

Interne audits in 2025: Blijvend digitaal?

Online bijeenkomst

22 juni 2021 van 19:30-21:00

Matthijs Dierick (DNV)

Joris Juttmann (KPMG)

Marc van Berkel (Kiwa)



NNK
KWALITEIT . NETWERK

Agenda

1. Opening + Introductie sprekers
2. Reden van deze presentatie en gebruik van Kahoot!
3. Interne audit volgens ISO 19011
4. Interactieve sessie middels Kahoot
5. Next Gen Audit – Riding the waves of new technology
6. Open discussie met leden
7. Evaluatie en afronding

Opening en introductie gastsprekers

- Mathijs Dierick - DNV-GL
- Joris Juttmann - KPMG
- Marc van Berkel - Kiwa

Reden van deze interactieve sessie

- Samen met leden verkennen hoe interne audits in 2025 eruit gaan zien waarbij het volgende in ogenschouw wordt genomen:
 - Uitvoeren van interne audits online is al ingeburgerd tgv pandemie
 - Digitalisering en big data doen meer en meer hun intrede
 - Artificial Intelligence en robotisering gaat een vlucht nemen
-
- Gebruik van Kahoot! Ga naar: www.kahoot.it

Interne audits volgens ISO 19011:2018

- Wat is de ISO 19011: richtlijn voor 1^{ste} en 2^{de} partij audits
- Doel van interne audits
 - Compliance naar normen beoordelen
 - Compliance aan het systeem
 - Vaststellen van continue verbetering
- Audit bewijs en audit criteria

Interne audits volgens ISO 19011:2018

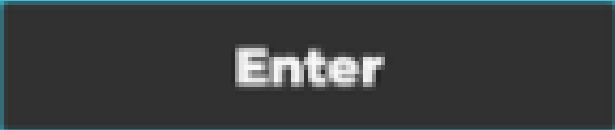
- Audit bewijs en audit criteria
- Verschuiving van puur compliance naar continue verbetering
- Data audit versus praktijk audit: voor- en nadelen
 - Diepgaandere data-analyses mogelijk
 - Komt de data wel overeen met de werkelijkheid? Blijft praktijk check nodig?
 - Data kan goed helpen effectiviteit corrigerende maatregelen te meten, of de noodzaak tot corrigerende maatregelen elders vast te stellen

Interne audits volgens ISO 19011:2018

- Noodzakelijke input/output afwegen
- Compliance gericht
- Te weinig focus op verbetering
- Data analyse wordt momenteel weinig toegepast bij interne audits
- Wat zien we als beperkingen bij online interne audits (werkplek inspecties?)

Table A.1 — Audit methods

Extent of involvement between the auditor and the auditee	Location of the auditor	
	On-site	Remote
Human interaction	Conducting interviews Completing checklists and questionnaires with auditee participation Conducting document review with auditee participation Sampling	Via interactive communication means: — conducting interviews; — observing work performed with remote guide; — completing checklists and questionnaires; — conducting document review with auditee participation.
No human interaction	Conducting document review (e.g. records, data analysis) Observing work performed Conducting on-site visit Completing checklists Sampling (e.g. products)	Conducting document review (e.g. records, data analysis) Observing work performed via surveillance means, considering social and statutory and regulatory requirements Analysing data
On-site audit activities are performed at the location of the auditee. Remote audit activities are performed at any place other than the location of the auditee, regardless of the distance.		
Interactive audit activities involve interaction between the auditee's personnel and the audit team. Non-interactive audit activities involve no human interaction with individuals representing the auditee but do involve interaction with equipment, facilities and documentation.		

The Kahoot! logo is displayed in a large white circle on the left side of the slide. The logo itself is a blue square with the word "Kahoot!" in white, bold, sans-serif font.A white rectangular input field with a thin grey border, containing the text "Game PIN" in a grey, sans-serif font.A black rectangular button with the word "Enter" in white, bold, sans-serif font.A decorative yellow dashed arc is positioned above the text on the right side of the slide.

Interactieve
sessie
ga naar:

www.kahoot.it

Oefenvraag: Ik ben lid van het NNK?



NEE

BIJNA

WEET NIET

JA

Hanteer je de ISO 19011 bij interne audits?



NEE

DEELS

WEET NIET

JA

Voer je interne audits al remote uit?



NEE

DEELS

WEET NIET

JA

Bij remote auditing zou je best wat signalen kunnen missen die je bij fysieke audits wel toevallig tegenkomt?



NEE

MOGELIJK

WEET NIET

JA

Wat is de belangrijkste eigenschap bij remote auditing?



▲ **PERSOONLIJKE EIGENSCHAPPEN (ZELFSTANDIGHEID, FLEXIBILITEIT, ETC)**

◆ **KENNIS VAN AUDITPRINCIPES, PROCEDURES EN METHODEN**

● **WEET NIET**

■ **KENNIS VAN HET TE AUDITEN 'OBJECT' EN BIJBEHORENDE EISEN**

Blijft het auditen van handelingen altijd een optische waarneming van de auditor?



▲ **NEE**

◆ **DEELS**

● **WEET NIET**

■ **JA**

Vertrouwelijkheid van informatie is beter geborgd bij fysieke uitvoering van audits?



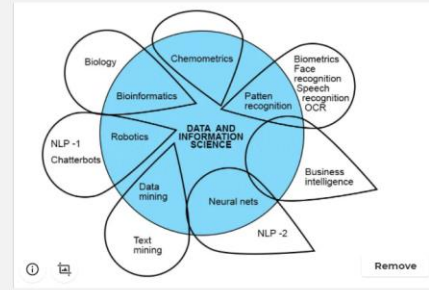
▲ **NEE**

◆ **HOEFT NIET**

● **WEET NIET**

■ **JA**

Maak jij tijdens interne audits al gebruik van Artificial Intelligence technieken?



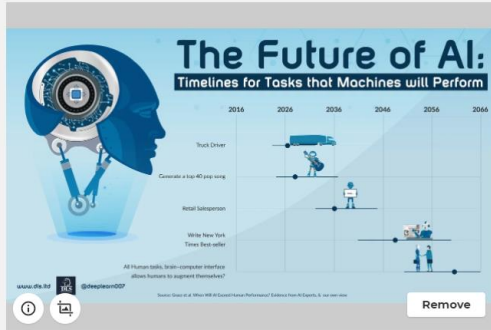
▲ **NEE**

◆ **JA, SOMS**

● **WEET NIET**

■ **JA, ALTIJD**

Binnen welke termijn verwacht je AI-technieken te gaan gebruiken bij interne audits?



▲ NOOIT

◆ OVER 2 JAAR

● MAAK IK NU AL GEBRUIK VAN

■ OVER 5 JAAR

Artificial Intelligence neemt de rol van de interne auditor volledig over?



▲ NEE

◆ AFHANKELIJK VAN HET TE AUDITEN 'OBJECT'

● WEET NIET

■ JA

Next Gen Audit - Riding the waves of new technology

Contact

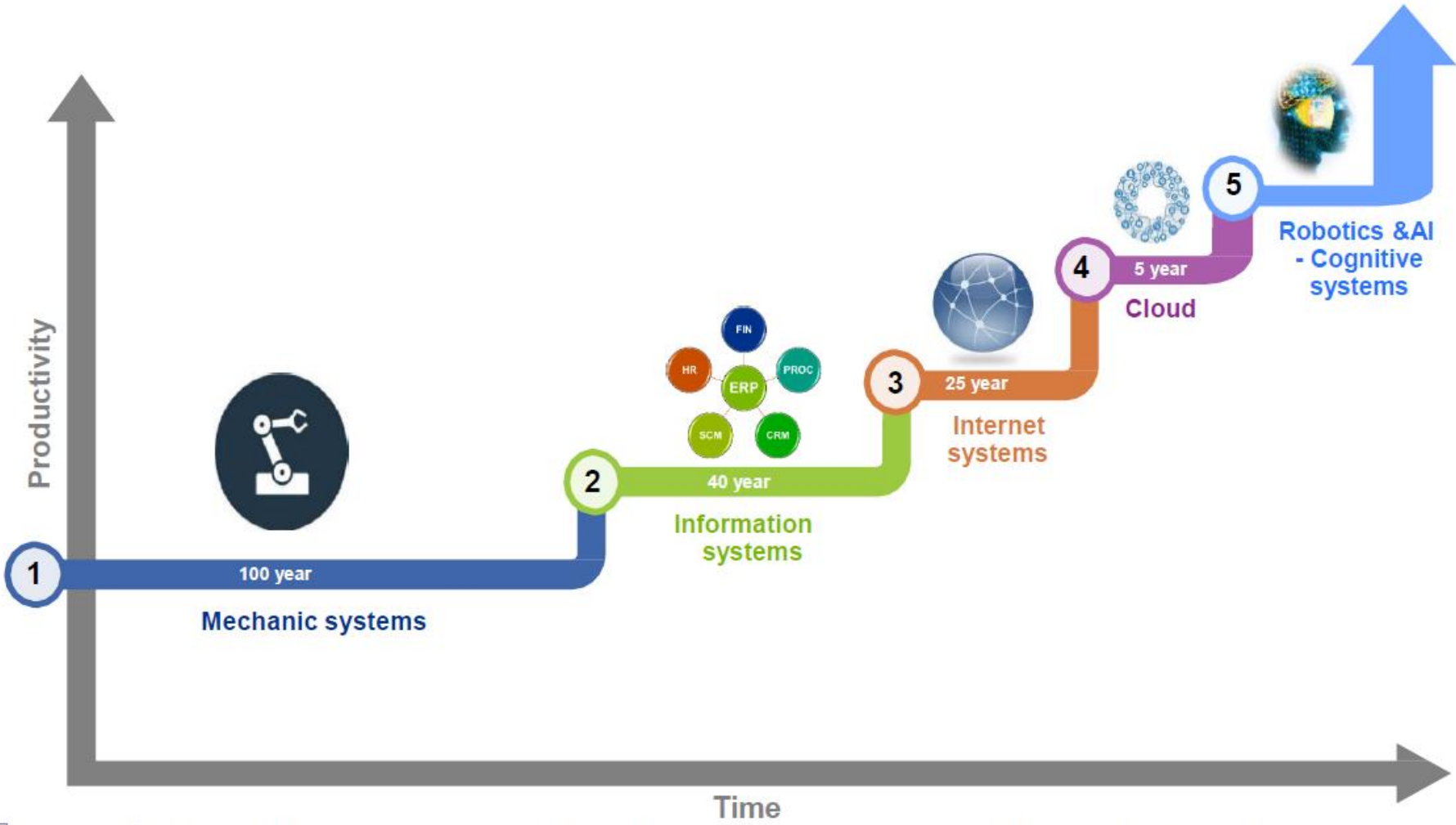
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Next Gen Audit

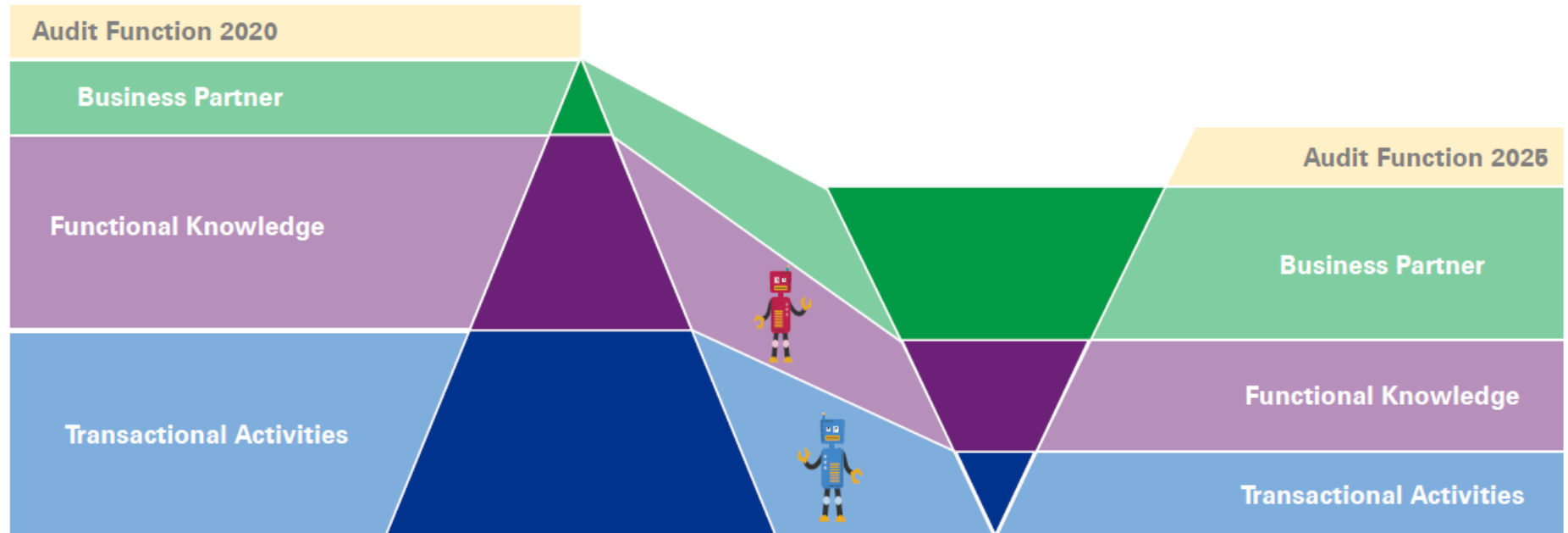
June 22th, 2021

Cognitive automation will enable next wave of automation

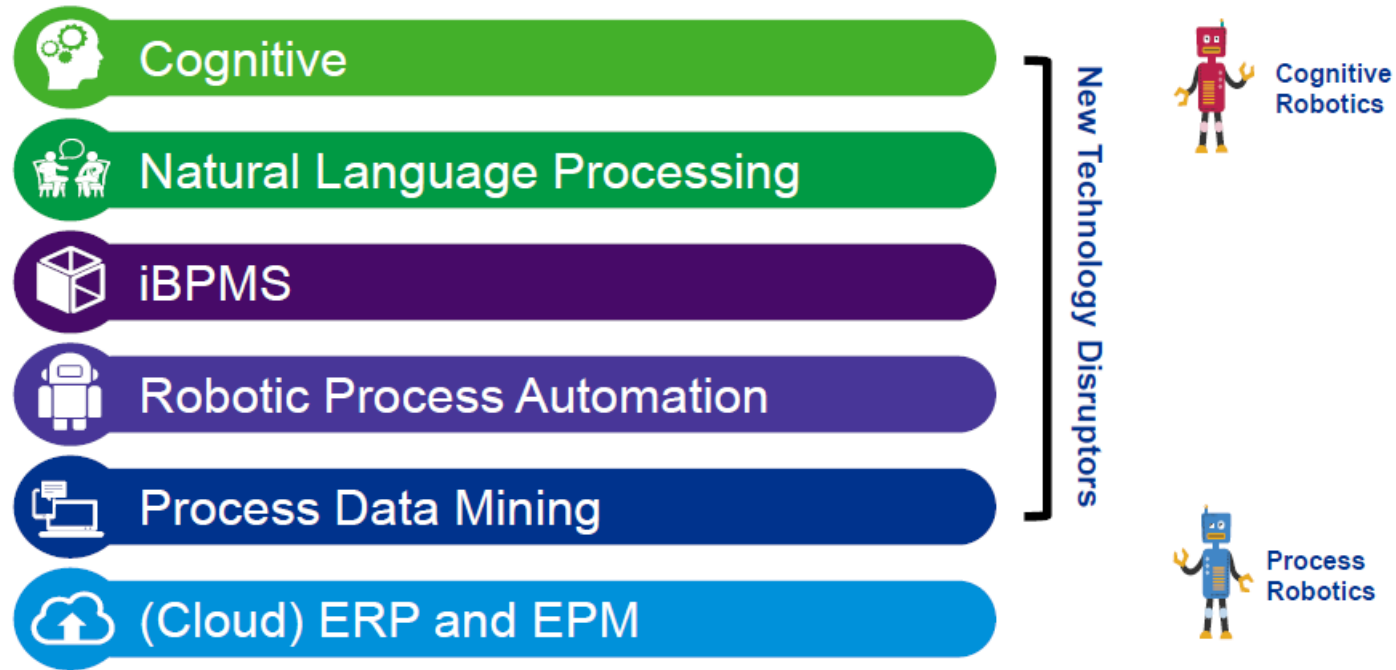


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Flipping the Pyramid - Shifting human workforce to more value-adding activities

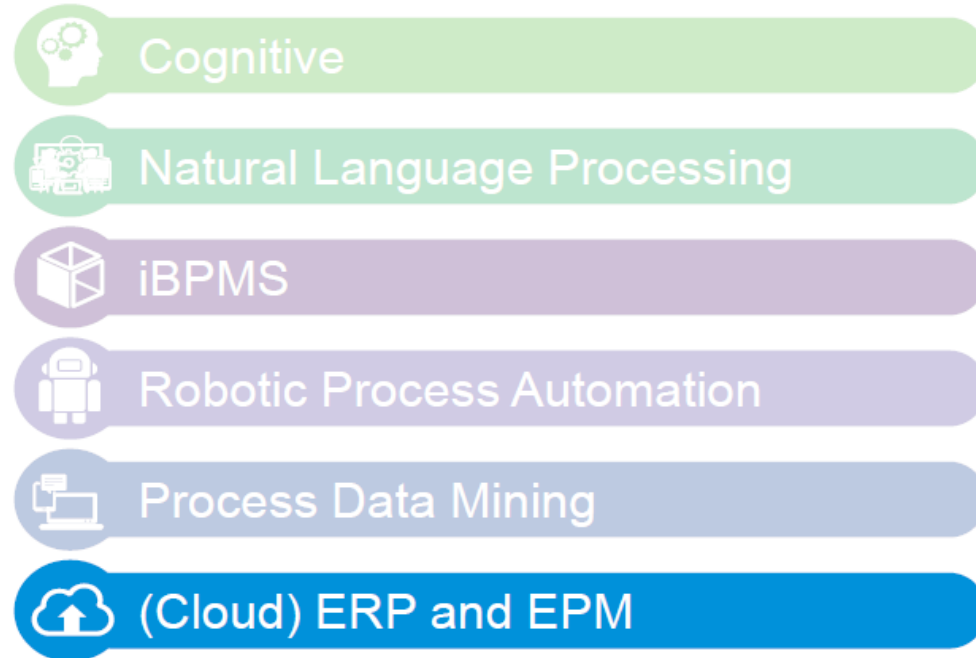


The current wave of new technology disruptors for Finance



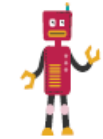
The current wave of new technology disruptors for Audit

New Technology Disruptors



Traditional focus of Finance & IT

1. System(s) of record move into cloud
2. Focus on Process Standardisation
3. Trend towards Stick to Standard – Little Customisation / No Bespoke



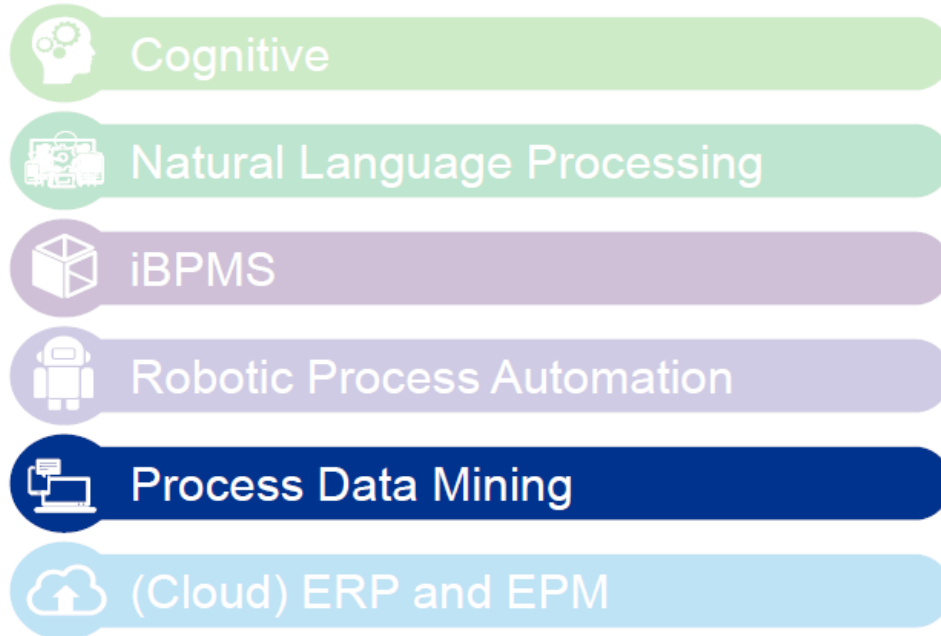
Cognitive Robotics



Process Robotics

The current wave of new technology disruptors for Audit

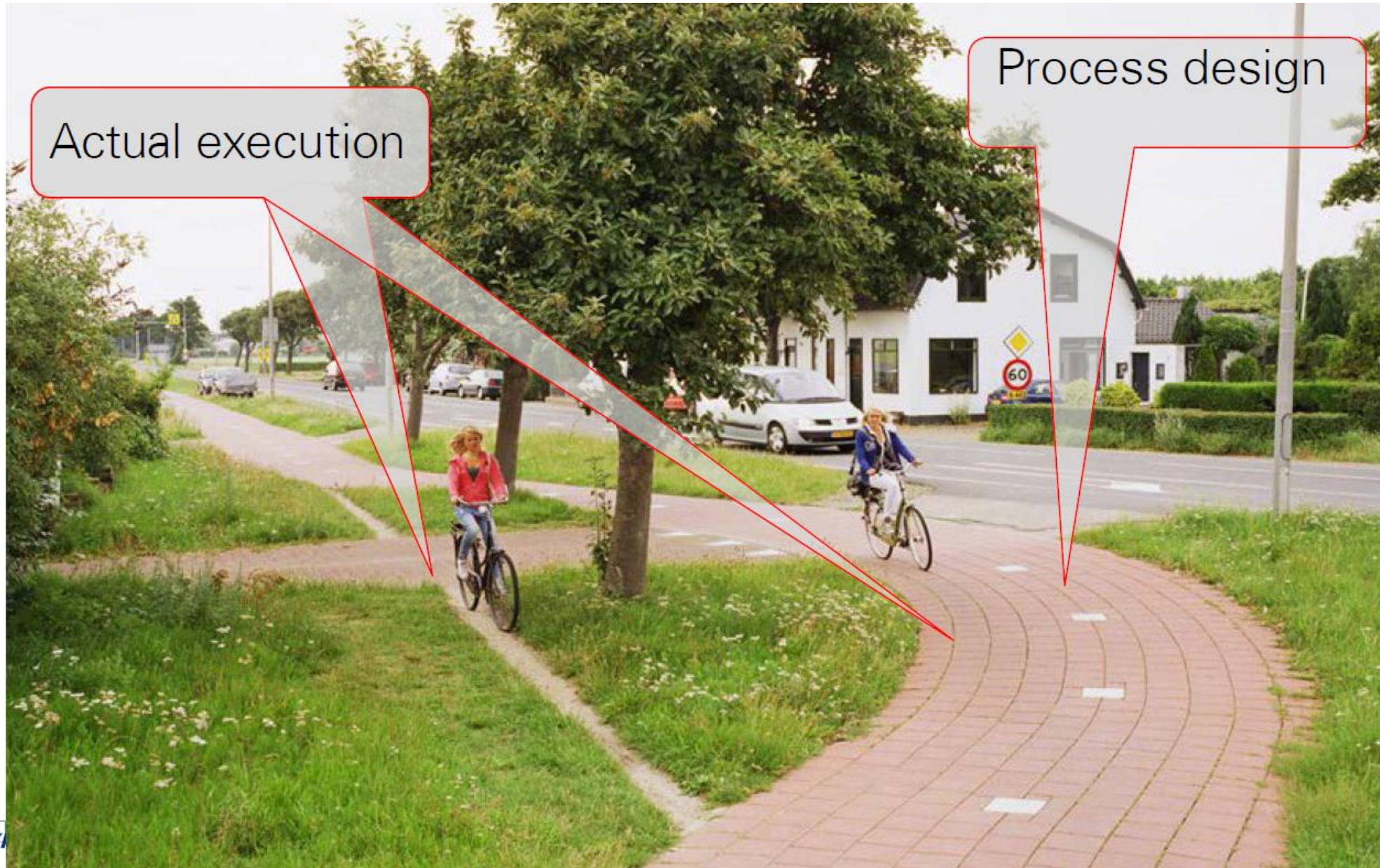
New Technology Disruptors



Technology of choice for
Controllers & Audit

1. Check Process Compliance
2. Identify opportunity for improvement
3. Monitor improvement over time
4. Benchmark teams and individuals



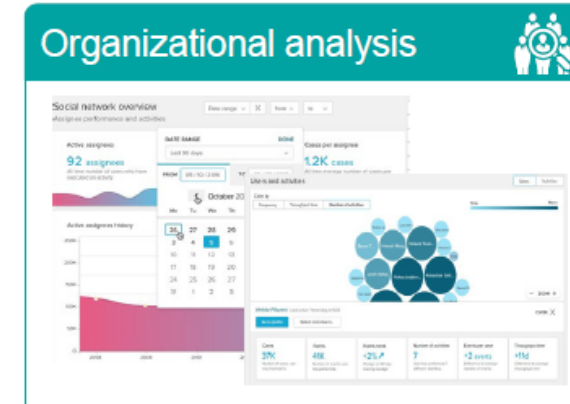
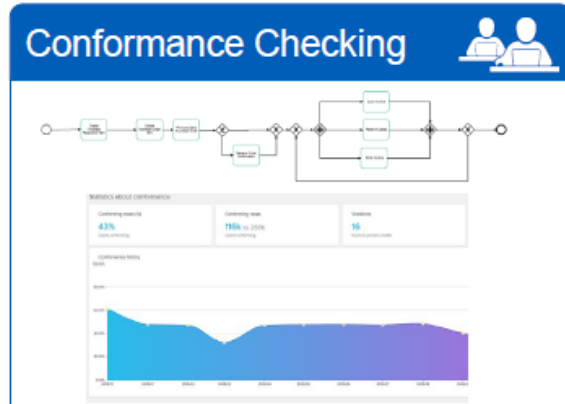
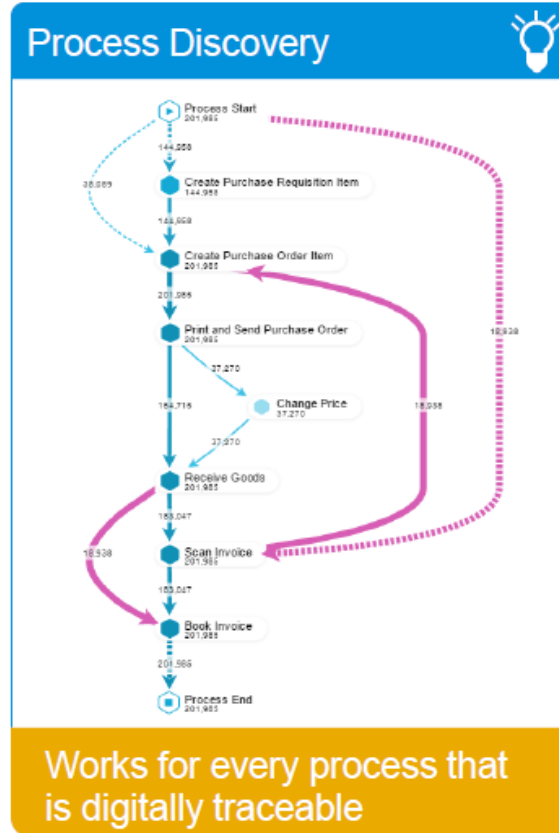
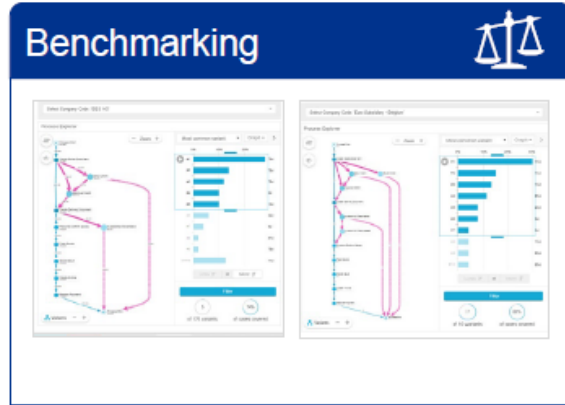


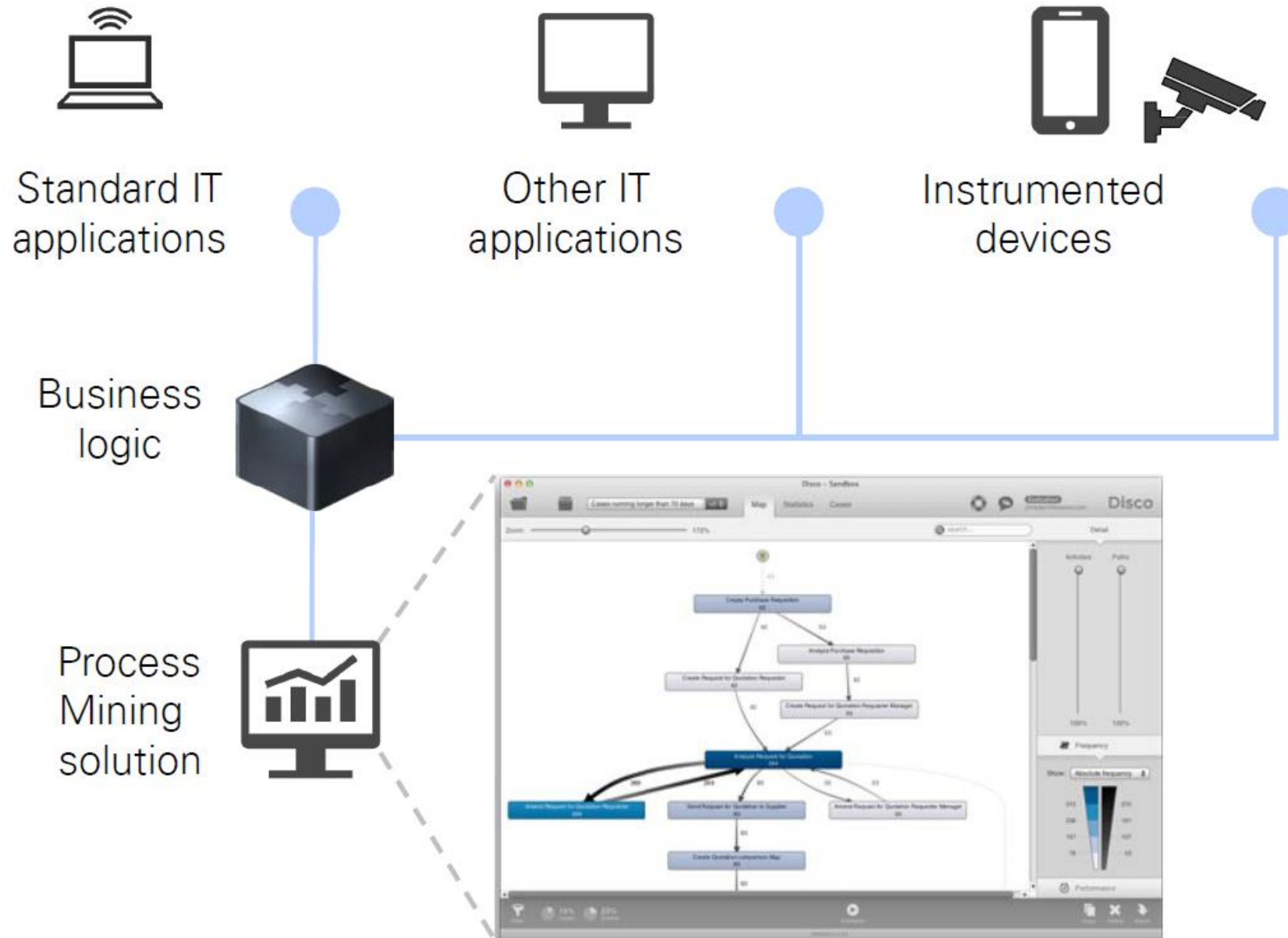
Actual execution

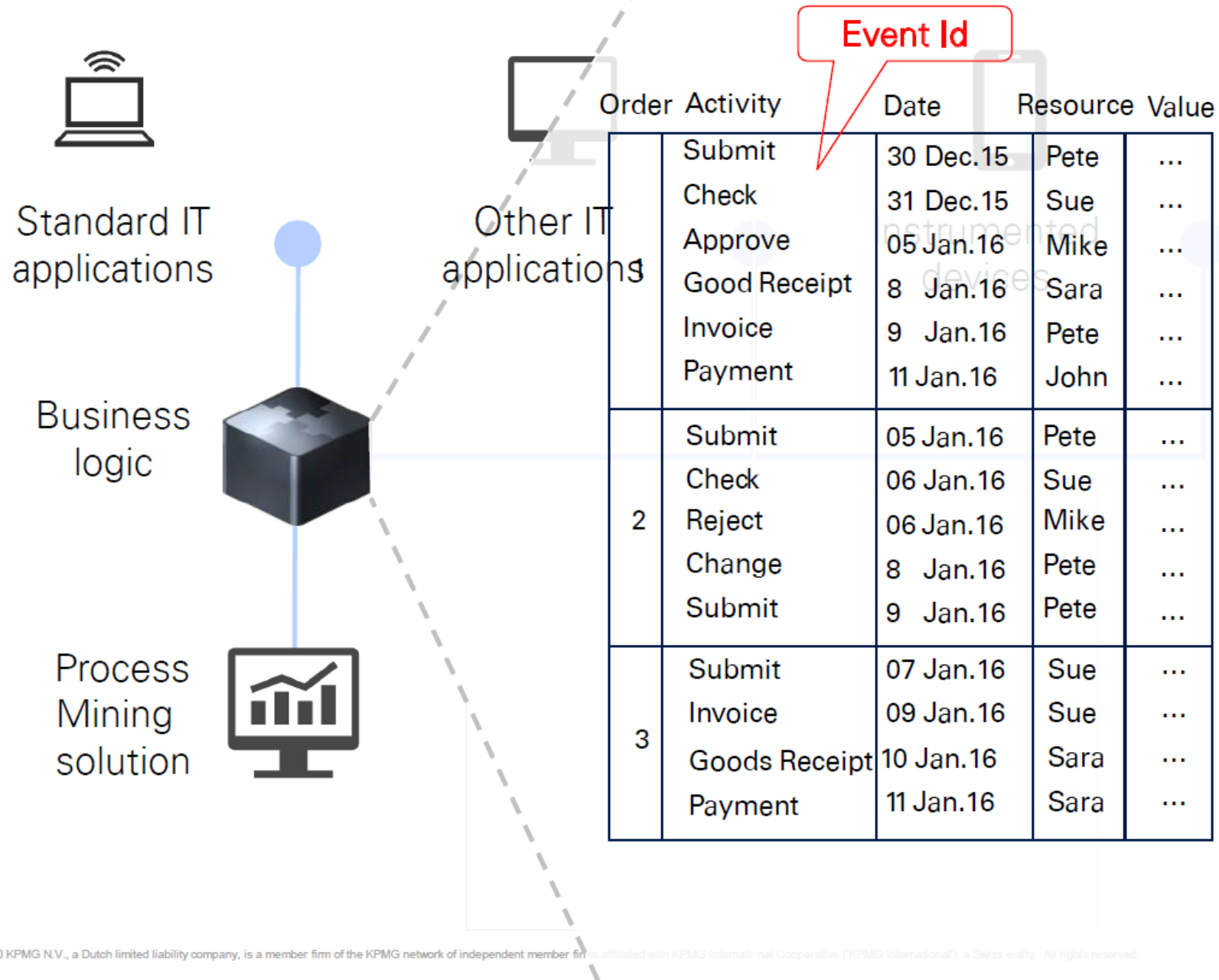
Process design

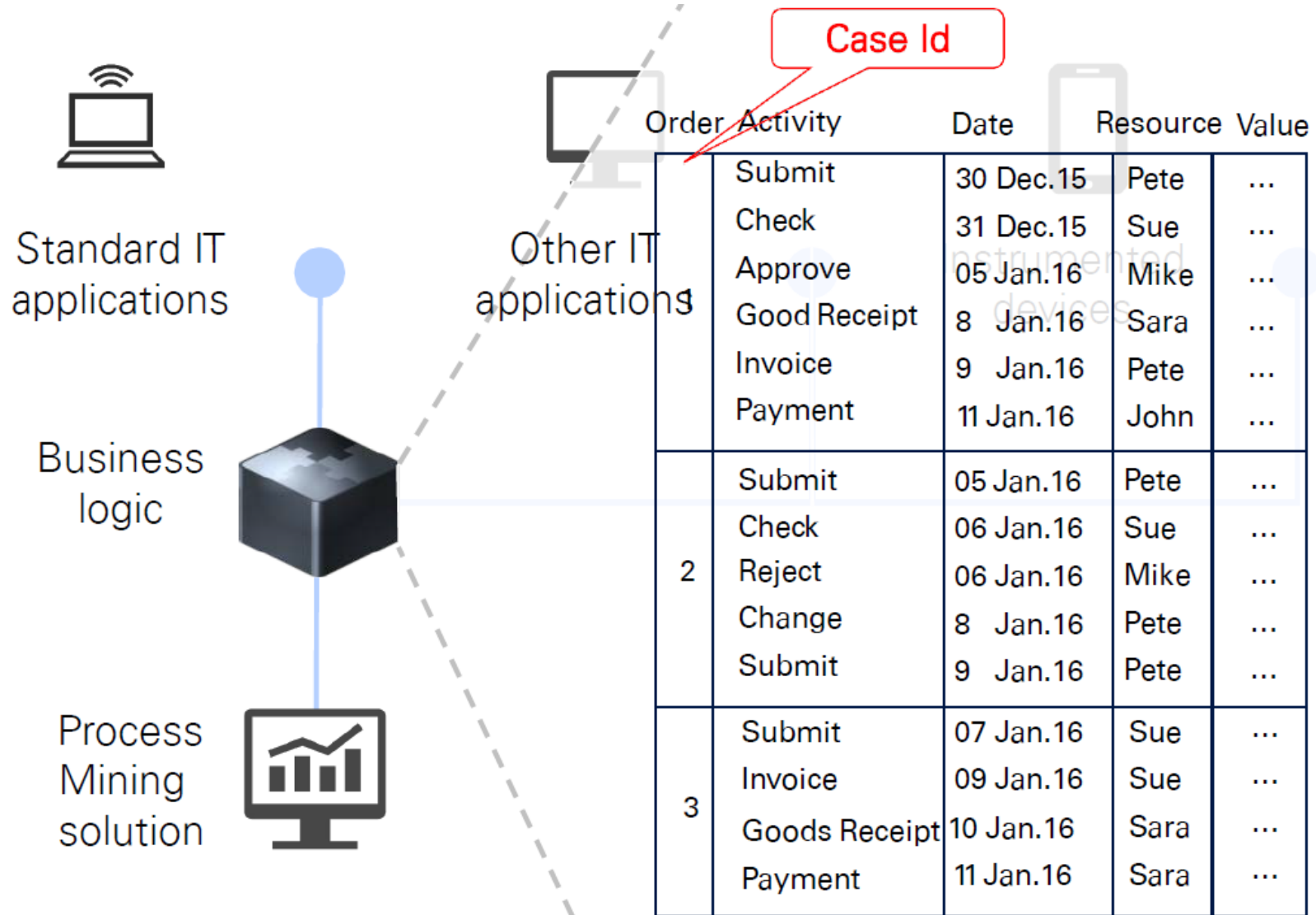
Gaining insights through multiple perspectives

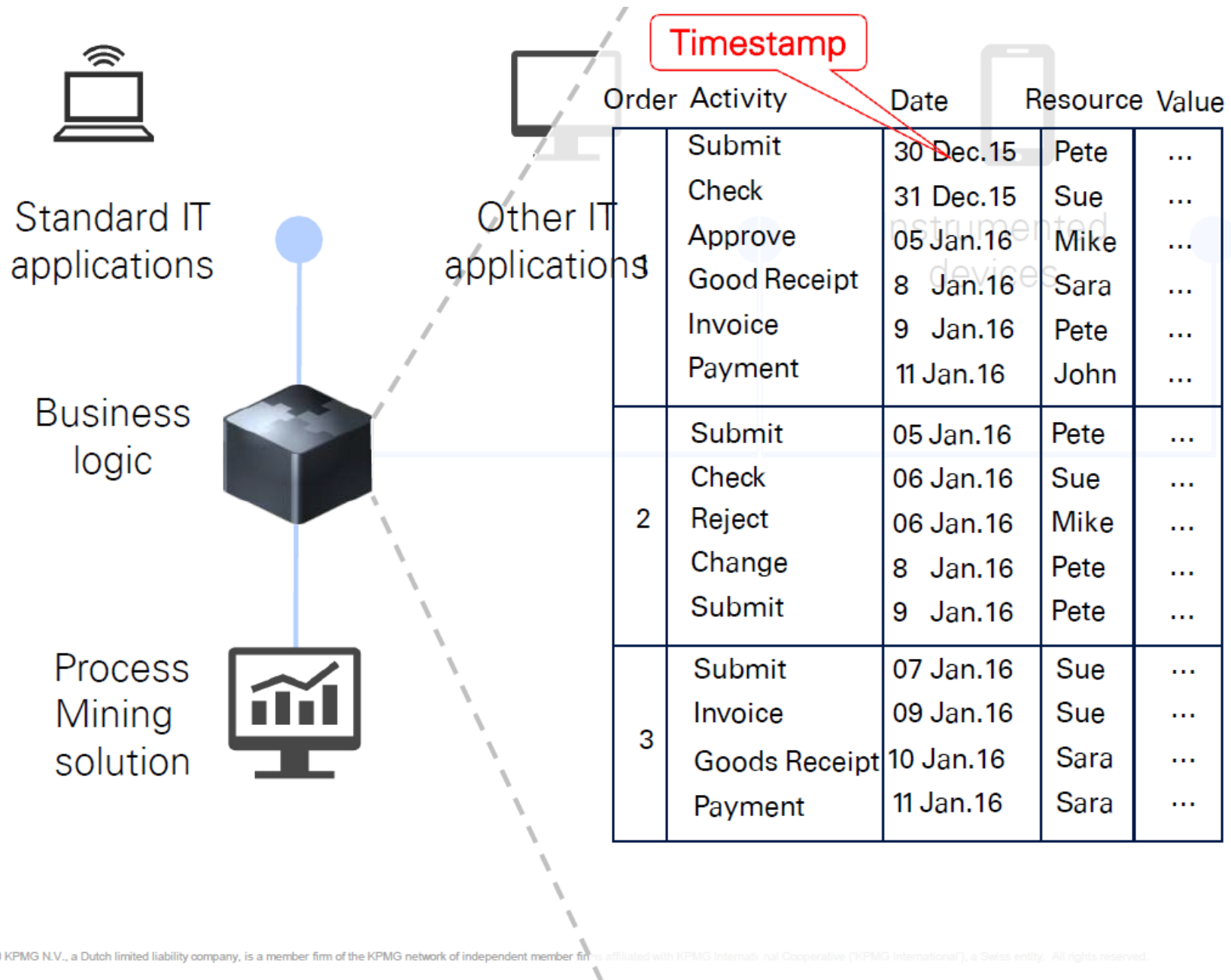
Discover, standardize, monitor and control business processes.











Demo: Celonis process mining

The current wave of new technology disruptors for Audit

New Technology Disruptors

- Cognitive
- Natural Language Processing
- iBPMS
- Robotic Process Automation**
- Process Data Mining
- (Cloud) ERP and EPM

Technology of choice for Audit Operations

1. Reduce Repetitive Manual Work
2. Increase Flexibility/Scalability
3. Increase Quality of Work
4. Short ROI's



Process Robotics key ingredients

Process mapping



- ✓ Visual representation of tasks and steps performed by robot
- ✓ Map your processes using level 4 detailed working instructions
- ✓ Most tooling allows the process owner to monitor the processes (e.g. how often does a specific exception occur?)

Object studio



- ✓ A library of reusable objects that can be used when performing processes
- ✓ Highlights specific elements of SAP/Oracle/Websites/Excel...
- ✓ Process mapping speed increases as more objects have been defined

Work Queues



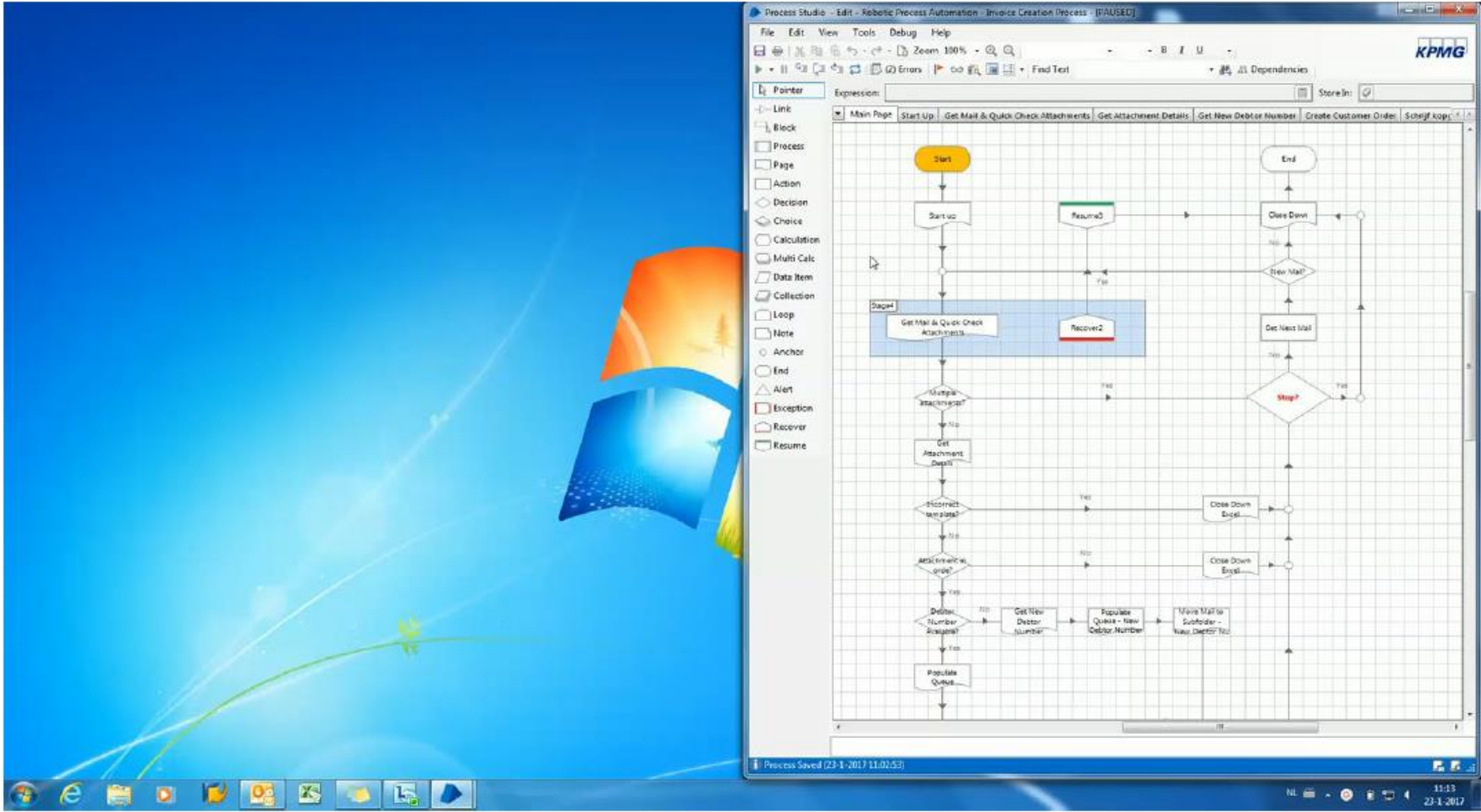
- ✓ The work queue holds the backlog for each of your defined processes
- ✓ Keep track of your backlog
- ✓ Decide which processes to run based on the size of the work queue

Control room



- ✓ Manage your robots from the control room
- ✓ Decide which processes to run
- ✓ Assign processes manually, or automatically (when the work queue >100 items, every night at 03.00h or when a file is saved at a specific folder location)

Demo of Blue Prism: Invoice Creation in SAP

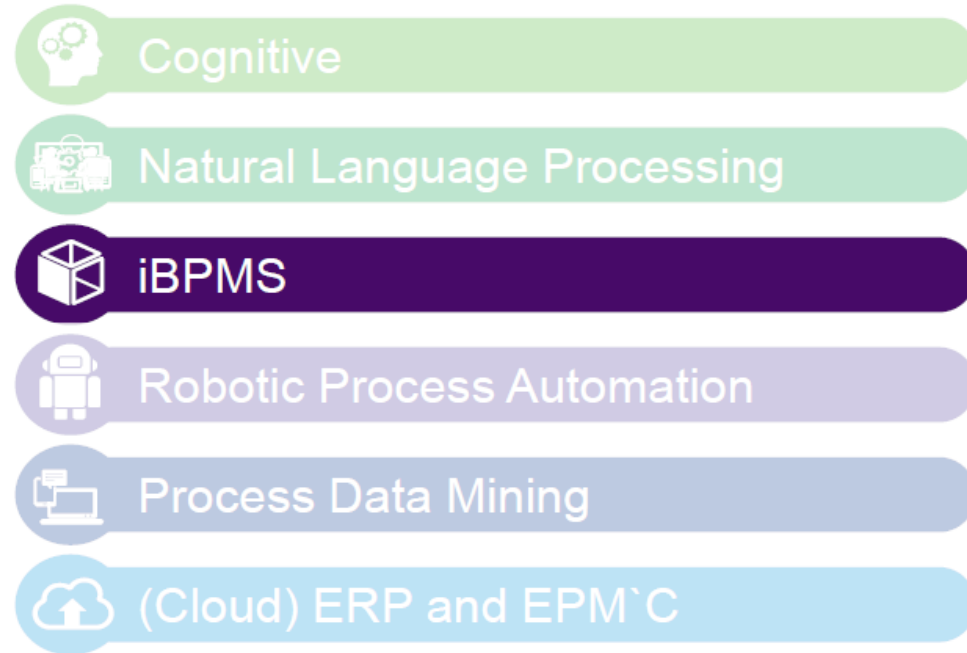


Benefits of Robotics



The current wave of new technology disruptors for Audit

New Technology Disruptors

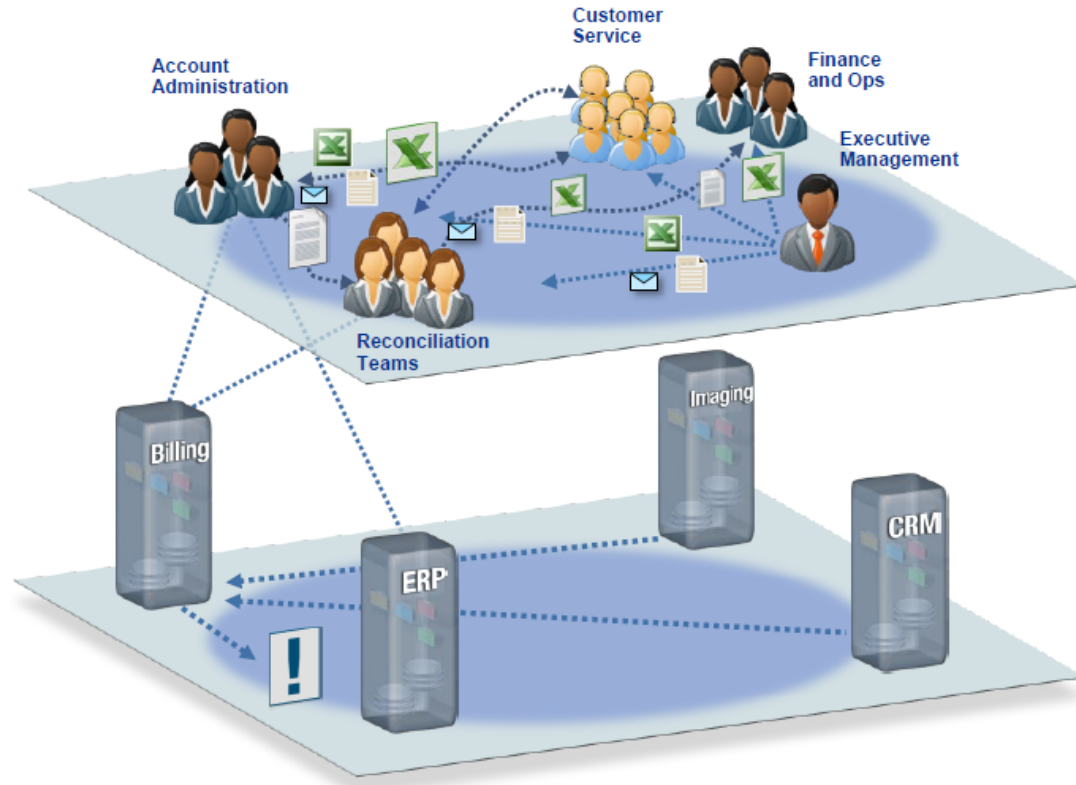


Technology of choice for E2E Process Owners

1. Enables Human and Robotics cooperation (multiplatform)
2. Drives process adherence
3. Enables data integrity across systems of record
4. Excellent process monitoring
5. Connects front- & back office operations

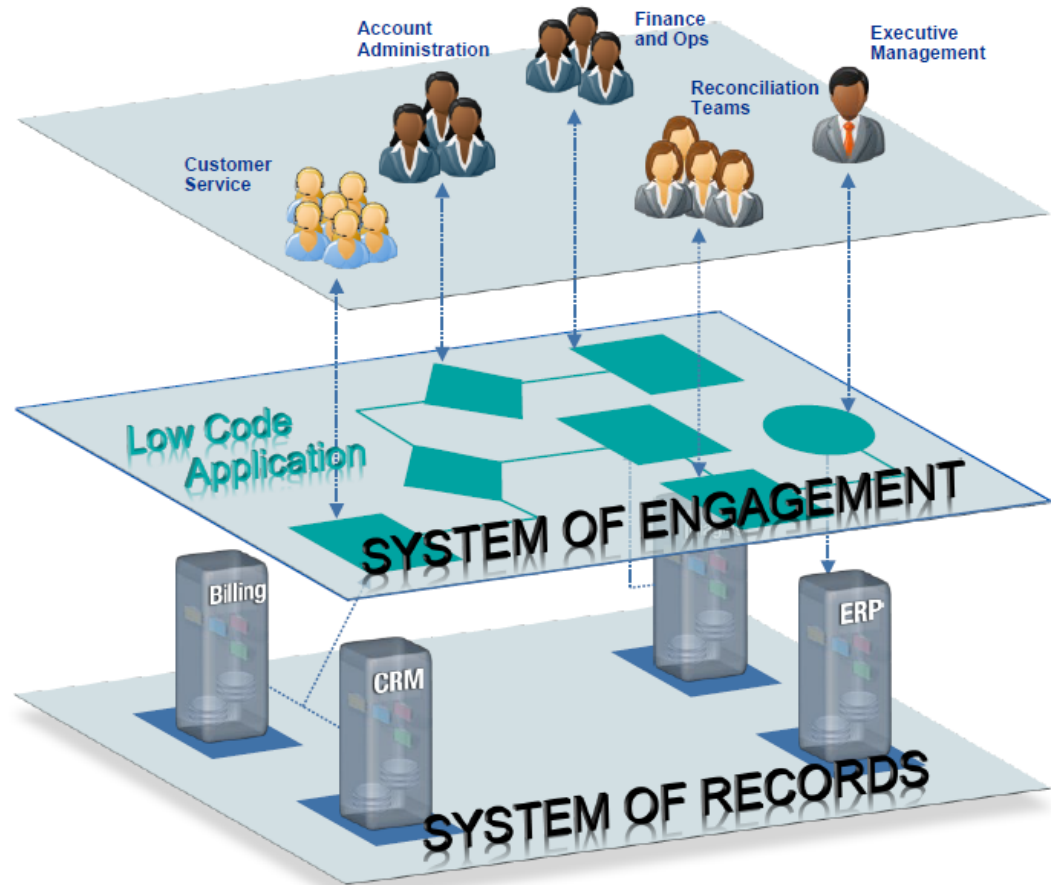


The Challenge we face



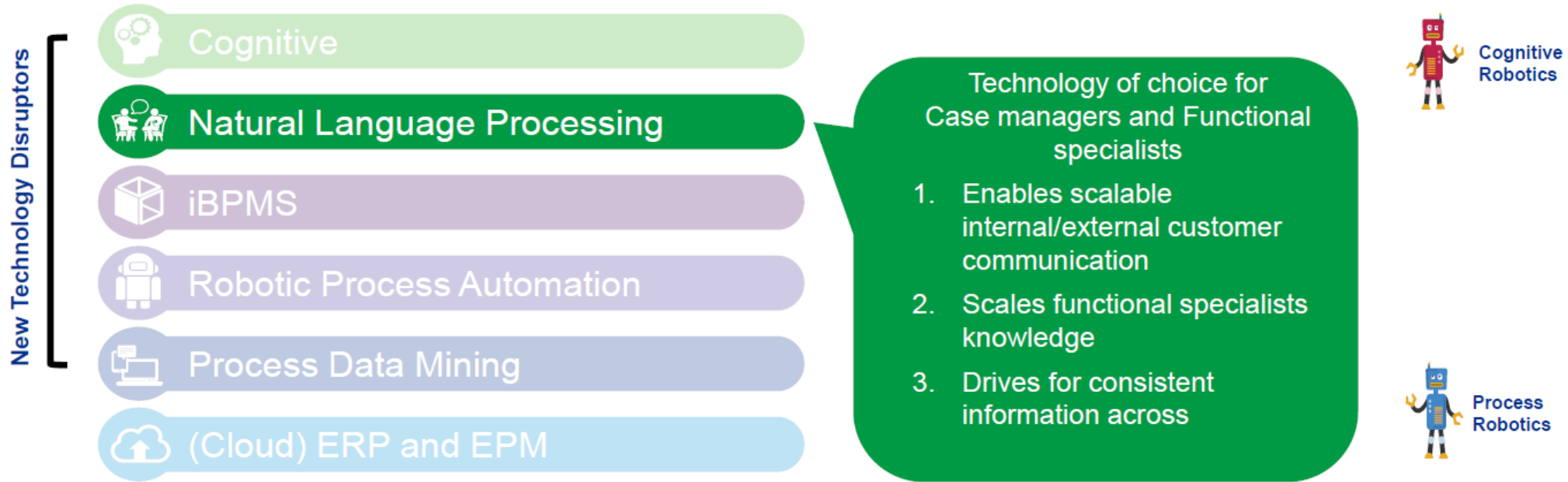
- 1 Unstructured task and process coordination leads to redundant manual (re)work, quality issues and ineffective operational management
- 2 Poor customer and employee experience due to no single source of truth and IT swivel chair syndrome
- 3 Slow time-to-market and inability to introduce change effectively in system or records

How low code/IBPMS adds value

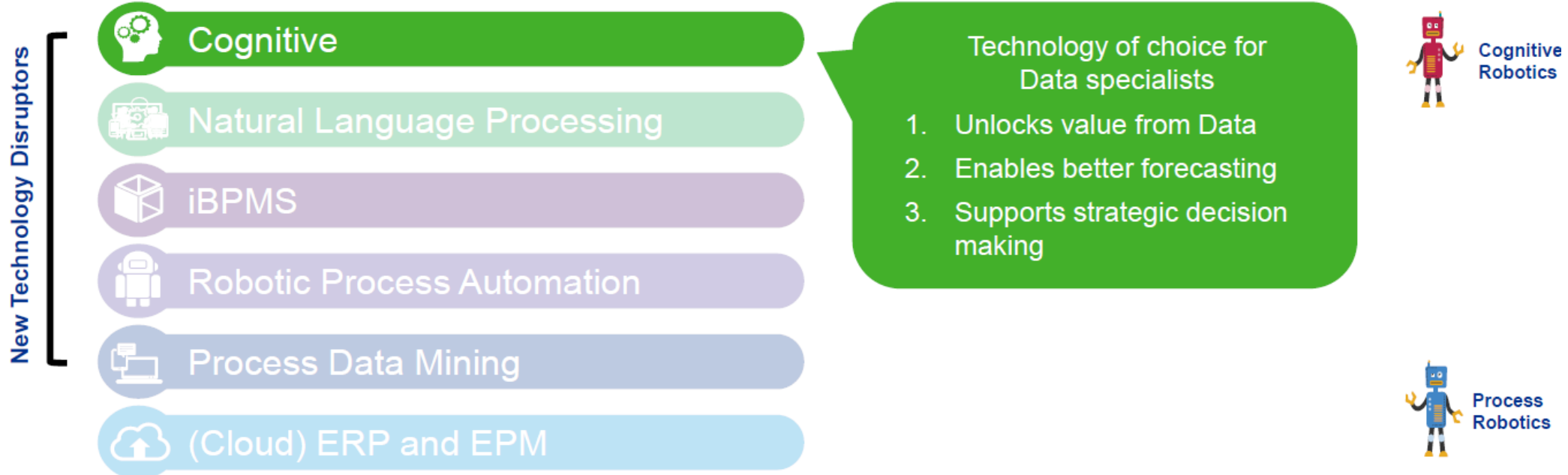


- 1 Task coordination is centrally managed by the workflow engine leading to process adherence by design
- 2 Integration with underlying IT and aggregated data from various systems allows users to visualize info and take action directly from one interface leading to better customer and employee experience
- 3 Less dependence on IT by implementing changes in low code application instead of system of records leading to faster time-to-market

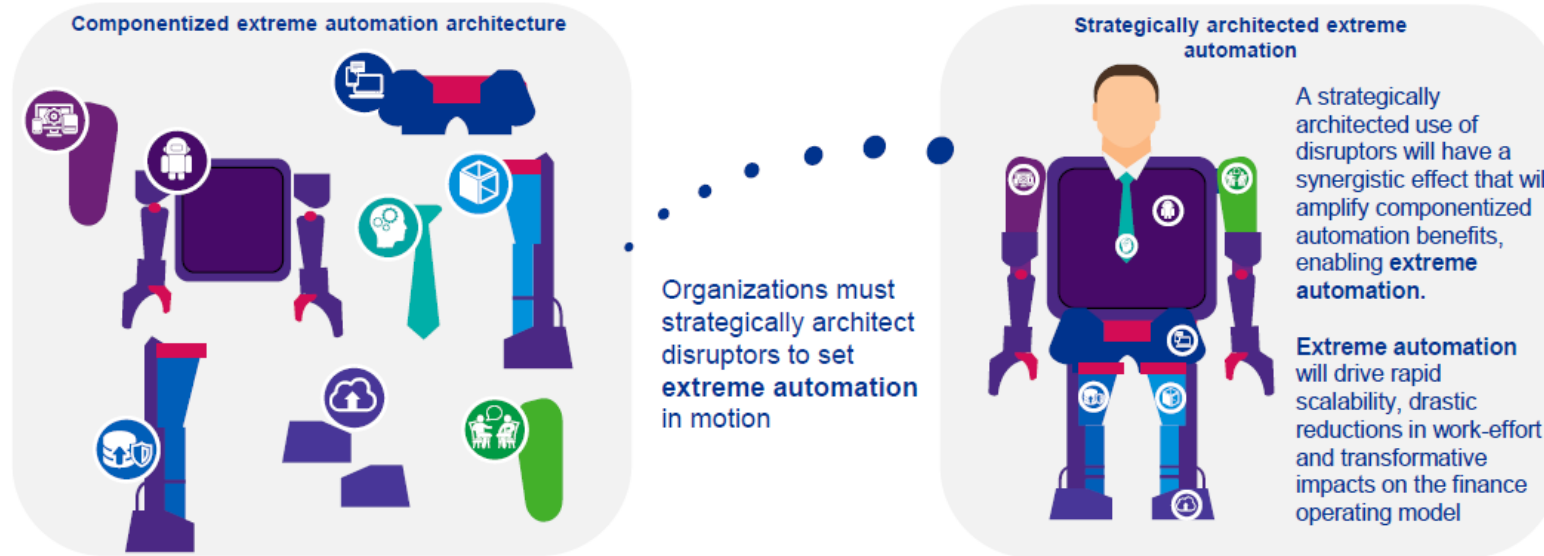
The current wave of new technology disruptors for Audit



The current wave of new technology disruptors for Audit



Only a well architected use of disruptors will enable extreme automation



1. Drive for standard (cloud) ERP/EPM, bespoke only in new tech going forward
2. New tech is directed at Do-it-Yourself rather than Do-it-for-Me
3. New employees embrace new technology

Extreme automation results in an operating model that achieves a 70% reduction in labor while delivering on business value and global risk management.

The Digital Stack requires a selection of solutions

Cognitive

- Use of behavior patterns for cognitive hypothesis generation / advanced predictive analytics





Natural language processing

- Support the best possible business decision and transaction





Machine learning

- Use of algorithms that iteratively learn from structured and unstructured data
- Generation of data-driven predictions or decisions





Robotic process automation

- Use of structured data within well defined parameters
- Use of technologies like screen scraping, rules engine and process orchestration









iBPMS

- Autonomous completion of transactional and rule-based tasks









Digital analytics and delivery

- Management of flexible data structures coming from heterogeneous data sources without a predetermined scheme





Data management & data mining

- Process mining technology provides insights into processes

System backbone: Cloud ERP and EPM

- System backbone is the basis of the digital finance stack
- Structured and unstructured data with an increasing variety and complexity





Thank you...

Contact

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Next Gen Audit

June 22th, 2021

Open discussie met leden

Evaluatie en afronding

