

## Internal Audit Responsibility Matrix

## Audit Intelligence Suite – Skills Assessment

Auditing Key Work Process/Mission Element	CAE <sup>1</sup>	Reviewers/ Managers	Lead Auditor	Staff	Notes
<b>Audit Strategy and Planning</b>					
Audit function strategic planning	A R	C			
Risk Assessment Supporting Department Audit Plan	A	C			
Scheduling of Department Audit Projects	A C	I	I	I	
Department administrative policies	A C	I	I	I	SME(s) is/are responsible for identifying changes needed in policies, recommending changes to CAE and implementing changes
<b>Audit Process - Maintain a Professional, World-Class Auditing Function</b>					
Audit Methodology - General	A				
Audit Methodology - Risk Specific	A	C			
Individual Audit Project Planning	C	A	R	I	
Audit Execution		A		R	Lead Auditor may also have responsibility for auditing specific risk areas within a project
Supervision of audit execution on projects		A		R	
Reports of results from audit projects		A	R	C	
Department improvement projects		A			All are responsible to identify Improvement Projects. Accountability will be assigned by project.
Quality Assurance Program	A	C	I	I	
<b>People Management - Attract and Retain Highly Qualified and Diverse Talent</b>					
Develop department HR plan	A R	C			
Recruiting	A R				
Organizational people management responsibilities	A R	A R			Responsibilities placed on people managers by organizational policies. Includes competency gap assessment for individuals
Department competency gap assessment	A	R			
Performance assessment on audits		A R	R I	I	Lead Auditor for staff, Reviewers for Lead Auditors
Training program coordination	C	A			Identify, facilitate, and/or develop & deliver training to personnel
<b>Stakeholder Relationships</b>					
Communication of Department audit plan, status of work, department metrics, etc.	A R	C			
Communication of overall assessments for management and the audit committee	A R	C			
Relationships with executive management	A R	I			
Relationships with middle management	A	R			

### Notes:

1 - All key areas of Internal Audit are under the ultimate ownership and responsibility of the CAE

### RACI Definitions:

R - Responsible for performing the tasks needed to complete the work

A - Accountable – the final decision maker who is ultimately accountable and has the power of veto

C - Consulted *before* completing the task or a decision made

I - Informed *after* a decision is made or when work is completed. Most "I" indicators are not shown for simplicity