

# PwC Internal Audit Services

*We help you create a future-facing Internal Audit function that enhances value for you. Our relationship delivers continuous insight and foresight and access to a comprehensive range of specialists, enabling you to improve governance, manage risk and be confident in the smooth operations of your organisation.*



## Our approach

Our approach to internal audit focuses on helping clients to identify and prioritise enterprise risks that can impact shareholder value, and building and executing audit plans that address the most critical risks. We also work to drive down internal audit costs and boost efficiency by streamlining processes, reassessing goals and activities, sharpening the focus on value-adding processes and leveraging technology. Our objective is to enable our internal audit clients to play a higher-value, more strategic role in their organisations.

## How we can help overcome your Internal Audit function challenges

### Staffing shortage and lack of expertise?

- **Co-sourcing:** Specialist resource or technical assistance to support an existing internal audit function to perform a risk assessment and specific projects on a continuous or „when needed” basis.
- **Training:** Provide training and knowledge transfer services, including professional CIA qualification studies.

### Lack of Internal Audit function?

- **Outsourcing:** Full and continuous outsourcing of an organisation's internal audit function, including risk assessment activities.
- **Set Up:** Assistance to set up and establish a cost effective and quality focused internal audit function.

### Insufficient working practices and methodology?

- **Quality Assurance:** Perform an independent quality assurance review of an organisation's in-house internal audit function to assess compliance with IIA Standards and industry benchmarks.
- **Function Optimisation:** Benchmark and improve the effectiveness and performance of an internal audit function, including its approach, goals, risk assessment, methodology and activities.
- **Methodology:** Enhance internal audit methodologies and manuals to improve consistency of audit execution and use of best practices.

### Excessive costs and lack of efficiency?

- **Risk assessment and planning:** Perform risk assessments and develop strategic and annual audit plans to raise the level of internal audit performance.

- **Technology:** Provide IT technology and tools to improve an internal audit function's efficiency.
- **KPI:** Enhance metrics and balanced scorecards to measure results and drive continuous improvement.

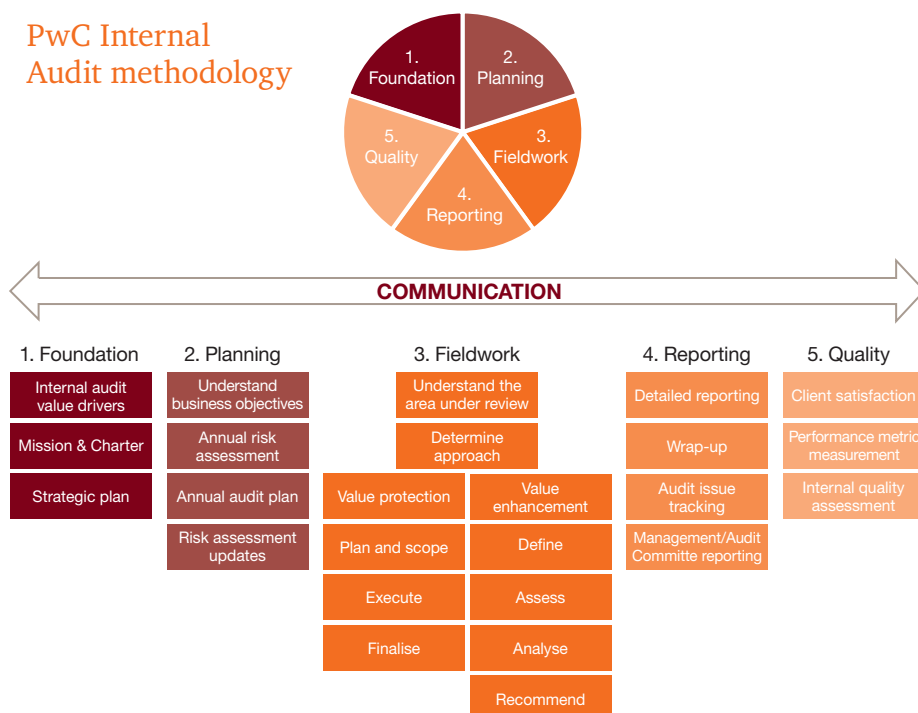
### Lack of adequate control framework, unclear role of the Audit Committee?

- Assist an organisation to design, set up, implement, enhance or optimise its internal control framework and process controls. Including advice on optimising compliance efforts and performing ad-hoc process control enhancement reviews of complex processes or regulated business activities.
- Support Boards and Audit Committees to discharge their duties with regard to monitoring of the system of internal controls, financial reporting and risk management.

## Our global Internal Audit methodology

We live in unprecedented economic times. Given the current economic environment and ever increasing emerging risks, internal audit departments are increasingly required to deliver higher value at reduced or flat costs. PwC leverages its global internal audit methodology to achieve these dual objectives.

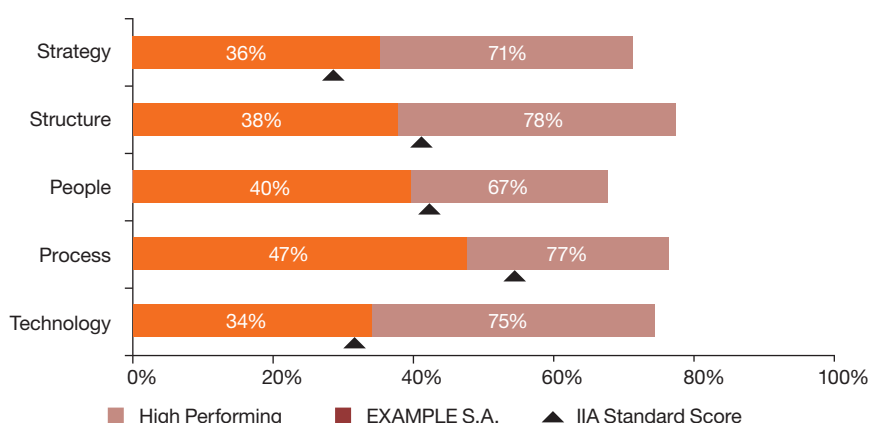
## PwC Internal Audit methodology



## Tools

We use a number of tools facilitating our day-to-day work. An example is **Profiler™**. It is comprised of an internal audit best practice library that is organized around PwC's Internal Audit Framework, which is linked to a benchmarking tool for assessing the performance of internal audit departments. Qualitative benchmarking results are compared to scores attributed to high-performing internal audit departments, which are based on our five-category evaluation model within the tool and against eight attributes critical to success.

## Sample Profiler™ benchmark chart



## Our team

Our core IAS team consists of a number of specialists having experience in many industries (including financial services and public sector). We are actively participating in development of Internal Audit profession in Poland by presenting at conferences, writing articles and organising events for industry groups. Members of our team hold professional qualifications including CIA, CISA, CFE, ACCA, CPA, KIBR.

Our internal audit sourcing services are based on our skill focused „Hub and Spokes” model.

Our core internal audit specialists serve as the engagement hub, and draw on the spokes, the firm's functional and industry practitioners, to provide our clients with subject matter specialists.

## Key contacts



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