

Submit a Test for Review - Internal Audit

Last Modified on 02/17/2023 10:22 am EST

Overview

An Internal Audit Control Test is designed to Test the effectiveness of a Control to prevent and predict Risks.

User Account Requirements

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

Related Information/Setup

You also need to ensure that the user you are using to log into Resolver is part of the Internal Audit Leads or Internal Audit Managers user group. Please follow the link below for instructions on **Creating a User Group** and **Adding a User to a User Group** :

- [Creating a New User Group](#)
- [Adding a User to a User Group](#)

For further information on how to scope an Internal Audit Project, please refer to the article Define the Scope of an Internal Audit Project.

- [Define the Scope of an Internal Audit Project](#)

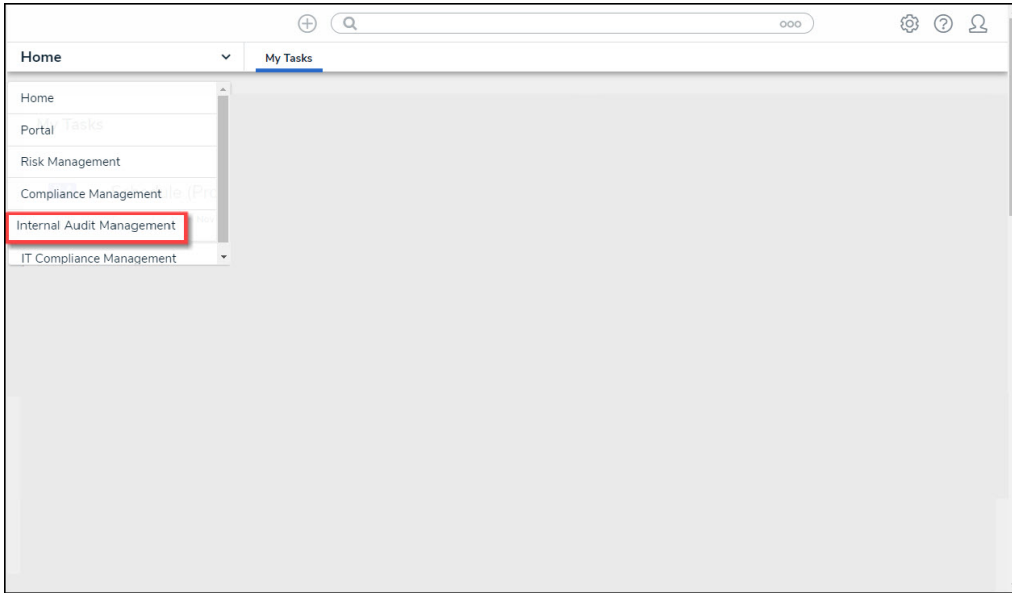
Please refer to the article Create an Internal Audit Test for information on creating a new Test.

- [Create an Internal Audit Test](#)
-

Navigation

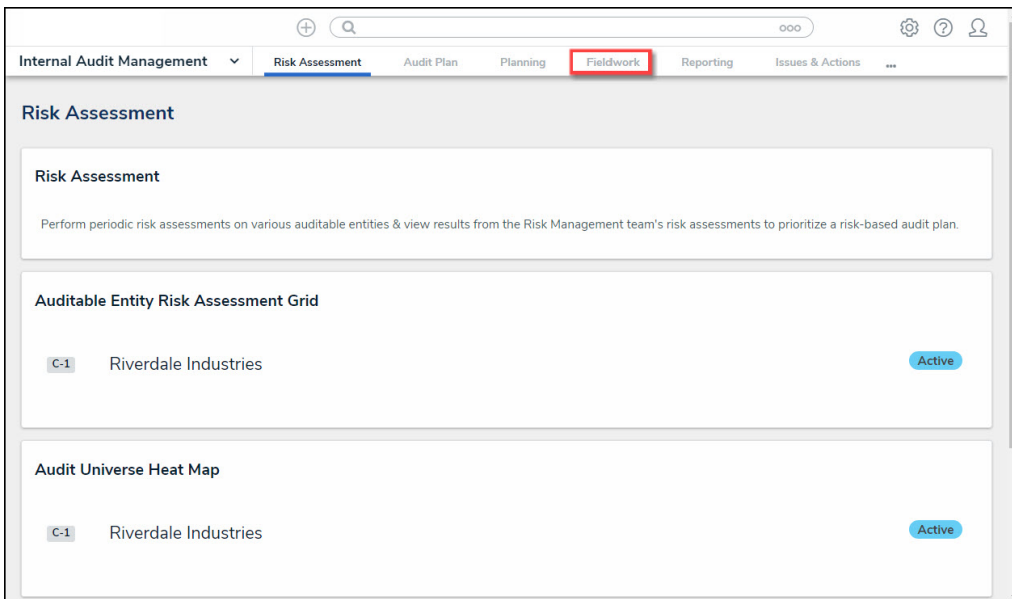
All internal audit projects that require action will also appear on the user's [My Tasks](#) section on the **Home** screen. However, Resolver recommends you access Controls through Internal Audit Management for easy navigation.

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



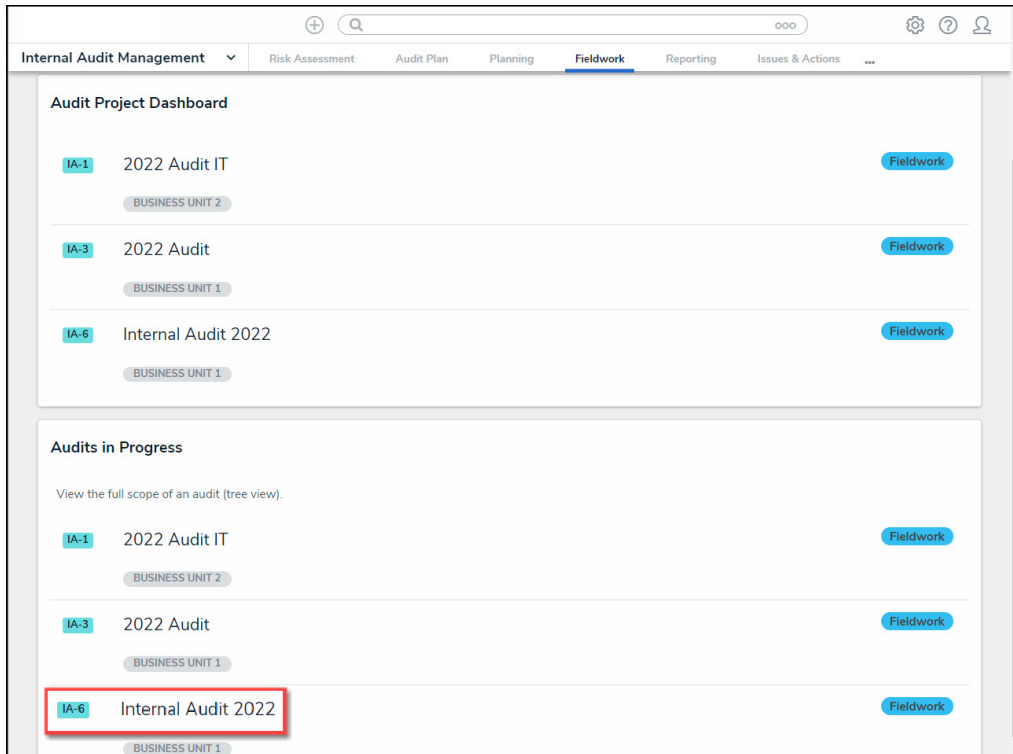
Internal Audit Management Link

- From the **Risk Management** screen, click on the **Fieldwork** link.



Fieldwork Link

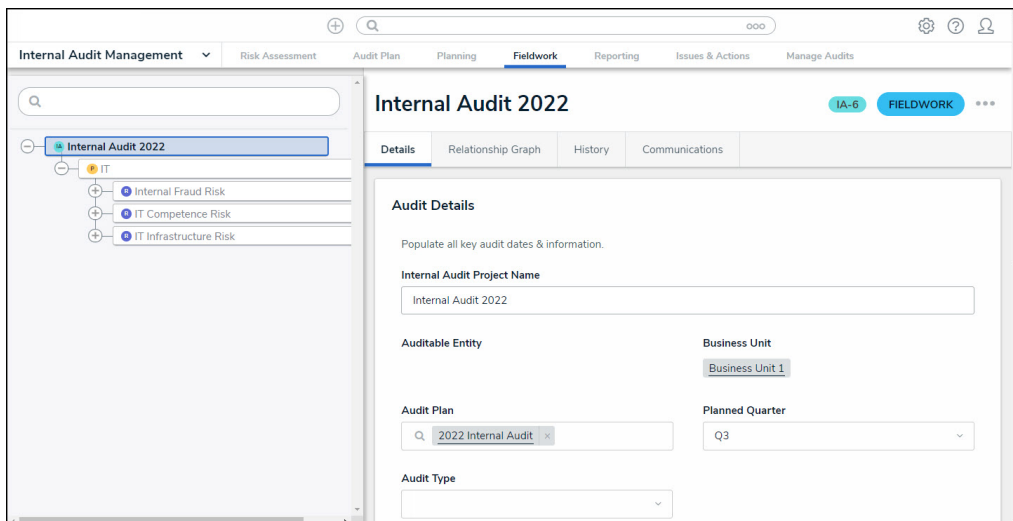
- From the **Fieldwork** screen, click the Internal Audit Project that contains the control you want to review from the **Audits in Process** section.



Click an Internal Audit Project

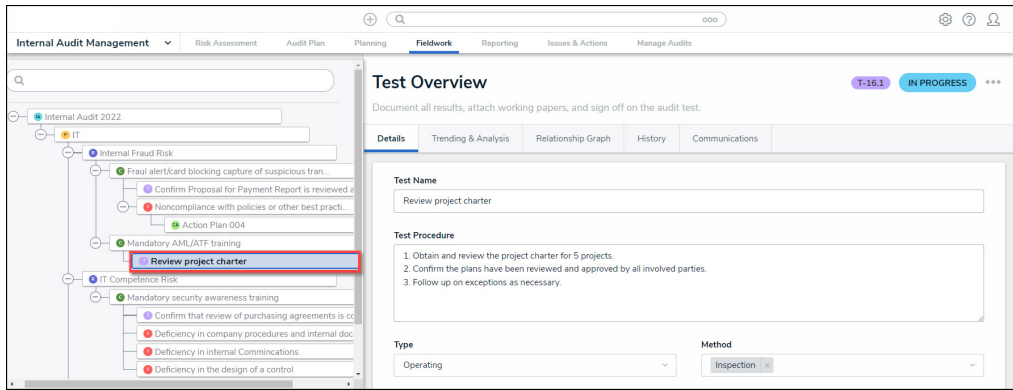
Submitting an Internal Audit Test

1. From the **Audit Project Review** screen, use the navigation tree to the left to expand the nodes until you find the desired Test.



Internal Project Review Screen

2. Click on a **Test**. The **Test Overview** screen will appear in the right panel of the screen.

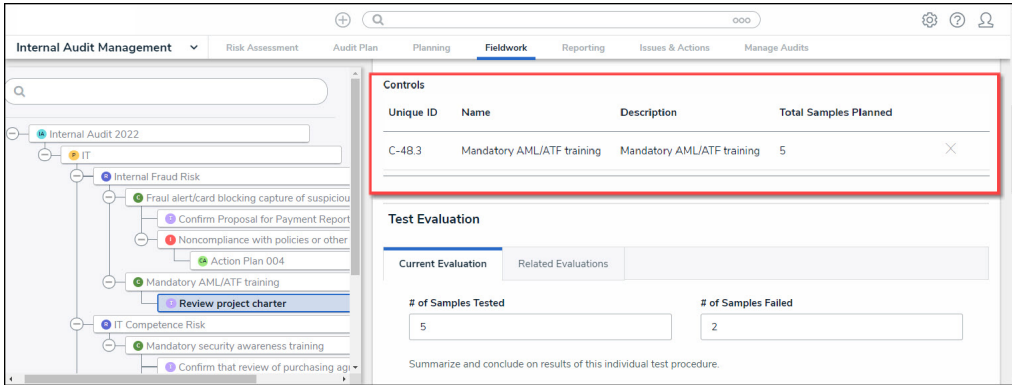


Test Overview Screen

3. Review and edit the fields following Test information on the **Test Overview** screen:

- **Test Name:** The **Test Name** is used to identify the Test throughout the system.
- **Test Procedure:** The **Test Procedure** describes the Test or testing instructions and procedures.
- **Type:** The **Type** of Test performed.
 - **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.).
- **Method:** The **Method** used to perform the 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.).

7. The **Controls** section allows the user to review connected controls.

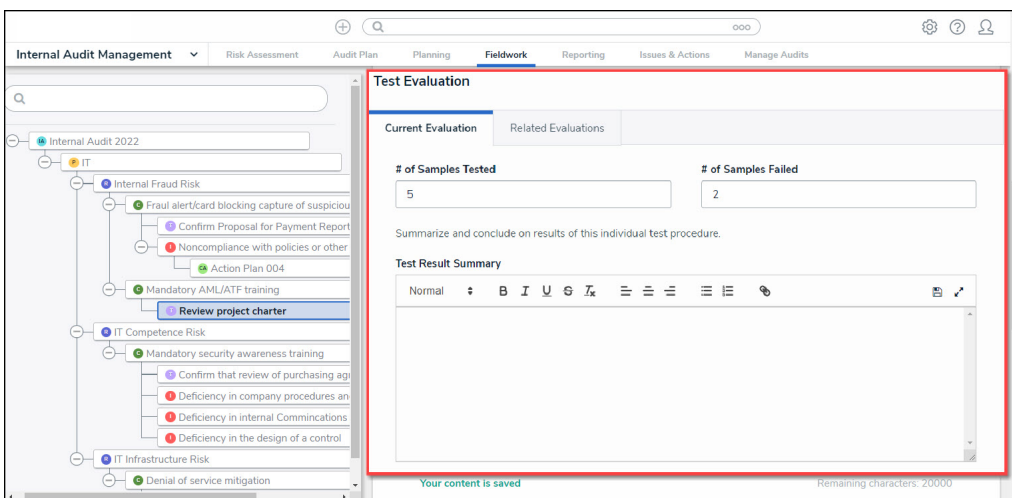


Controls Section

7. Click a **Unique ID** or **Name** to open the **Controls Overview** screen allowing the user to review Control details.

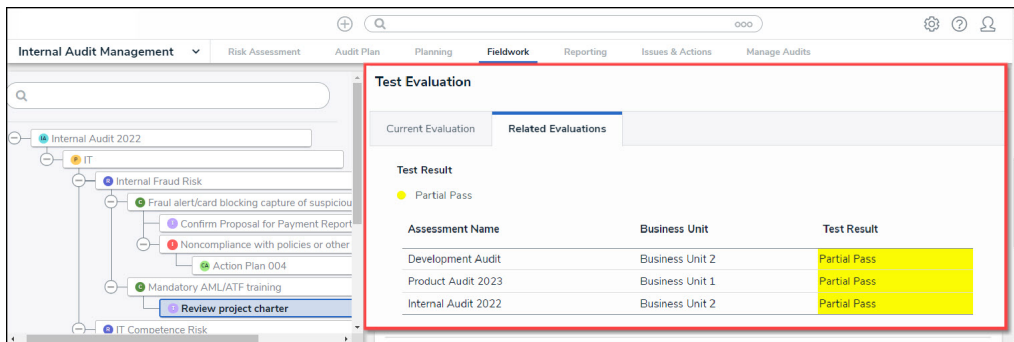
8. The **Test Evaluation** section is broken up into the following tabs:

- **Current Evaluation:** The **Current Evaluation** tab allows the user to summarize the Test Results.
 - **# of Samples Tested:** Enter the number of Control samples tested.
 - **# of Samples Failed:** Enter the number of Control samples that failed testing.
 - **Test Result Summary:** Enter a Test results summary.
 - **Working Papers:** Drag and drop supporting document files into the **Working Papers** field, or click on the designated area and select documents from the connected PC.
 - **Test Results:** Select an overall result for the Test from the dropdown menu.
 - Pass
 - Partial Pass
 - Fail



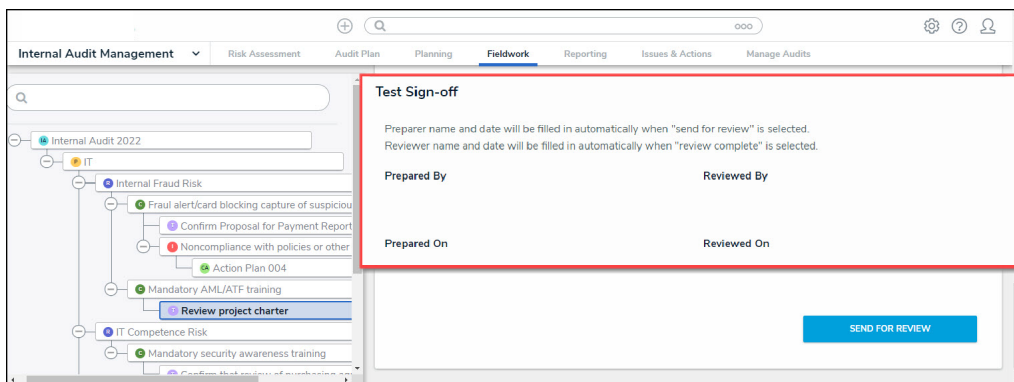
Current Evaluation Tab

- **Related Evaluations:** The **Related Evaluations** tab displays other Assessments using the same Test and the Test results for that Assessment.
 - **Assessment Name:** The Assessment Name.
 - **Business Unit:** The Business Unit Name being Audited.
 - **Test Results:** The Test Results.
 - Pass
 - Partial Pass
 - Fail



Related Evaluations Tab

9. The **Test Sign-Off** section will be filled out automatically after the Test has been sent for review and the review is complete.



Test Sign-Off Section

10. Click the **Send For Review** button to send the Test to an Internal Audit Lead for review.
11. The Internal Audit Lead will receive a system-generated email indicating that the Test is ready for review.

Resolver.
A KROLL BUSINESS

Hi [REDACTED]

A member of the Internal Audit Team has completed a test for your review. Please click the link below to review.

Click the link below to access

[Confirm Proposal for Payment Report is reviewed and approved](#)

Powered by **Resolver.**
A KROLL BUSINESS

You received this email because your company has subscribed to Resolver

System-Generated Email