



## Agile Internal Audit: Audit Sprints, Backlogs and Rolling Reporting



## **Agile Internal Audit: Audit Sprints, Backlogs and Rolling Reporting**

### **Introduction:**

Agile internal audit answers a familiar complaint: engagements that take months, reports that arrive after the business has moved on, and auditees who meet the team only at the opening and closing meetings. This Core Concept course shows internal auditors and audit managers how to run assurance work in time-boxed audit sprints, manage an ordered audit backlog, visualise fieldwork on a kanban board, share insights with auditees as they emerge and still keep working papers and supervision to standard. Participants build an Agile Audit Pilot Plan and Sprint Board for a case audit.

### **Course Objectives:**

- Explain where agile ways of working improve audit timeliness, auditee engagement and insight value, and where a conventional engagement remains the better choice
- Convert an annual audit plan and an individual engagement into an ordered audit backlog of user stories with acceptance criteria and a definition of done
- Run audit sprints with sprint planning, daily stand-ups, sprint reviews with auditees and retrospectives, using a kanban board with work-in-progress limits
- Deliver fieldwork iteratively and issue rolling observations and short-form sprint reports that management can act on before the engagement closes
- Keep agile engagement documentation, supervision and review evidence aligned with the Global Internal Audit Standards and the quality assurance and improvement programme
- Design an Agile Audit Pilot Plan with roles, cadence, sprint board and flow metrics for one audit engagement

### **Target Audience:**

- Internal auditors who perform fieldwork and want shorter cycles and earlier auditee feedback
  - Audit team leads who allocate engagement tasks and review working papers during fieldwork
  - Audit managers responsible for engagement delivery, stakeholder relationships and reporting timeliness
  - IT and data auditors already working alongside agile delivery teams in the business
  - Audit methodology and quality specialists asked to pilot new ways of working in the function
-

## **Course Outline:**

### **Day 1: Why Agile in Audit and the Case for Change**

- Pain Points of Waterfall Engagements: Long Cycle Times, Late Reports and Stale Findings
- Agile Values Translated into Assurance: Collaboration, Adaptation and Working Insight
- Scrum and Kanban Compared: Choosing an Operating Model for an Audit Team
- Agile Audit Readiness Diagnostic for Team, Auditee and Leadership
- Myths and Misreadings: Agile Is Not Less Evidence or Less Independence

### **Day 2: Audit Backlog, Roles and Dynamic Planning**

- Audit Product Owner Role: Ordering Work with Audit Committee and Management Input
- Audit Scrum Master and Self-Organising Audit Team Responsibilities
- Engagement Backlog Writing: Audit User Stories, Acceptance Criteria and Definition of Done
- Rolling Quarterly Audit Plan Replenished from a Prioritised Assurance Backlog
- Backlog Refinement Session: Story Splitting, Estimation and Priority Re-Ordering

### **Day 3: Running Audit Sprints and Kanban Fieldwork**

- Sprint Planning Meeting: Sprint Goal, Capacity and Selected Audit Stories
- Daily Stand-Up for Auditors: Progress, Blockers and Auditee Dependencies
- Audit Kanban Board Design: Columns, Explicit Policies and Work-in-Progress Limits
- Iterative Fieldwork: Walkthrough, Test and Conclude Within a Two-Week Iteration
- Sprint Review With Auditees: Demonstrating Observations and Agreeing Next Stories

### **Day 4: Rolling Reporting, Quality Evidence and Agile Audit Metrics**

- Rolling Observation Memos, Short-Form Sprint Reports and the Final Summary Report
- Agile Working Papers: Story-Level Documentation, Review Sign-Off and Evidence Trail
- Supervision and QAIP Ongoing Monitoring Inside the Sprint Cadence
- Flow Metrics for Audit: Cycle Time, Throughput, Lead Time to Insight and Burndown Charts
- Sprint Retrospective Formats and Common Failure Modes: Scope Creep, Blurred Independence, Stakeholder Fatigue

### **Day 5: Case Study: Agile Audit Pilot Plan and Sprint Board Build**

- Case Engagement Brief: Procurement-to-Pay Audit in a Multi-Site Service Organisation
  - Case Backlog Build: Audit Stories, Acceptance Criteria and Sprint Allocation
  - Sprint Board Assembly with Columns, WIP Limits and Auditee Touchpoints
  - Pilot Plan Drafting: Roles, Cadence, Reporting Rhythm, Metrics and Change Approach
  - Peer Panel Challenge of the Agile Audit Pilot Plan and Sprint Board
-

## Skills You Will Gain:

- Audit Backlog Management
- Audit Story Writing
- Sprint Facilitation
- Kanban Board Design
- Iterative Fieldwork Execution
- Rolling Audit Reporting
- Agile Working-Paper Documentation
- Audit Flow Measurement

## Why Attend This Course:

- Leave with an Agile Audit Pilot Plan and Sprint Board for a case audit, tested by a peer panel
- Cut the time between fieldwork and management action by sharing observations sprint by sprint
- Keep auditees engaged through sprint reviews rather than meeting them only at opening and closing
- Compare how audit teams from finance, public service, energy and technology organisations have adapted sprints and kanban

## Conclusion:

Agile internal audit keeps the discipline of assurance while changing its rhythm. The week moves from the case for agile and the choice between Scrum and Kanban, through the audit product owner, backlog and rolling plan, to sprint planning, stand-ups, kanban fieldwork and sprint reviews with auditees, and then to rolling reporting, working-paper evidence, QAIP monitoring and flow metrics. The final day applies these methods to a procurement-to-pay case and produces an Agile Audit Pilot Plan and Sprint Board ready for a first pilot.

---