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Guidance on remote auditing for the use of internal auditors

Specialists* from the Internal Audit Service at the European Commission, assisted by the ECIIA have described the journey to adopt remote auditing.

The purpose of this guidance is to describe what remote auditing is, how to assess whether or not an audit is suitable to be conducted remotely, the tools that are available for remote auditing and how to approach remote auditing in the organization.

It describes a number of practices not yet commonly used in the organization, learned during the Covid 19 pandemic, which the auditors should consider when performing a remote audit.

It includes a number of checklists:

- to assess the conditions to conduct an audit engagement remotely or on site,
- to define the appropriate communication for remote auditing with the auditees and the risks and opportunities,
- to organize remote auditing and tips to avoid the practical difficulties.
- and a roadmap for implementing remote auditing through the audit process.

The guidance has been prepared by members of the Internal Audit Service of the European Commission and input has been collected amongst ECIIA members. It is a very useful document for the internal audit departments that want to enhance remote auditing in their organization and an interesting sharing of experience from various internal audit departments in Europe.

* The document has been developed by Luka Varenina, member of the Internal Audit Service of the European Commission, with the support and input from other members of the Internal Audit Service of the European Commission. Additional input and assistance was provided by the ECIIA coordinated by Peter Hartog, CEO ad Interim, Manager Professional Practices at IIA Netherlands.



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ABOUT THE ORGANISERS

ECIIA

The ECIIA is the voice of internal audit in Europe. Our role is to enhance corporate governance through the promotion of the professional practice of internal auditing.

Our members comprise 34 national institutes of internal auditing from countries that fall within the wider European region, representing 48 000 members. The ECIIA mission is to further the development of good Corporate Governance and Internal Audit at the European level, through knowledge sharing, developing key relationships, and impacting the regulatory environment, by dealing with the European Union, its Parliament and any other European regulators and associations representing key stakeholders.

The European Commission

This document has been prepared in collaboration with the European Commission. However, it only reflects the views of the authors and the Commission cannot be held responsible for any use which may be made of the information contained therein.

