Reviewing a Test as an Internal Audit Lead

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Overview

Once a member of the Internal Audit Team has reviewed a test attached to an internal audit project in the **Fieldwork** phase, it is assigned to the Internal Audit Lead for final review.

Related Information/Setup

Please refer to the Creating a New Test article for further information on creating a new test.

Please refer to the Sending an Internal Audit Test for Review article for further information on sending a test for review.

User Account Requirements

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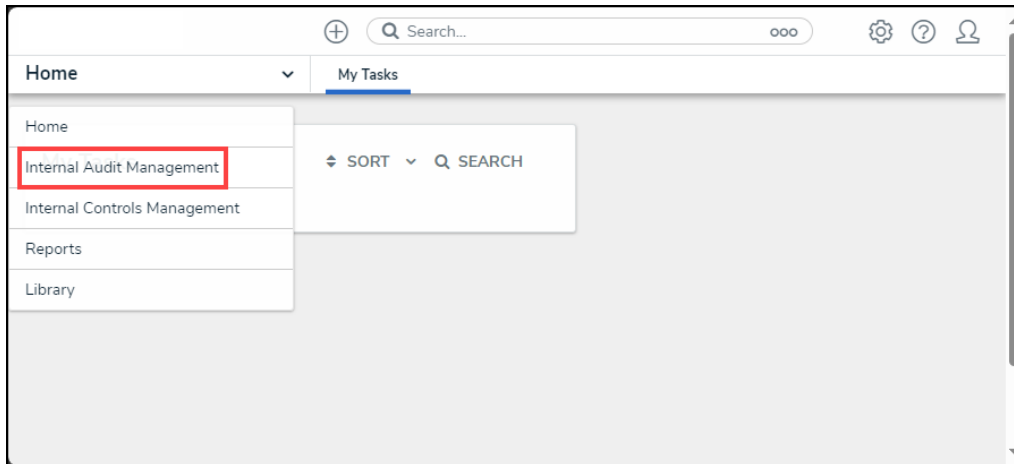
Navigation

- From the **Home** screen, click a Test in the Fieldwork stage from the **My Tasks** section.
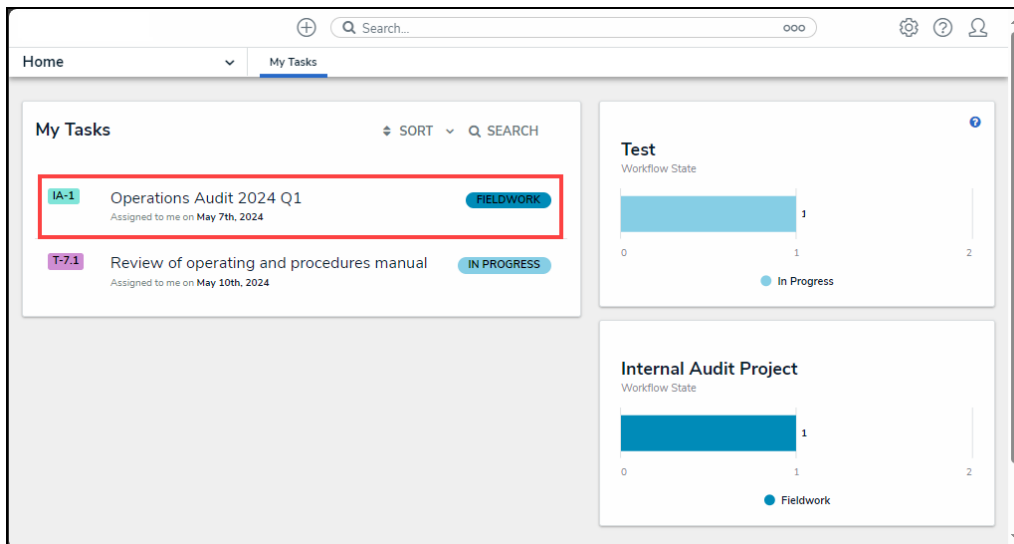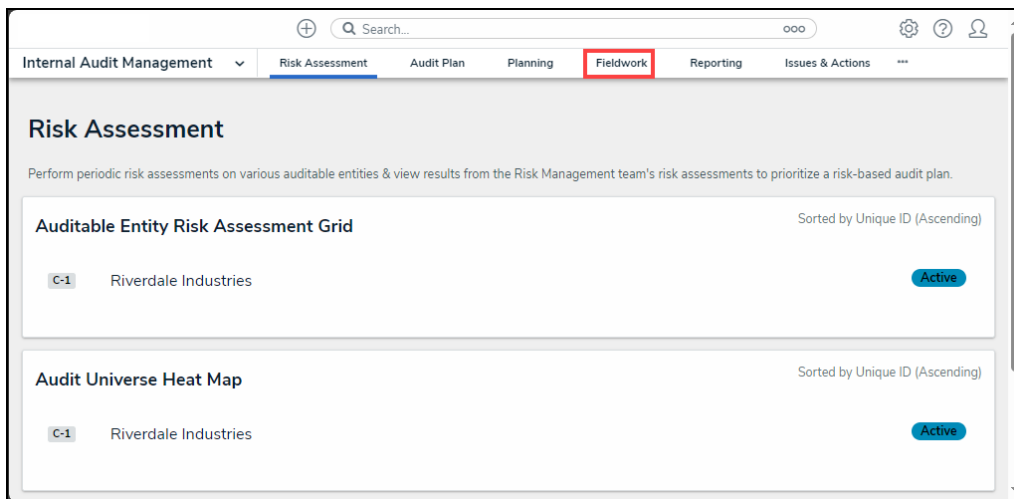

My Tasks

Alternate Navigation

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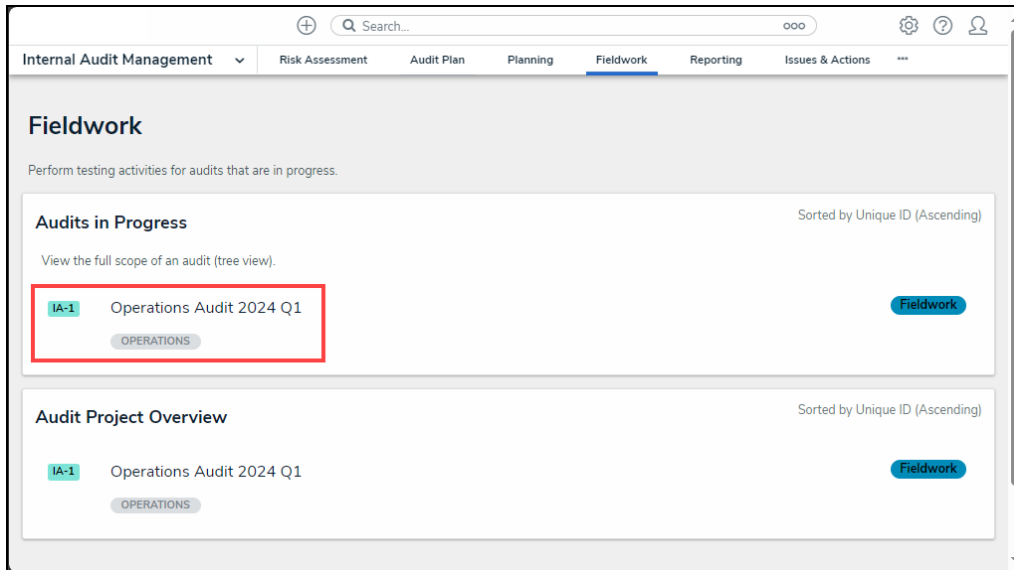
Home Dropdown

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

Fieldwork Tab

3. 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

4. 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.

5. Click the test to open the **Test Details** tab. Tests are indicated with a **T** icon next to the test name on the node.
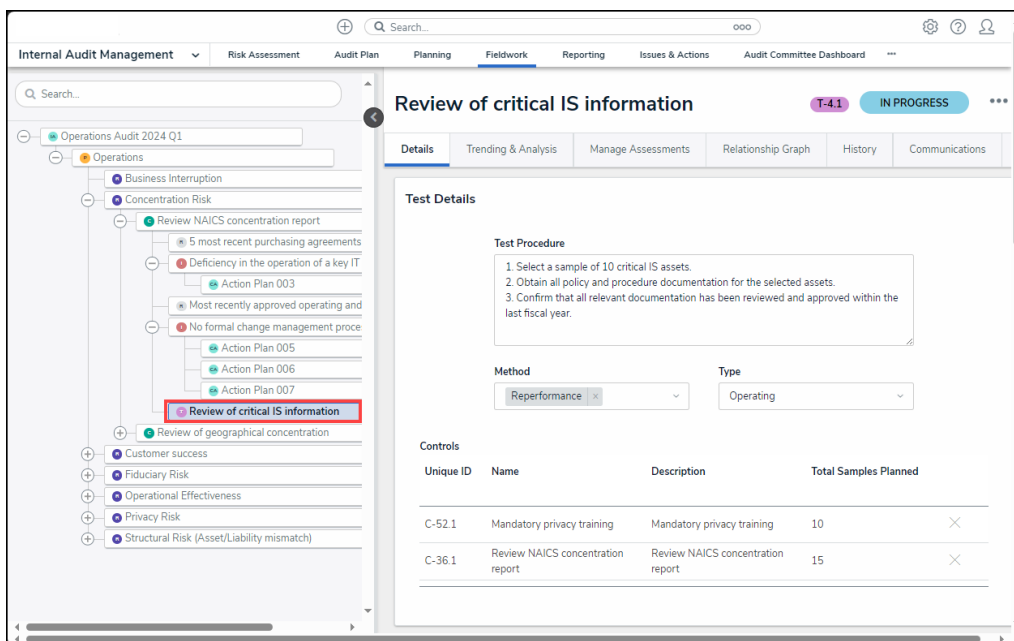

Test Overview Pop-up

Reviewing a Test as an Internal Audit Lead

1. From the **Test Details** tab, review the details of the test.

   - **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 menu:
    - **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.
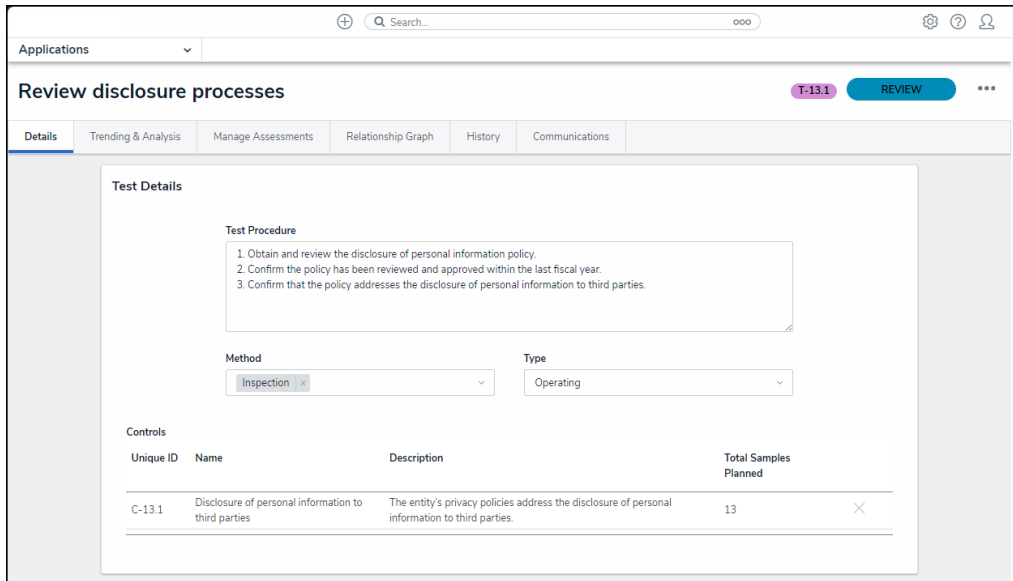
Test Details Tab

2. From the ***Test Evaluation*** section, review the test procedure results.

- **# 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.

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

Test Evaluation section

3. From the **Test Sign-Off** section:

   • Click **Return to Tester** if further edits are required.

   • Click **Review Complete** if the test has been completed.

Test Sign-Off Section