



Tionól Réigiúnach an Deiscirt  
Southern Regional Assembly

# Remote audits and reporting, Best practice and Future for FLC & SLA.

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# What is a Remote Audit?

- A remote audit, also known as virtual audit, is the method of conducting an audit remotely, using electronic methods such as video conferencing, email and telephone to obtain audit evidence, just like you would during an on-site audit.
- The overall aim is to evaluate this evidence objectively to determine the extent to which the audit criteria has been fulfilled.



# What is a Remote Audit?

- Remote auditing provides a springboard for tools such as file and screen sharing, video conferencing
- (Skype and Zoom are common platforms), and live data analysis.



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# The Advantages:

- One of the benefits is the ability to allow auditors to receive and share data, review documentation and processes, conduct interviews and make observations with auditees without the need to commute to the audit site.
- The utilisation of technology to carry out audits remotely also saves time and money. Data can be accessed from anywhere, such as a cloud portal.



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# The Disadvantages:

- Disadvantages to consider is technology.
- If network connections are not very reliable, interviews and meetings can be interrupted, and it may take some time to reconnect and solve all the network problems.
- Access to relevant databases and systems may not be possible remotely.



# Reporting

- The Covid pandemic has had a huge impact on the way we work.
- Procedures and systems changing overnight.
- Prior to Covid, partners uploaded expenditure claims on a portal (EMS, iOLF, Synergie) and submitted the supporting documentation in hard copy form to the Controller.



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# Reporting

- The impact of COVID-19 meant organisations were forced to introduce remote working which lead to period of uncertainty and Challenges ahead.
- The Regional Assembly (SRA) were no different as staff were working remotely we had to adapt to this new environment.
- Project Partners were asked to submit their supporting documentation electronically via [FLC@southernassembly.ie](mailto:FLC@southernassembly.ie) email address.
- Guidance was circulated to all Partners in April 20



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# Transfer of data to FLC

Some of the ways used to share documents with FLC:

- Dropbox
- Zip files
- We-transfer files
- HEAnet File Sender
- OneDrive storage



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# Second Level Audits

- Two Audits since Covid began
- Both done Remotely by Audit Firm Ernst & Young Paris. Procedure,
- Desk Review of the Documentation provided
- Online Introductory meeting with Auditors
- Online interview with Project manager and other responsible persons,
- Online interview with First Level Controller



# Second Level Audits

- Conduct tests on the digitalized project documentation provided to support the expenditure subject to the review.
- Remote verification of the reality of the project.
- Online final meeting and discussion on on audit findings.
- Ten day contradictory phase to respond to draft audit report.



# Best practice for submission of claim:

- Gather supporting evidence for your claim
- Scan the relevant documents ensuring images are readable
- Create a folder for each budget line and include the relevant documents
- Input the eligible costs on the Portal
- Share your documents with the FLC
- Submit your report (Claim) on the Portal
- Notify FLC by email

# Future for FLC & SLA

- Second Level Audits – Combination of remote & on-site audits
- FLC – administrative checks, on the spot checks (Physical & Virtual)
- New IT System (Jems) to replace eMS 21-27
- SRA – Portal
- Simplified cost options
- Staff cost calculation methods



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