



**NOTE FOR THE ATTENTION OF
IAS. A2 AND IAS.A3 STAFF**

Subject: Planning & Monitoring in Directorate A as from January 2012

1. PLANNING

A test phase of the Work Scheduling module available in GRC will take place in summer 2012 aiming at identifying the strengths and weaknesses of this new system in comparison with the current system in Excel.

After the test phase, a decision will be made on its use within Directorate A for the second semester 2012.

2. MONITORING

The monitoring of audit activities will be managed as follows:

The current Radar Screen file on Excel sheet format will be replaced by regular ad-hoc reports issued directly from GRC, as most of the information displayed in the Radar Screen file is now available in each engagement form. These ad-hoc reports will be discussed during Senior Management and APM.A meetings and decisions taken accordingly.

The monitoring of all audit engagements in GRC will be managed exclusively by the QA cell.

2.1. Time Budget:

- (a) *Original Budget*: it is the time budget allocated to each audit engagement, based on the Capacity Planning of Units A2 and A3 ([link to be added later](#)) and on the results of the annual Risk Assessment update exercise.

This data is fixed and it will not change.

- (b) *Actual Budget: free entry field*: this section may be used to increase or reduce the time budget of an audit engagement in justified cases. The justification for doing so must be entered in the Variance Explanation field.

Use of this section in the specific case has to be authorised by the Director.

- (c) *Total Budgeted*: it is the total time allocated by checklist.
- (d) *Variance*: this field is indicated as Not Applicable in the system. As displayed in GRC it is the difference between the Total Budgeted and the Original Budget.
- (e) *Variance explanation: free entry field*. This section will be used to justify any time budget correction.

NB: Planned Vs Actual budget will be extracted via ad-hoc reports

2.2. Milestones and Deadlines:

Milestones are key dates that are mentioned and detailed in the Audit Process ([link to be added later](#)) of Directorate A. For the audit process overview, see Annex 1.

2.2.1. Audit

On each engagement form, some milestones will be set for:

- *Audit Start*: 4 weeks before fieldwork on spot (Monday by default)
- *End of Preliminary Survey / EPM*: 1 week before fieldwork on spot (Friday by default)
- *End of Fieldwork (FVT/ADAR)*: as defined in the Audit Process, it is the date of transmission of the ADAR by the Team Leader to the Audit Manager. It takes place 3 weeks after fieldwork on spot (Friday by default)
- *Draft Report*: 7 weeks after fieldwork on spot (Friday by default)
- *Auditee's Comments to Draft Report*: 9 weeks after fieldwork on spot (Friday by default)
- *Final Report*: 11 weeks after fieldwork on spot (Friday by default)
- *Auditee's Action Plan*: 15 weeks after fieldwork on spot (Friday by default)
- *Audit Close*: 21 weeks after fieldwork on spot (Friday by default)

For each of them, 3 indicators will be mentioned:

- *Planned date*: is the date initially planned taking into account the time foreseen in the audit process
- *Revised date*: is the date that has been submitted for discussion/approval during an APM.A meeting and that has been modified accordingly
- *Actual date*: is the effective completion date of the step

2.2.2. *Follow-Up & Risk Assessment*

Milestones for Follow-Up and Risk Assessment engagements will be set later in the year depending on the planning strategy and on the capacity planning.

2.3. **Time Management / Timesheets (See Annex 2 for list of Activities)**

In order to monitor the time budget, it is necessary to have timesheets filled in and approved in GRC on a regular basis.

Technical instructions on how to fill in a timesheet in GRC is available in the reference document library in GRC ([Reference/AMS GRC User Manual/Time Report/GRC Manual – How to fill in Time Reporting](#)) but the following basic principles have to be complied with:

- Real work time is recorded. Explanations should be provided for overtime (over 37.5 hours a week).
- A ratio of at least 70% of time dedicated to audit activities and 30% to other non-audit activities has to be complied with, as much as possible within each month.
- Activities and sub-activities must comply with each other, as the system does not detect inconsistencies between Activities and Sub-Activities.
- +/- 6 weeks to fill in timesheet. For long-term absences (e.g. maternity, parental leave or long summer holiday), it is necessary to create a timesheet by anticipation
- The timesheet has to be filled in and approved at level 1 by the auditor and sent for approval of Head of Unit¹ (level 2 approval) **each week**.

If Audit Manager for the engagement on which auditor worked in the given week is not the respective Head of Unit, auditor provides the time sheet to Audit Manager for verification (as printout or link in GRC). Audit Manager sends his/her visa (on paper or in Outlook) to the respective Head of Unit.

- A timesheet cannot be deleted because a new one cannot be created
- Time budget has be followed up closely not only at the QA Cell level but also at the Head of Unit / Audit Manager and Team Leader level. Any need for modification shall be discussed and agreed by Director A.
- Once a staff member has left the DG, his/her profile needs to be deleted. A request from IAS.A.QA has to be sent to the functional mailbox IAS AMS-GRC HELPDESK, indicating the group the profile has to be removed from.

¹ Heads of Units 2012: Friedrich Braeuer (Unit A3) / Ilian Komitski (Unit A2)
Audit Managers 2012: Friedrich Braeuer (Unit A3) / Ignacio De Dios (Unit A3) / Ilian Komitski (Unit A2) / Rogero Vincitore (Unit A2)

- When a staff member leaves the DG, his/her name has to be replaced by the name of the new staff member in charge of a specific file for each of the engagements concerned.
- The impact on recommendations/IssueTrack will be confirmed with GRC Helpdesk at a later date.

/signed/
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Annex:

- 1: Audit Process Overview
- 2: Activities and Sub Activities for Time Reporting in GRC