Agile Internal Audit Process

The Division of Audit (DoA) at Florida A&M University ("FAMU" or “the University”) uses the Agile Auditing structure to complete the individual projects. While each project is unique, the core process followed by FAMU’s DoA is the same. Agile Auditing involves iterative and incremental planning, time-boxed work increments (referred to as “sprints”), close collaboration with stakeholders throughout the project, iterative releases of work products, and prioritization of work based on the needs of the University. The process is depicted below and discussed during the Kick-Off Presentations:

**The Beginning**
The audit team collaborates with key stakeholders of the organization, department, program, or process to define the project at a high level. The initial plan developed at the beginning of an Agile project focuses on defining the scope and key objectives for the project, identifying management concerns and known issues, and establishing the concluable areas that will direct the focus of planning, testing, and reporting. A timeline of events (also known as the “Storyboard”) is created. Once the planning is complete, a Kick-Off Presentation (also known as the Entrance Conference) is conducted.

**The Middle**
The middle section of an Agile project takes place in sequential work cycles commonly referred to as “sprints.” Think of these work cycles as chapters in a story, where some chapters build off their predecessor while others may stand on their own. The first step of each sprint is to create a work plan (sometimes referred to as a “sprint backlog”). The sprint backlog determines what is to be accomplished during each sprint.
Each sprint has a set length (which can range from one to four weeks) with a defined beginning and ending date. Each sprint begins with a planning exercise where goals for the current cycle are identified, risks are prioritized, and testing procedures are defined. Once the sprint planning is complete, audit testing begins. On the last day of the sprint, a review meeting (also known as a “transition meeting”) is conducted where observations are discussed with audit team members and other relevant stakeholders.

The Transition meeting represents an incremental reporting exercise and may produce an actionable report item for which the audit client will begin developing responses or action plans. This is different from traditional audit reporting where reportable items may be held from formal communication to stakeholders until all fieldwork activities and audit reviews are complete.

Finally, an important element of the middle section of Agile IA that is unique to this process is for the audit team to evaluate its own performance in each sprint and make changes or other adjustments to improve work in subsequent sprints. At the conclusion of each sprint, a new sprint starts with planning. Any tasks not completed in a prior sprint are added back to the project backlog and reassessed for inclusion in subsequent sprints.

**The End**
The final segment of the Agile Auditing process involves final reporting and wrap up of the audit project once all activities from the middle segment are complete. The final report should be an accumulation of the reporting increments that were delivered during sprint Transition Meetings throughout the Agile project.

As with the traditional internal audit process, a final written audit report will be issued, including any responses developed by management. The audit team will also perform wrap-up procedures to close out the audit according to its own internal processes.