



## Internal audit under restrictions

When distance is a way to be closer

The rapid spread of COVID-19 around the world changed the way companies work, forcing them to accept the new global context.

Remote work, closed borders between countries and regions, significant changes to business processes, limited contact with key process and control owners – all these factors imposed severe restrictions on fieldwork performed as part of Internal Audit Activity (IAA). These challenges need to be dealt with using alternative methods of project implementation.



### Situation

Global spread of COVID-19 resulting in great uncertainty and severe operational restrictions.



### Complication

Remote work, closed borders between countries and regions, significant changes to business processes, limited contact with key process and control owners put significant restrictions on IAA.



### Question

How to overcome IAA restrictions when performing engagements in remote locations?



### Answer

In order to overcome the restrictions imposed by COVID-19, the Deloitte team is ready to become your “eyes and ears” in Internal Audit (IA) engagements.



### We offer **co- and outsourcing** of IA engagements

We assist clients in the deployment of their IA capabilities, ranging from performing all of the organization’s IA activities through an outsourced model to partnering with the in-house IA function to co-source the delivery of their activities.

Given the **COVID-19** situation we are ready to provide you with **full IA support** eliminating the need for your global IA team to visit local subsidiaries: our experienced and skilled specialists will become **your “eyes and ears”** in co-sourcing activities or deliver **end-to-end IA engagements** in accordance with our highest quality standards within outsourcing services.

### Risk Advisory



**Sergey Kudryashov**  
**Partner**

Tel.: +7 (495) 787 06 00  
ext. 5333  
skudryashov@deloitte.ru



**Marina Rodnikova**  
**Senior Manager**

Tel.: +7 (495) 787 06 00  
ext. 5133  
mrodnikova@deloitte.ru



### We are willing to **support you** with ...

- on-site activities requiring process and control observations;
- inspection of documents that cannot be provided electronically due to technical or confidential restrictions;
- getting in contact with local personnel, scheduling and performing interviews and walkthroughs;
- resolution of any urgent issues requiring offline interaction;
- regular project status discussions.



### ... to provide you with the following **advantages**:

- travel and accommodation cost savings;
- opportunity to perform scheduled IA engagements instead of postponing them due to COVID-19 restrictions;
- engagement of experienced and skilled specialists with deep knowledge of local specifics;
- getting more information than during online or remote engagements.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities. DTTL (also referred to as “Deloitte Global”) and each of its member firms are legally separate and independent entities. DTTL does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more.

Deloitte is a leading global provider of audit and assurance, consulting, financial advisory, risk advisory, tax and related services. Our network of member firms in more than 150 countries and territories serves four out of five Fortune Global 500® companies. Learn how Deloitte’s approximately 312,000 people make an impact that matters at [www.deloitte.com](http://www.deloitte.com).

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms or their related entities (collectively, the “Deloitte network”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.