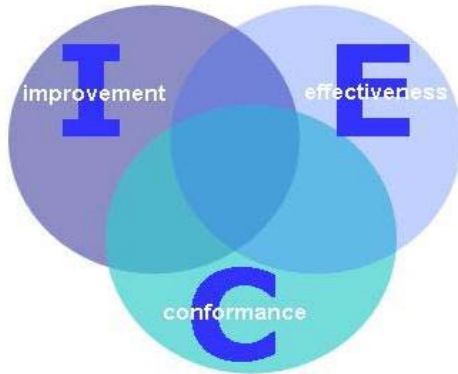




Two Tier Internal Auditing



There are three objectives of an internal audit; conformance, effectiveness and improvement. Being able to conduct an effective audit against all three objectives is a demanding task, requiring a reasonable level of skill in communication, observation, analysis and report writing. Dependent upon the audit criteria the auditor will need a knowledge of the relevant standard, understand business processes and possibly have an insight into environmental/health and safety regulations. The pool of people in any business who have these attributes is usually small and they tend to be people in high demand.

The solution is to separate these audit objectives, in effect creating a two tier auditing system.

First Tier

An important but the most time consuming part of any audit is assessing conformance against documented procedures. This also happens to require the lowest level of skill and therefore, the training requirements are minimal. There is no requirement to understand the standard or the regulations relating to the activity. Auditors should be encouraged to identify opportunities for improvement, which are likely to impact the *efficiency* of the procedures.

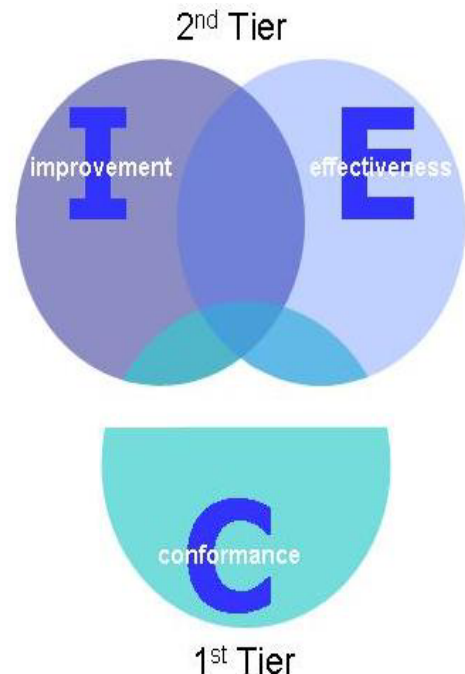
Second Tier

This involves an element of conformance auditing, an assessment of the effectiveness of the management system and opportunities for improvement. The conformance element will relate to whether the management system(s) meets the requirements of the relevant standard. Obviously to fulfil this role will require a different set of skills and probably more intense training.

The Benefits

The two tier approach provides the opportunity to make the best use of the available skills and time within the organisation. Those that start at the first tier may show that they are capable of contributing to the second tier and can therefore be given more training and opportunity to contribute to improving business performance.

The second tier, although requiring higher level of skills, will be less time consuming, and will provide a good opportunity to involve more senior managers in the audit process. That in itself provides the biggest benefit of using the two tier approach.



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