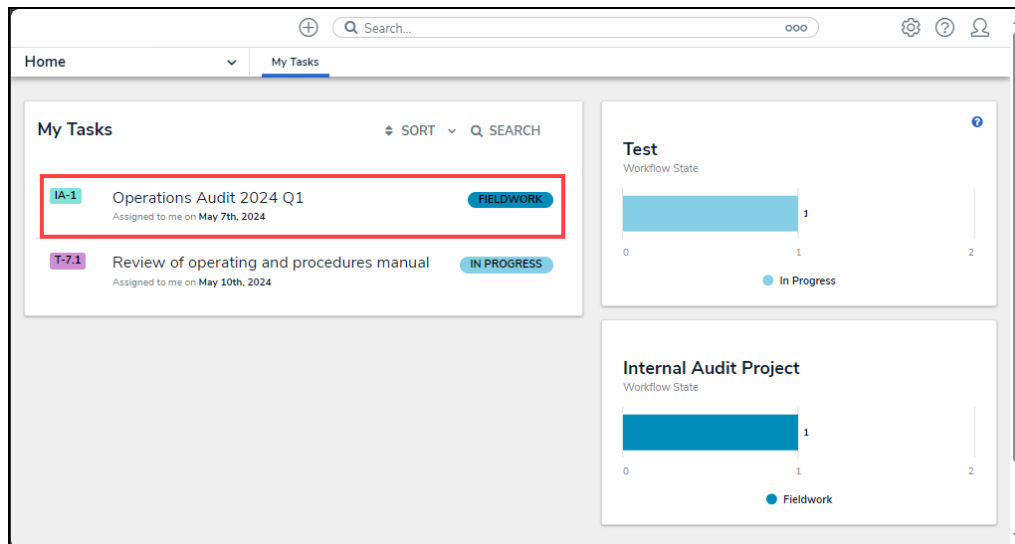
- [Create an Internal Audit Plan](#)
- [Activating an Internal Audit Plan](#)

Please refer to the [Creating an Internal Audit Project](#) article for further information on creating an Internal Audit Project.

Please refer to the [Final Test Review as an Internal Audit Lead](#) article for further information on finalizing a test review.

Navigation

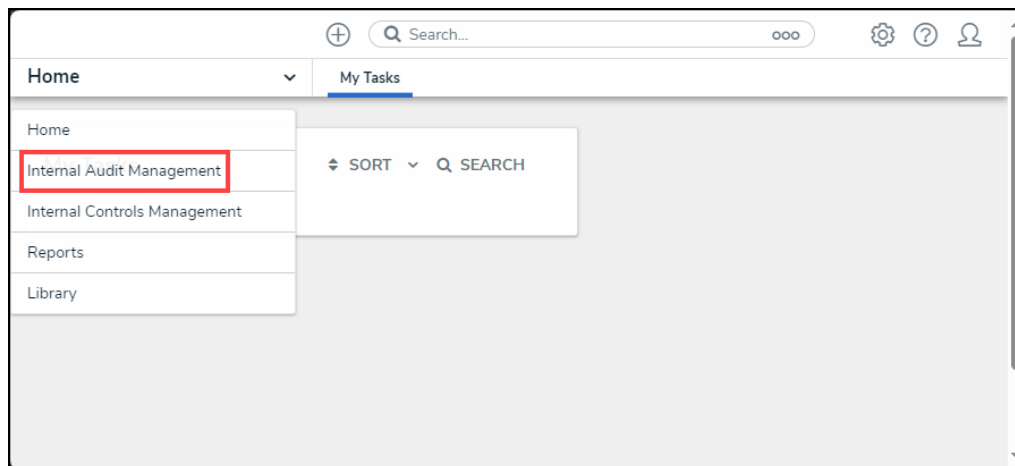
- From the **Home** screen, click an Internal Audit Project in the Fieldwork stage from the **My Tasks** section.



My Tasks

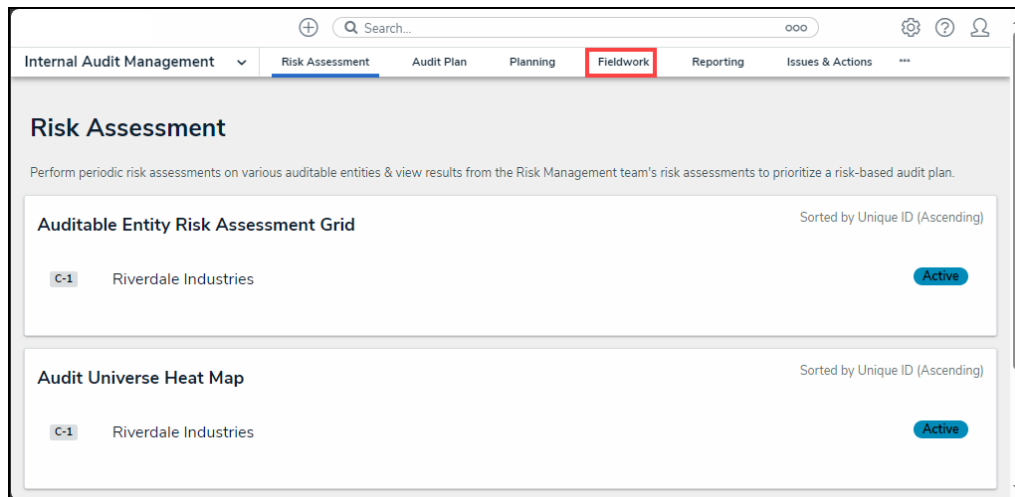
Alternate Navigation

1. From the **Home** screen, click the **Home** dropdown and select the **Internal Audit Management** link.



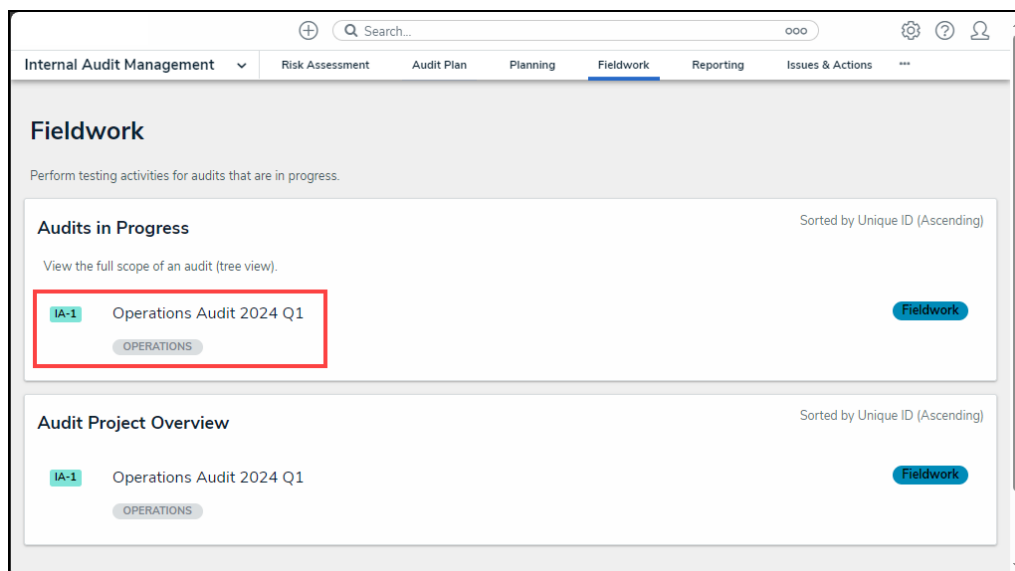
Home Dropdown

2. From the **Risk Assessment** screen, click on the **Fieldwork** tab.



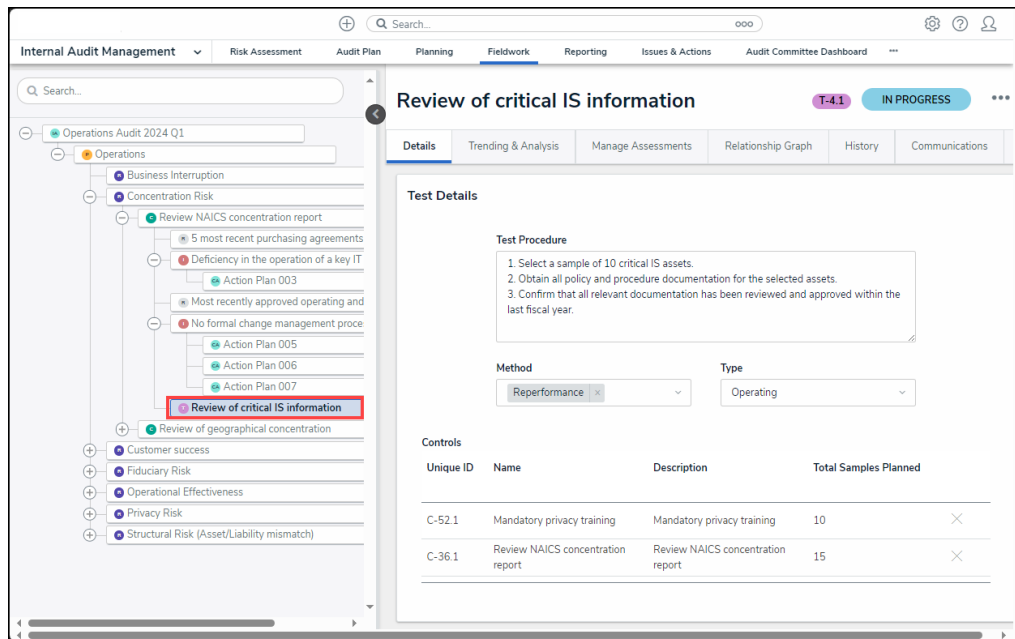
Fieldwork Tab

- From the **Fieldwork** screen, click on the **Internal Audit** report name that contains the **Control Test** you want to perform from the **Audits in Progress** section.



Internal Audit Report

- From the **Audit Project Overview** screen, click on the **Expand** icon on the **Navigation Tree** to expand the nodes until you find the desired tests.
- Click the test to open the **Test Details** tab. Tests are indicated with a **T** icon next to the test name on the node.



Test Overview Pop-up

Filling out an Internal Audit Control Test

1. **(Optional)** From the **Test Details** tab, users can apply edits to the following fields:

- **Test Procedure:** The **Test Procedure** field allows you to enter step-by-step test instructions.
- **Method:** Select a test method from the **Method** dropdown list. Multiple methods can be added for each test.
- **Inspection:** The **Inspection** method involves evaluating an entity's assets (e.g., missing data files, etc.)
 - **Inquiry:** The **Inquiry** method involves conducting employee interviews to gain insight into job responsibilities and procedures.
 - **Observation:** The **Observation** method involves a person observing a process or activity without direct connection with the people being observed.
 - **Reperformance:** The **Reperformance** method involves the auditor reproducing internal controls.
 - **Analytical Procedure:** The **Analytical Procedure** method looks at the entity's financial reporting standards (e.g., GAAPs, etc.).
- **Type:** Select a test type from the **Type** dropdown list.
 - **Design:** A **Design** test looks at an entity's current controls and whether the control in place effectively satisfies the control's objectives for alleviating the risk.
 - **Operations:** An **Operations** test looks at an entity's current controls and whether the control is operating as designed, and if the person performing the control is conducting the control effectively (e.g., authority, education, etc.).

- **Controls Table:**

- **Unique ID:** The Controls unique ID number which represents the control throughout the system.
- **Name:** The control's name.
- **Description:** A brief description of the control.
- **Total Samples Planned:** The number of samples planned to be tested.

The screenshot shows a web application interface for 'Review disclosure processes'. At the top, there is a search bar and a 'REVIEW' button. Below this, there are tabs for 'Details', 'Trending & Analysis', 'Manage Assessments', 'Relationship Graph', 'History', and 'Communications'. The 'Details' tab is selected, showing 'Test Details'. This section includes a 'Test Procedure' text area with three steps, 'Method' and 'Type' dropdown menus (set to 'Inspection' and 'Operating' respectively), and a table of controls.

Unique ID	Name	Description	Total Samples Planned
C-13.1	Disclosure of personal information to third parties	The entity's privacy policies address the disclosure of personal information to third parties.	13

Test Details Tab

2. In the **Test Evaluation** section:

- **# of Samples Tested:** Enter the number of samples tested.
- **# of Samples Failed:** Enter the number of samples that failed the Audit Test.
- **Test Result Summary:** Enter the test result's description in the text box.
- **Working Papers:** Add supporting document files (up to 100 MB per file) to the Audit by dragging and dropping the files in the designated area or clicking the **Add File** link and selecting a file from the connected PC, the following file types .bat, .exe, .gif, .sh, .dll, and .com cannot be uploaded. You can also add web links to supporting documents by clicking on the **Click to add a web link to a file** section within the **Working Papers** field or clicking the **Add Link** link. Enter a **Display Name** and **URL Link** on the **Web Link** pop-up and click the **+ Add Link** button to add a web link.

The screenshot shows the 'Test Evaluation' form in the Resolver application. The form includes fields for '# of Samples Tested' (1) and '# of Samples Failed' (0). Below these is a 'Test Result Summary' text area containing the text: 'The personal information policy is being reviewed and approved in accordance with company standards.' A green status bar indicates 'Your content is saved' and 'Remaining characters: 19899'. Under the 'Working Papers' section, there are buttons for '+ ADD FILE' and '+ ADD LINK'. A red rectangular box highlights the '+ ADD LINK' button and the associated pop-up form. The pop-up form has two input fields: 'Display name' and 'URL link', and an '+ ADD LINK' button at the bottom.

Web Link Pop-up

- **Test Results:** Select the test's result from the **Test Result** dropdown list.

This screenshot shows the same 'Test Evaluation' form, but with the 'Test Result' dropdown menu open. The dropdown menu displays a single option: 'Pass', which is preceded by a green circular icon. The rest of the form, including the 'Working Papers' section with '+ ADD FILE' and '+ ADD LINK' buttons, remains visible in the background.

Test Evaluation Section

3. Click **Send for Review** to send the test to the Internal Audit Lead for review. The system will automatically fill out the **Prepared By** and **Prepared On** fields using the ID of the user who sent the test for review and today's date.

Search...

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Applications

Test Sign-off

Preparer name and date will be filled in automatically when "Send for Review" is selected.
Reviewer name and date will be filled in automatically when "Review Complete" is selected.

Prepared By

Reviewed By

Prepared On

Reviewed On

SEND FOR REVIEW

Send for Review Button