

Conducting an audit in the COVID-19 environments has proven to be very challenging and has resulted in rather ingenious solutions to these challenges being devised.

Challenges	Solutions
<p><b>1. Limitations to in person visits while a Process Owner has to demonstrate how the organisation's systems work.</b></p>	<p>Arrange a mutually convenient time when all face to face conversations and inspection of original documents can occur. Ensure that it is so coordinated that more than one person is not asking for the same information.</p> <p>Consider alternative procedures, e.g, third party confirmation of transactions.</p>
<p><b>2. Handling documents which are touched by multiple persons.</b></p>	<p>a. Mandating use of gloves or letting documents "sit" for some period before reviewing. re: H&amp;S guidelines/ protocols for auditing</p> <p>b. Clients encouraged to scan documents</p>
<p><b>3. The ability to consider the non-verbal messages that an interviewee's body language would have presented.</b></p>	<p>Listen carefully and ask probing questions.</p>
<p><b>4. Challenges validating reviewer and preparer sign-offs if hardcopy files are not available. Documentation and evidence to support controls/ Information Provided by the entity (IPE) – electronic submissions considered acceptable, reliance on system generated reports.</b></p>	<p>Arrange for a mutually convenient time that inspection can occur with all COVID-19 protocols observed.</p>
<p><b>5. Challenge for the auditor to become more adept and auditing through the use of the Information Technology infrastructure. Testing of IT general controls, application controls, end-user computing become even more necessary.</b></p>	<p>Use of trained Computer Information System Auditors (CISA) Specialists.</p>
<p><b>6. Challenge for the business to move away from paper files to electronic archives and the safety and integrity of data banks &amp; repositories.</b></p>	<p>Confirm data integrity and understand business continuity plans.</p> <p>Insert a confidentiality clause in the Engagement Letter to ensure safety and security of information submitted electronically.</p>
<p><b>7. Due to work from home arrangements and rotation schedules, availability of Process</b></p>	<p>Utilise the available communication portals that exist e.g. Zoom, Microsoft Teams.</p>

<p><b>Owners to provide information and respond to queries is a challenge/constraint, it is taking longer to receive information and audit requests appears to be a lower priority where Process Owners are on shorter assigned shifts. This impacts the timeframe for scheduling of an audit.</b></p>	<p>Have planning meetings with the client at least two months before the year end and include discussion on logistics and COVID-19 protocols.</p>
<p><b>8. Would Inland Revenue Department accept scanned documentation?</b></p>	