

Running a smooth remote audit



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If charities are planning their audits, accommodating an audit team in the office may not be possible due to current restrictions and social distancing measures.

At Sayer Vincent, we've been running remote audits since lockdown. Here are our tips for a smooth remote audit:

1. Prepare well

Ask your auditor for a checklist of documentation required for the audit. Review it to ensure you can access the information from your current location. If not, plan how the information can be accessed or what alternative information could be used.

Arrange a virtual meeting with your auditor a week ahead to discuss your preparation.

2. Information sharing

Your auditor may provide a digital portal for information sharing. If not, agree how to share information via email or another method. Update your checklist with the status of information provided and reference all documentation to help the auditor identify and locate it.

Co-ordinate information needed from your team and provide your auditor with their contact details for queries.

3. Sample selection as early as possible

Provide accounts and supporting nominal ledger reports one week before the audit so your auditor can work on the detailed transaction reports to select the items they wish to test.

4. Explain what might be different

Some documentation may be with a member of staff who is furloughed, signed copies of documents may only be in paper format and some internal controls may have been adapted to work in remote circumstances. Share this information with your auditor early on rather than waiting for queries or issues to arise.

5. Desktop sharing

Your auditor may need to observe you demonstrating an internal control or accessing information on an electronic banking system. Most video call technologies allow users to share their screen so will be able to simulate the auditor being sat beside you.

6. Working preferences

You may have other commitments to juggle in addition to the audit. Reduce pressure by letting the auditor know your working hours and when to contact you.

7. Regular communication and virtual meetings

Communication is key. Your auditor can invite you to video calls even if you don't have the software. Consider who they need to speak to in the finance team and beyond and provide their contact details. Your auditor will also be happy to attend the finance committee or board meetings remotely too.

8. Regular update reports

Usually, an auditor will provide a report each week detailing outstanding information. Working remotely, you may wish for more regular updates. Let your auditor know if you want an outstanding list each day.

9. Manager review

Auditor visits to review work can also be done remotely, with the audit manager reviewing the work before arranging a virtual meeting to discuss any findings.

10. Audit work that cannot be done

Some audit work may not be possible without access to the office, where evidence is only in hard copy. Your auditor will use alternative evidence wherever possible, but you may need to agree a list of information to be provided later.

With careful planning, a good check list and the right technology, there is no reason why a remote audit can't be as smooth as a face to face one.



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