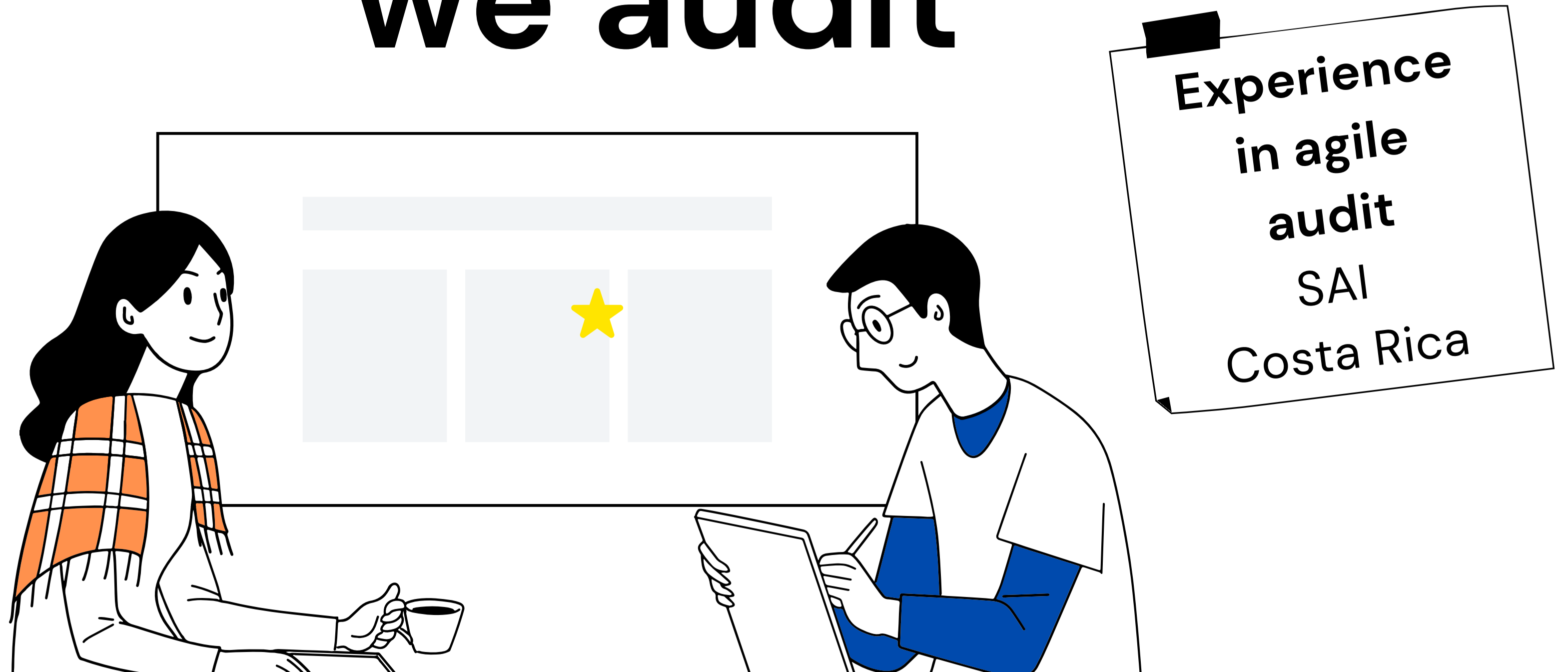


# Rethinking the way we audit



# Introduction

**Carolina** and **Alex** will be our facilitators for this session.

The goal of this session is to talk a bit about agility in audit and the approach from SAI Costa Rica.

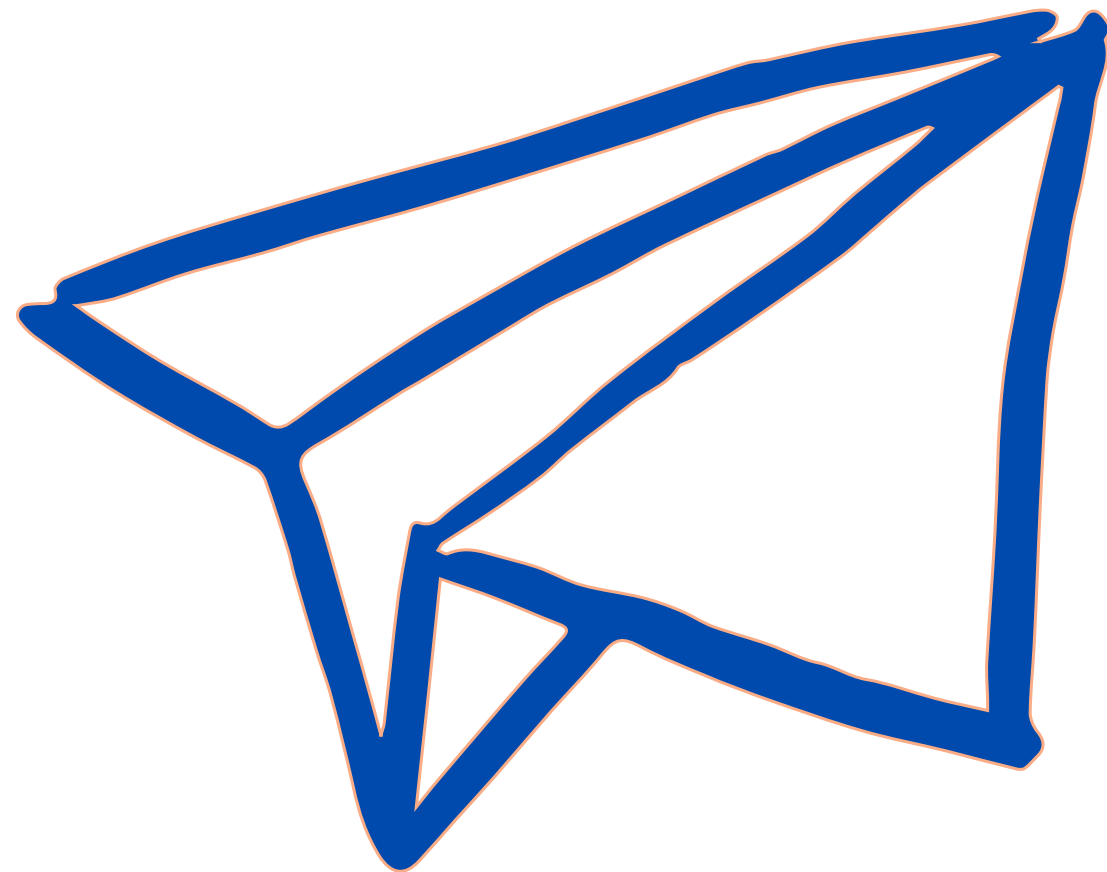
**Carolina**



**Alex**



# Our journey on the agile approach



Dec 2019

Covid19 pandemic began

Feb 2020

Scrum and agility training

April 2020

SAI Costa Rica agility guidelines and agile audit initiation

Dec 2020

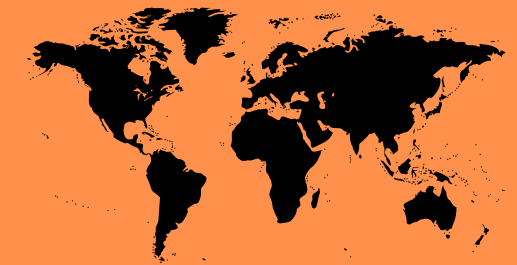
10 agile audits in process

4 of them almost finished

# Icebreaker

Before we start with the session,  
let's warm up with a few icebreaker questions:

What continent are you visiting us  
from?



Have your SAI ever conducted  
agile audits?



Which word do you relate the  
most to agile?



# Today's Agenda

1

Agility: sources of inspiration

2

SAI Costa Rica experience:  
method and products

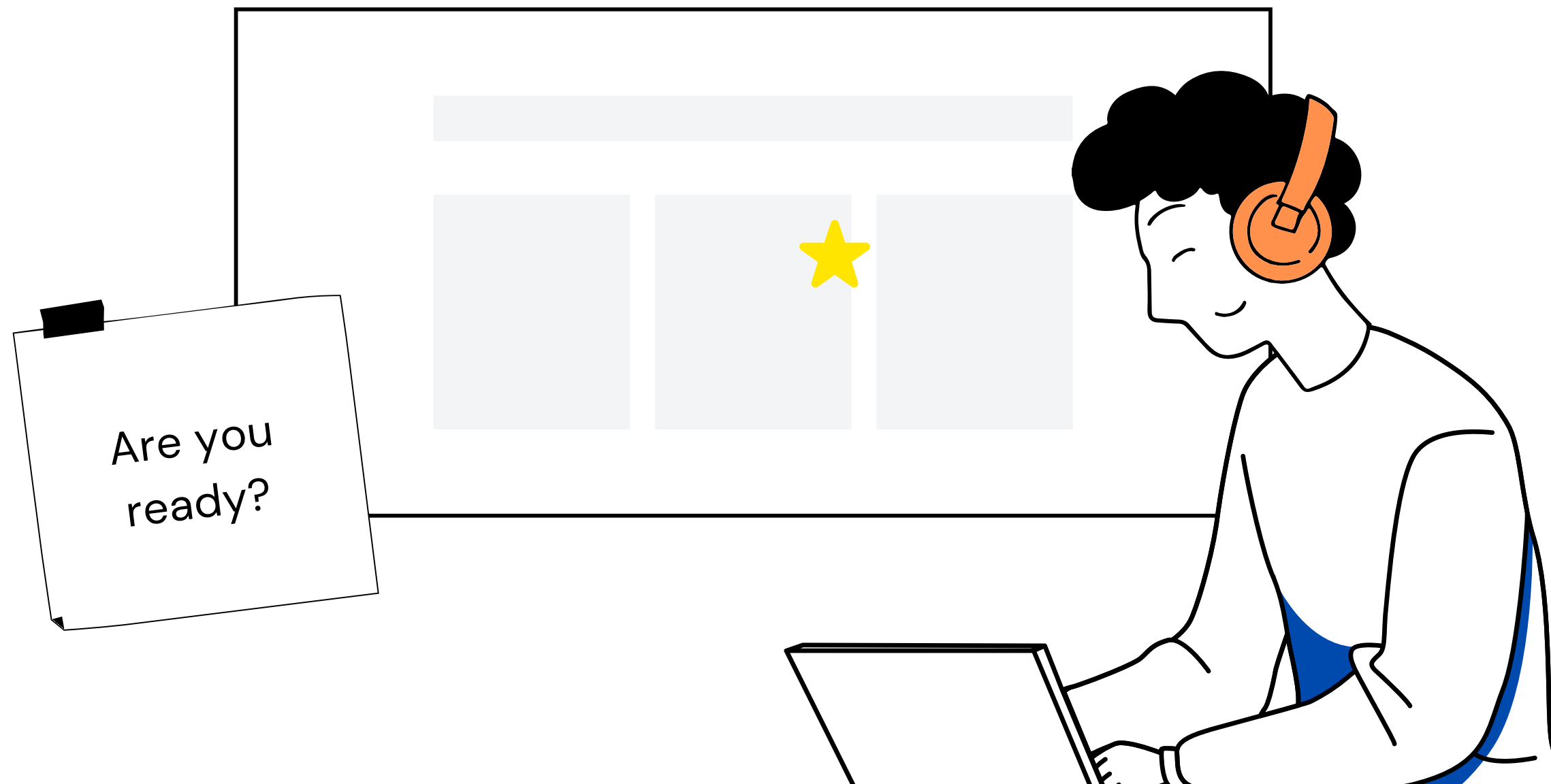
3

Main Learnings and myths  
busted

4

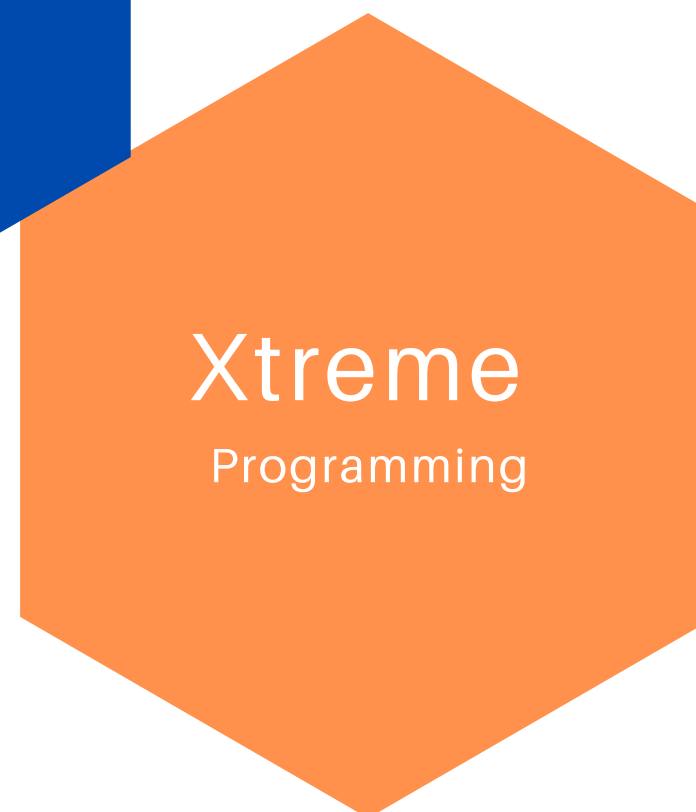
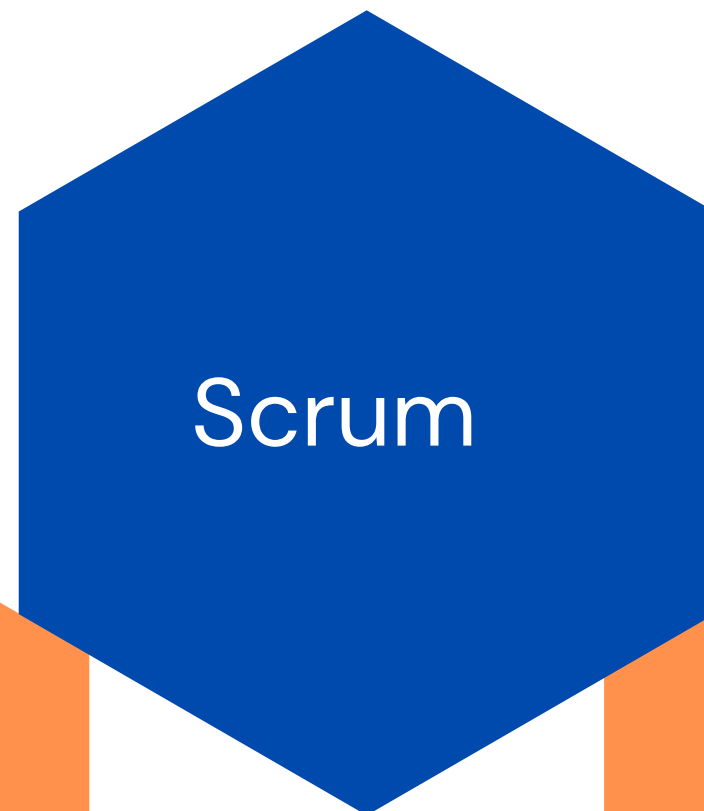
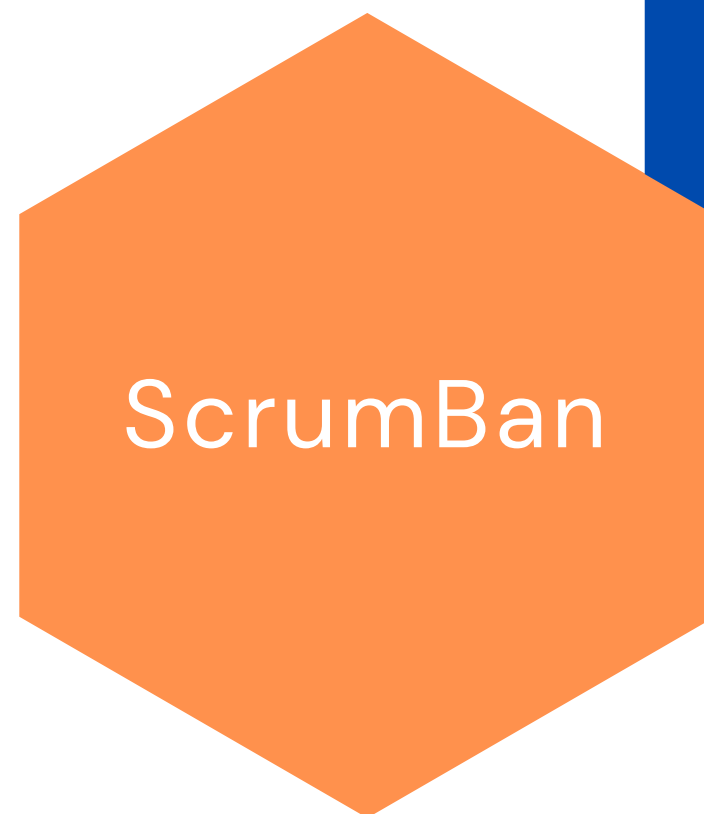
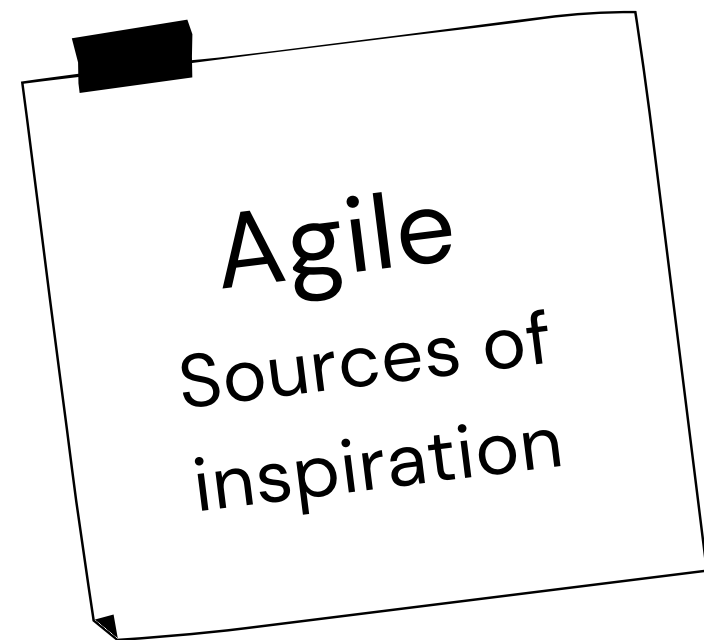
Questions from the audience

# Let's begin!

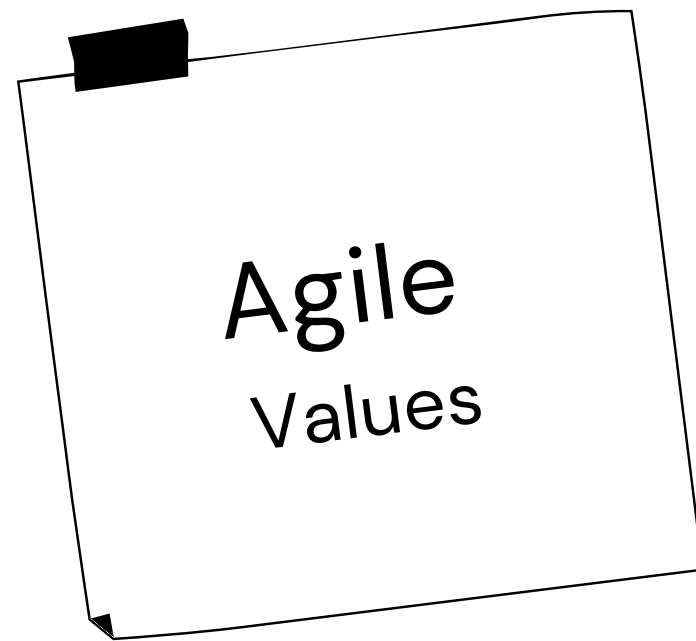


What  
comes  
to mind

Priorities Estimation Product Owner  
User Stories Sprint  
Iterative Process Sprint Backlog  
Production Ready Functionality Goal  
Scrum Master Release  
WAG, Agile Manifesto Speed  
iterations Burndown Chart Planning Meeting Agile Incremental Delivery  
Business value Artifacts Knowledge Transfer Team Board Events  
Tasks List Development Team  
Product Backlog Retrospective  
Review Meeting Agile Methodology Requirements  
Self Organizing Scrum Team  
Increment









- Processes and tools
- Exhaustive documentation
- Contract negotiation
- Follow a plan

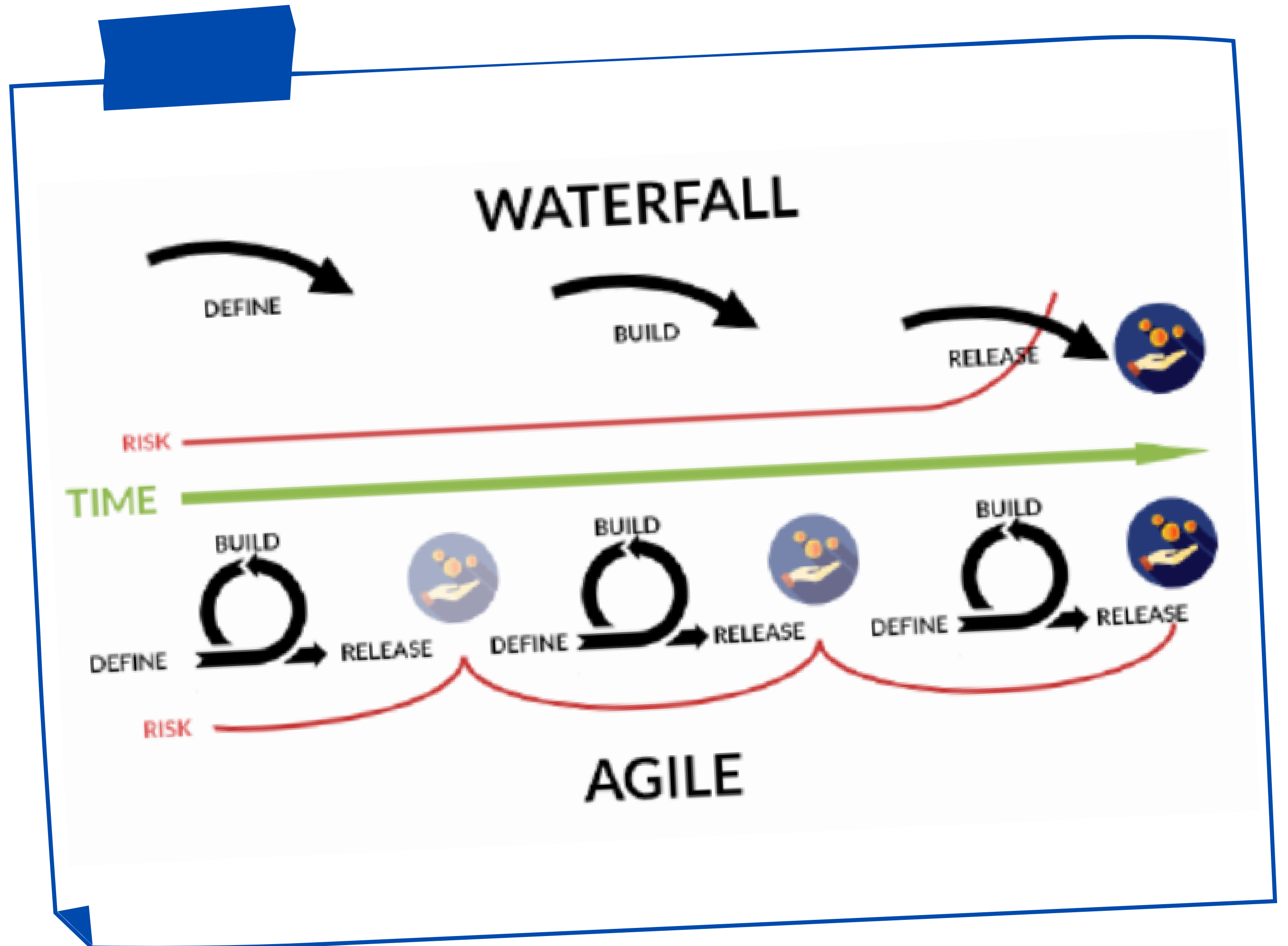
- People and interactions
- Running software
- Collaboration with the client
- Response to change

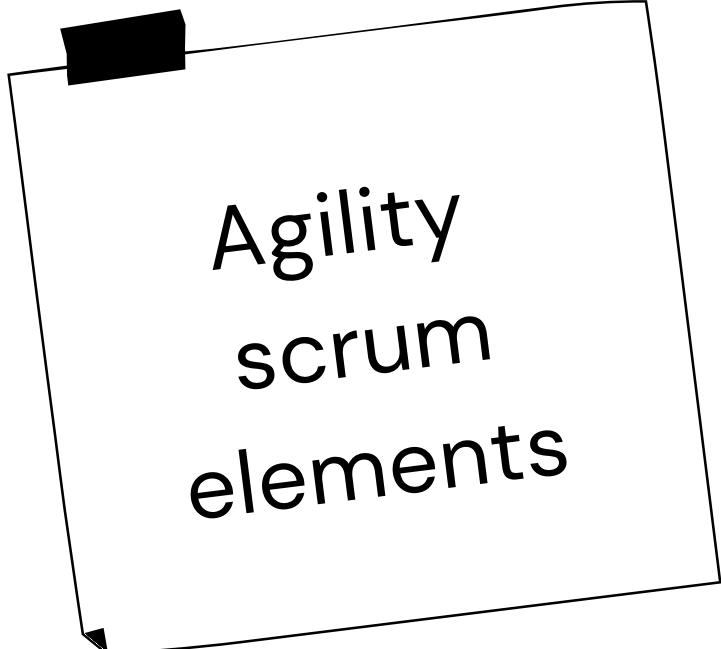


## Agile Principles

- 
1. Satisfaction the client
  2. Changes are accepted and taken advantage of
  3. Frequent delivery of the working product
  4. Daily collaboration of the business and developers
  5. Motivated people
  6. Face to face conversations
  7. Measuring working product
  8. Sustainable rhythm
  9. Continuous attention to excellence
  10. Simplicity is essential
  11. Self-organizing teams
  12. Continuous improvement

# Agility in projects





## Agility scrum elements

### Roles

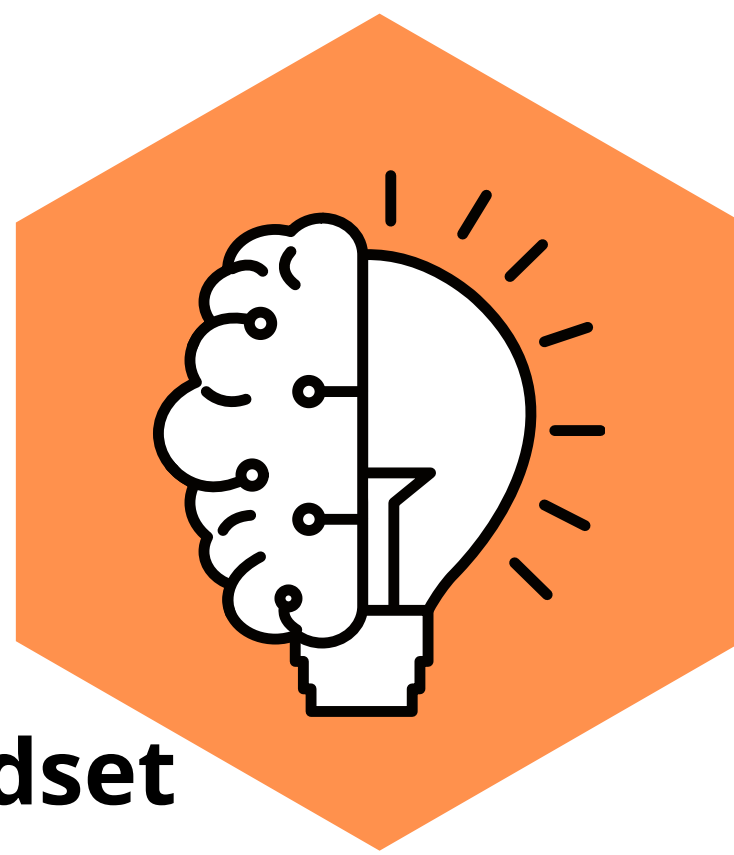
- Product owner
- Scrum Master
- Team
- Stakeholders

### Events

- Sprint planning
- Daily revision
- Hindsigh
- Sprint

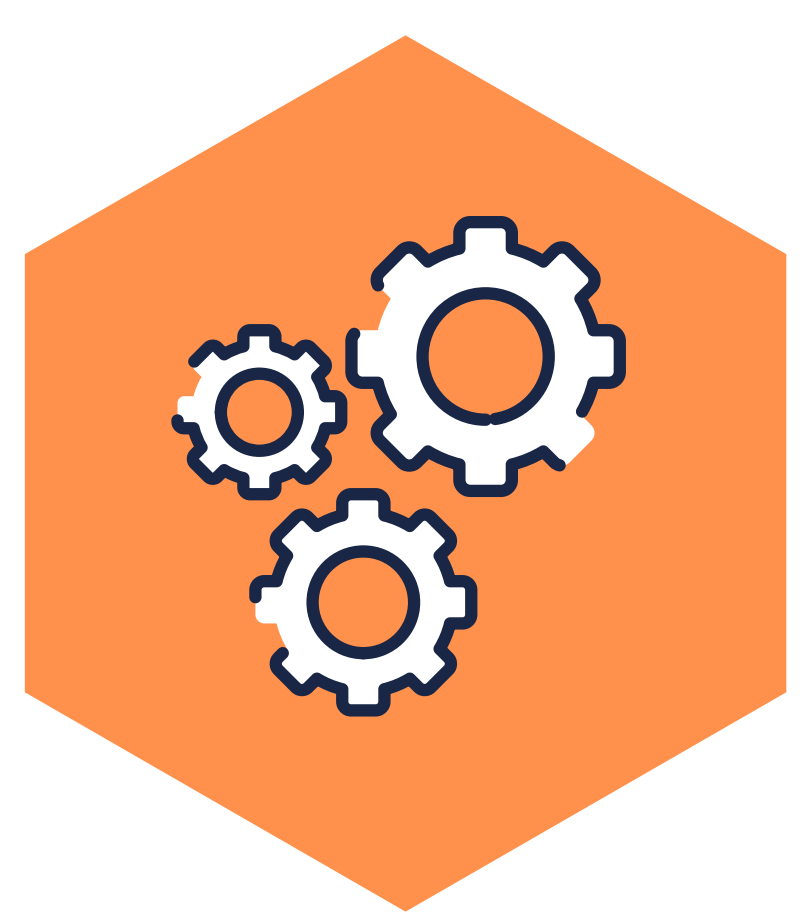
### Artifacts

- Product pile
- Sprint pile
- Increase



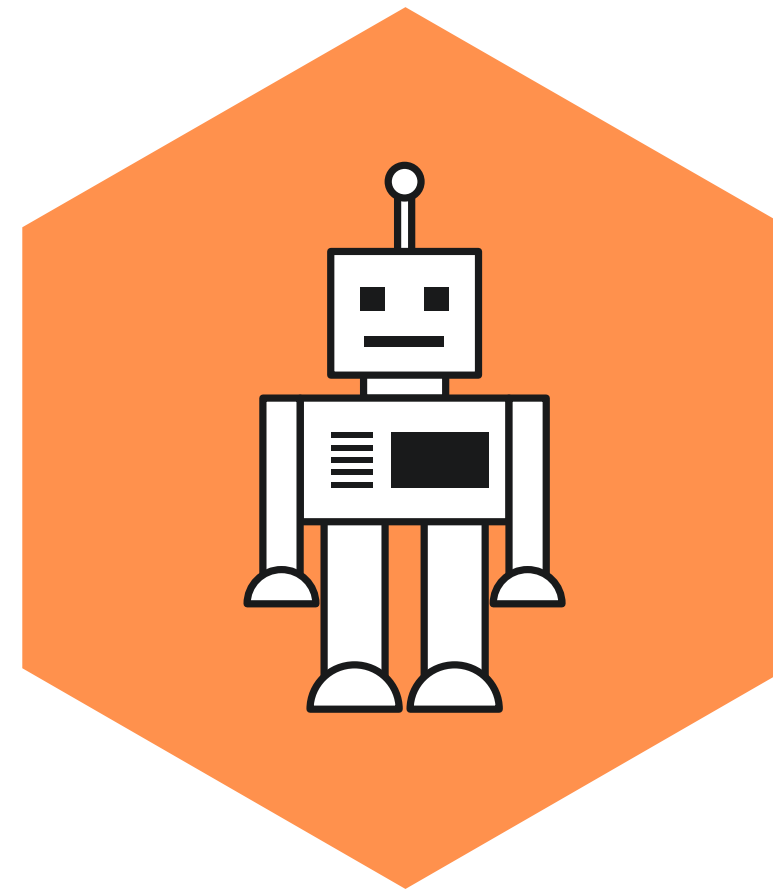
## Digital mindset

Digital leadership  
Change of paradigms  
Self-managed teams  
Collaboration-motivation



## Agility

Adaptability  
Events, roles and artifacts

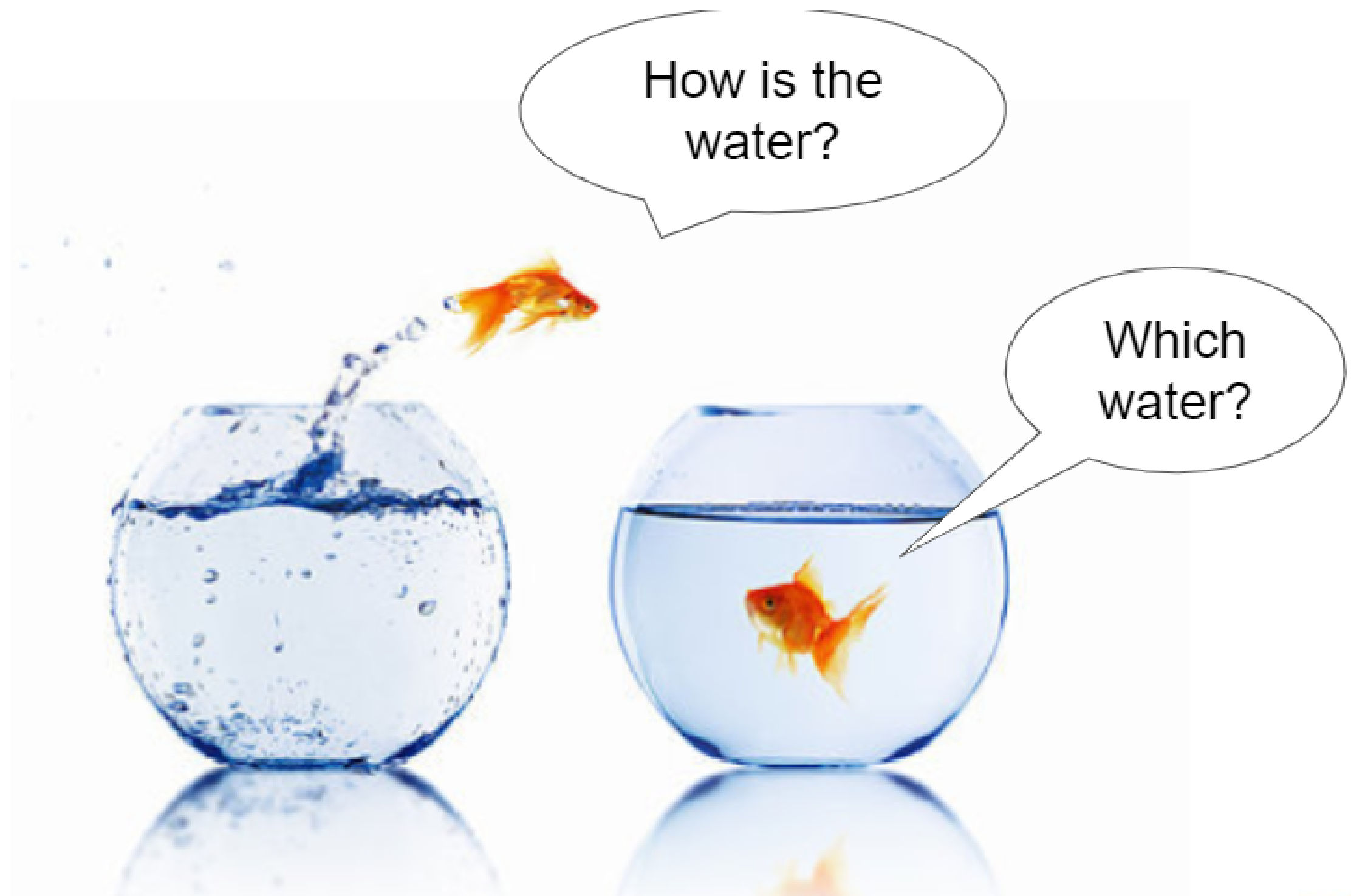


## Continuous audit

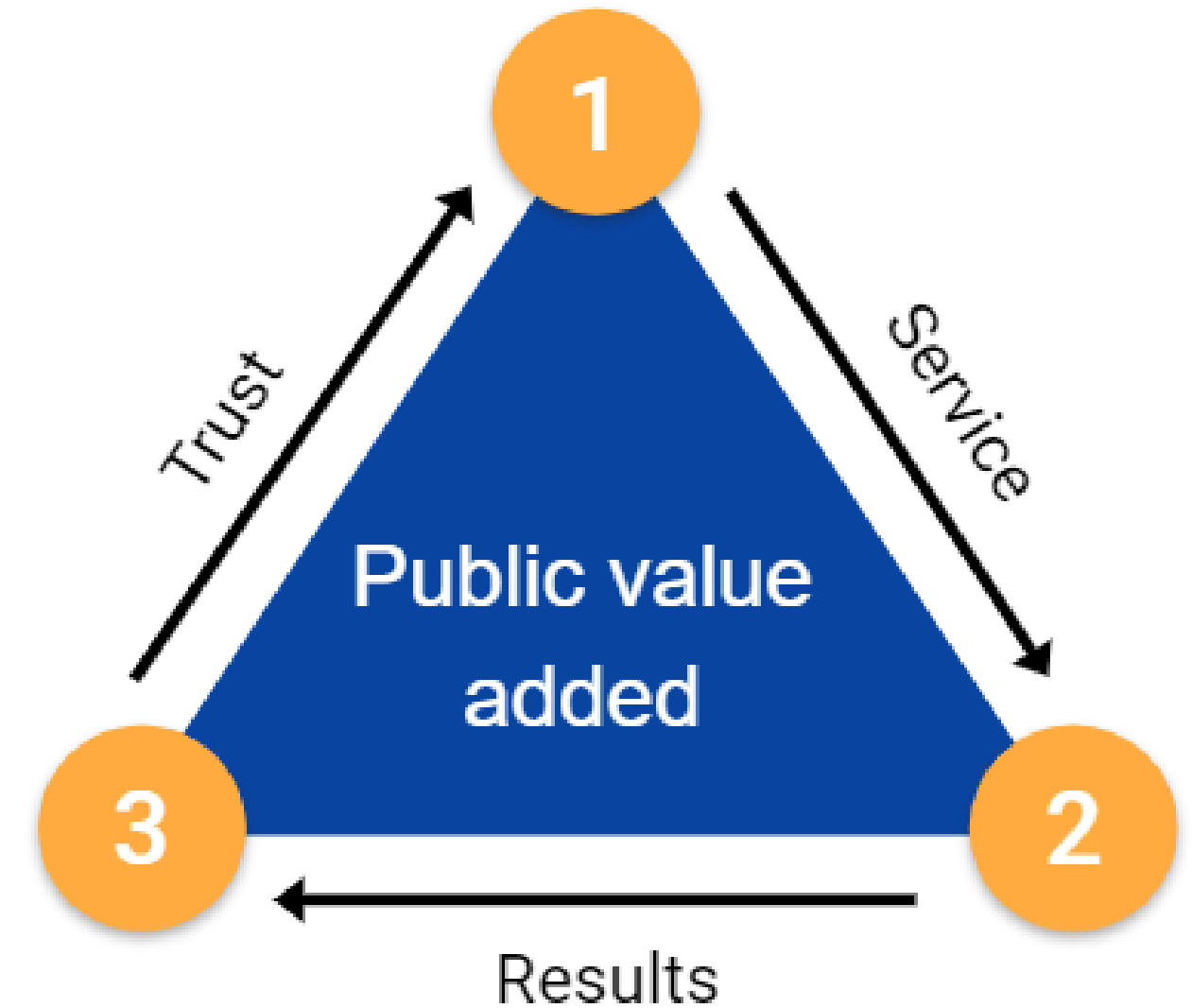
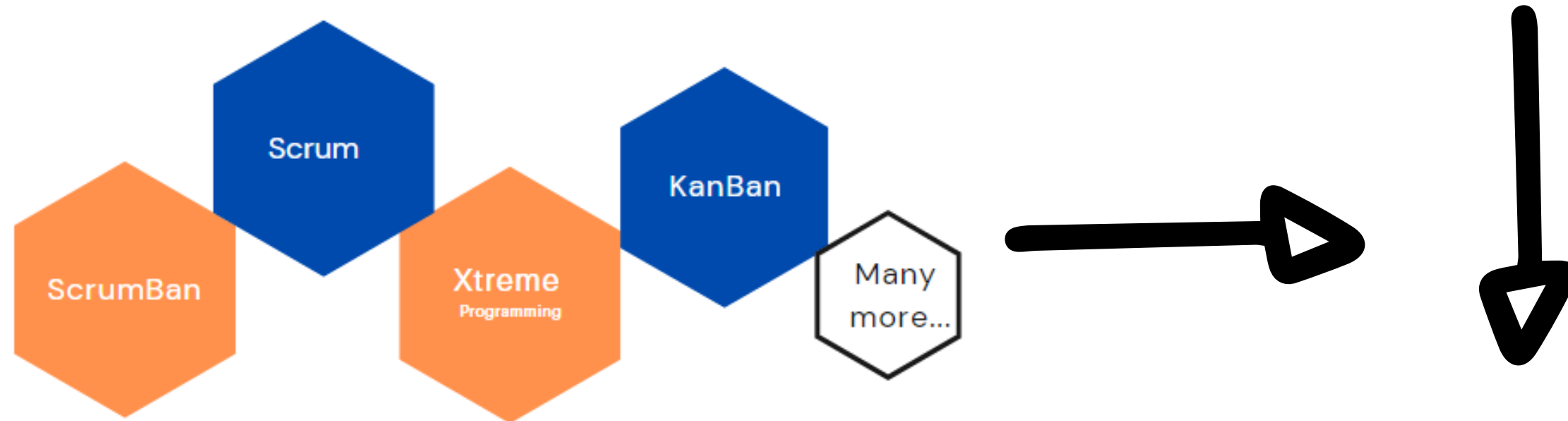
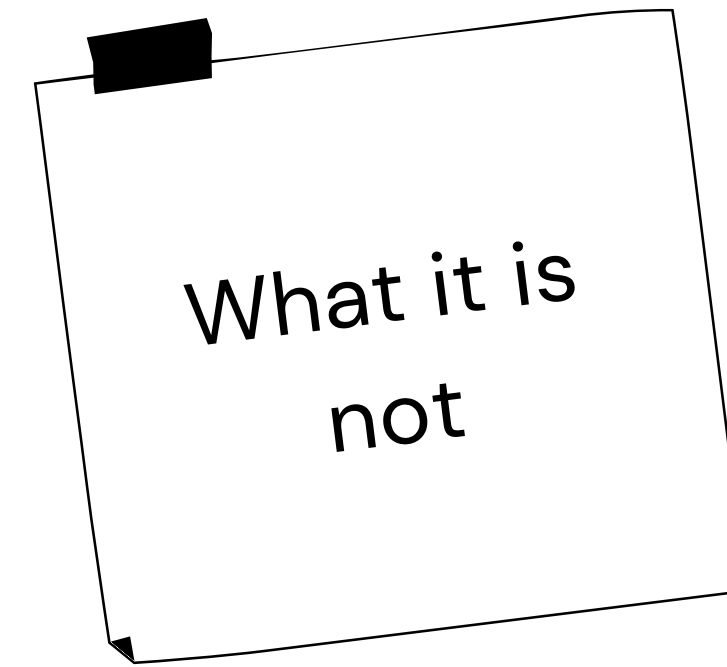
Test robotization  
Data analytics



# AGILITY IN SAI COSTA RICA

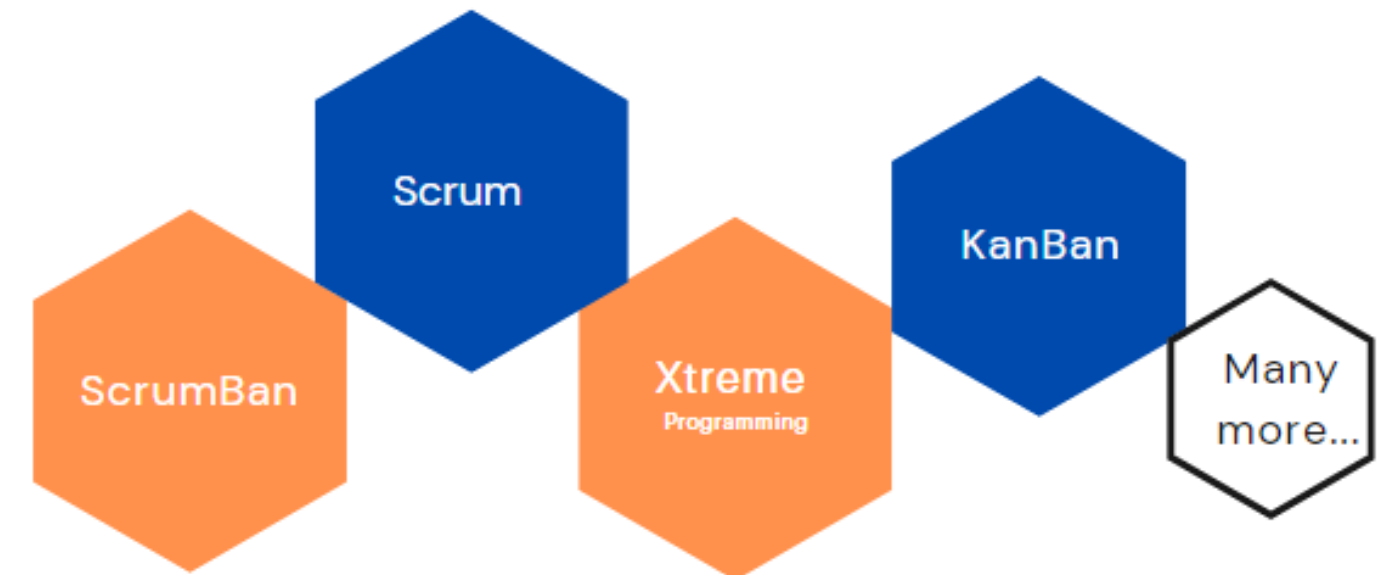
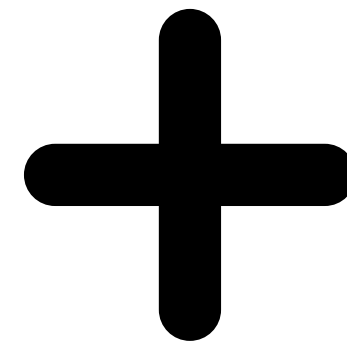
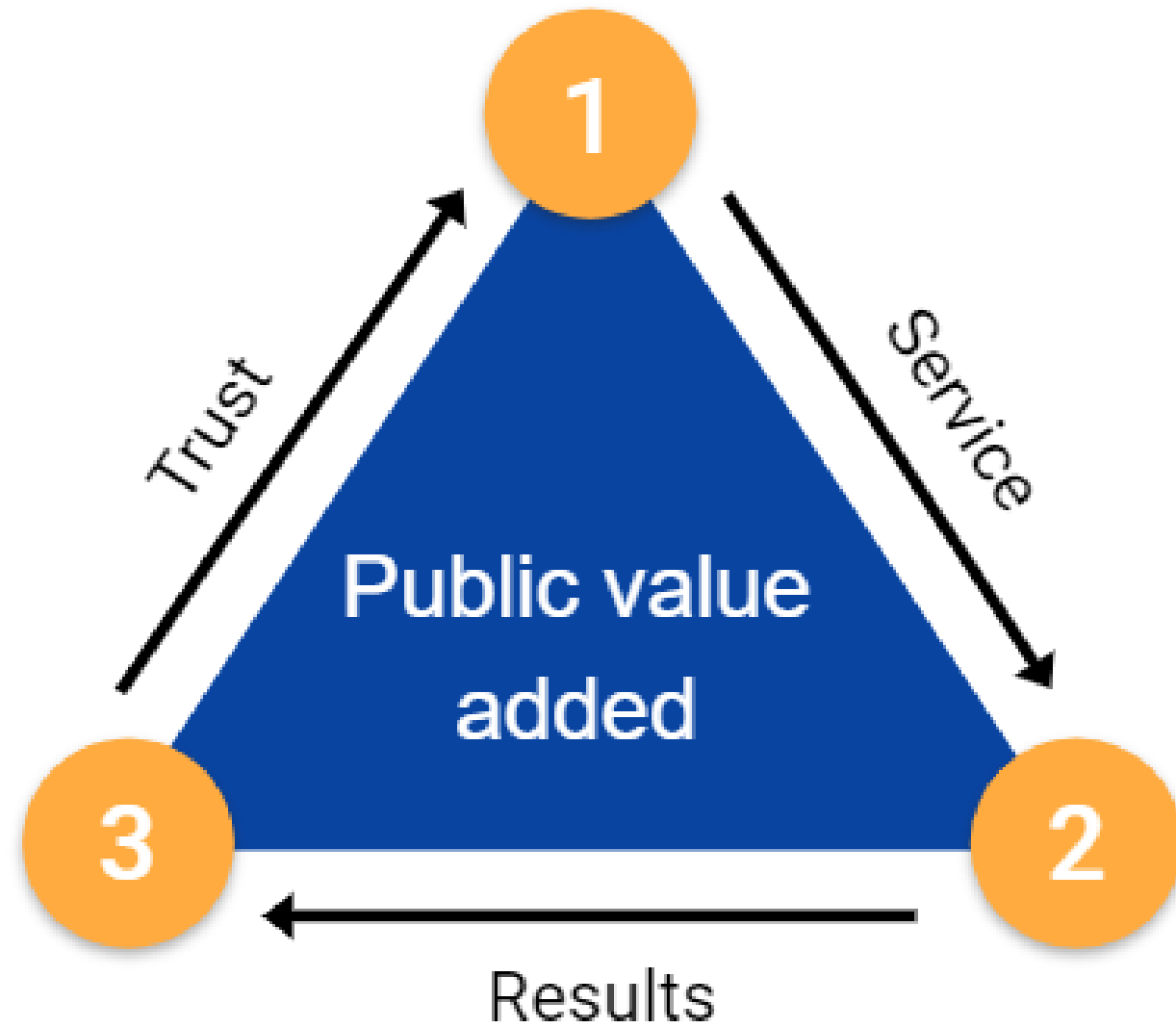
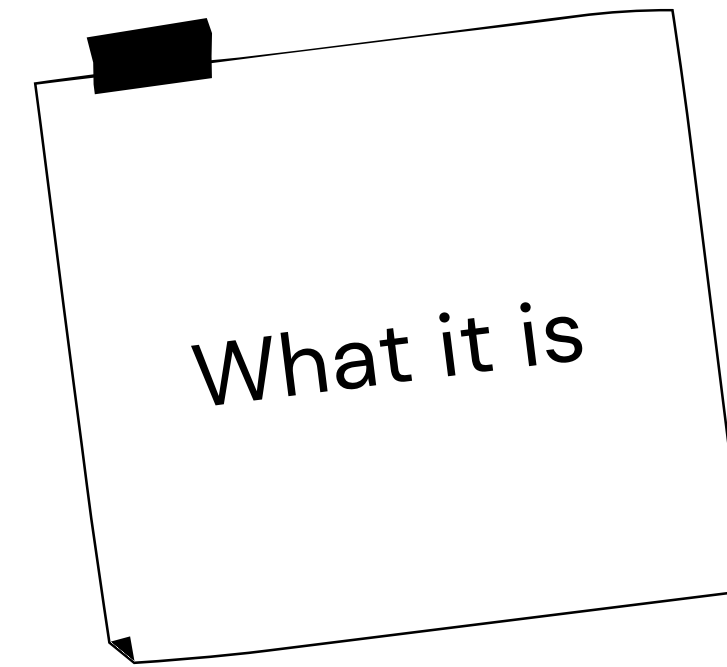


# Agility in SAI Costa Rica





# Agility in SAI Costa Rica

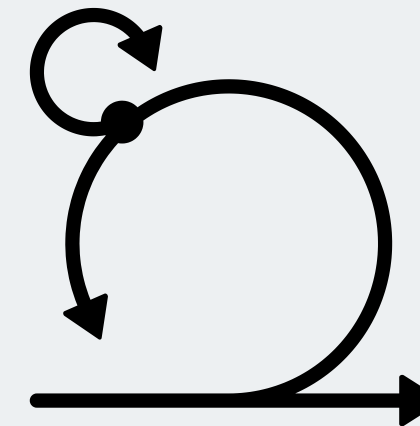
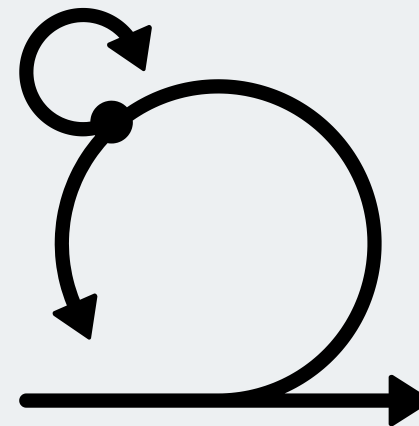
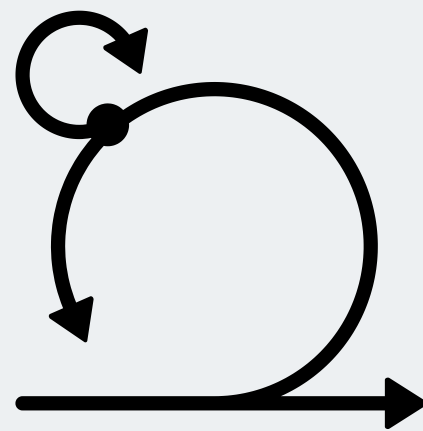
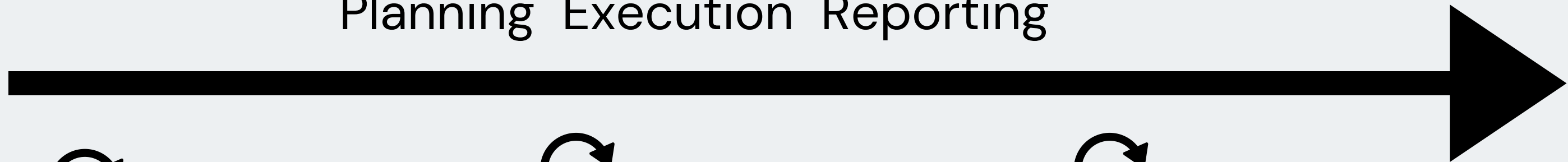


# Agility in SAI Costa Rica

How?



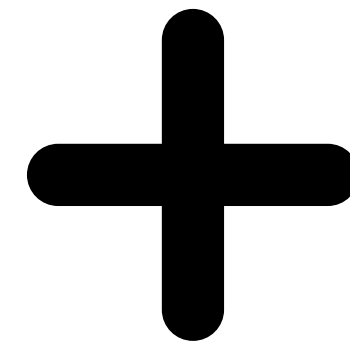
We keep the macro audit process  
Planning Execution Reporting



We combine it with minicycles for the different lines of enquiry  
Planning Execution Reporting

# Agility in SAI Costa Rica

How?



Early and frequent delivery of  
**SHORT REPORTS**

**Final audit report**

# Our standards

OBJECTIVE

SCOPE

VALUES

PRINCIPLES

AUDIT PRINCIP

ROLES

PHASES

PRODUCTS

To implement the agile audit approach that allows the generation of more timely audit results, promoting improvements in the management of the auditees and generating public value to the stakeholders.

# Our standards

- OBJECTIVE
- SCOPE
- VALUES
- AGILE PRINCIPL.
- AUDIT PRINCIPL.
- ROLES
- PHSES
- PRODUCTS

Performance and compliance audits that the management level selects in order to apply the agile audit approach.

✓ PA

✓ CA

✗ FA

# Our standards

OBJETIVO

ALCANCE

AG. VALUES.

PRINCIPIOS AG.

PRINCIPIOS AUD

ROLES

FASES

PRODUCTOS

- The importance of stakeholder interaction
- The work supported by information technologies.
- Collaboration with the audited entity.
- Openness to change.

# Our standards

OBJETIVO

ALCANCE

AG. VALUES.

PRINCIPIOS AG.

PRINCIPIOS AUD

ROLES

FASES

PRODUCTOS

- The importance of stakeholder interaction
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# Our standards

OBJETIVO

ALCANCE

VALORES ÁG.

AG. PRINCIPLES

PRINCIPIOS AUD

ROLES

FASES

PRODUCTOS

- Early and continuous delivery of value products
- Change is welcome
- Empathic approach with the audited entity
- Collaborative work for product construction
- Focus on the simple and essential
- Effective face-to-face communication
- Motivated individuals
- Self-managed teams
- Teams focused on continuous improvement based on feedback and hindsight
- Continuous attention to technical excellence



# Our standards

OBJETIVO

ALCANCE

VALORES ÁG.

AG. PRINCIPLES

PRINCIPIOS AUD

ROLES

FASES

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# Our standards

OBJETIVO

ALCANCE

VALORES ÁG.

PRINCIPIOS ÁG.

AUD. PRINCIPLES

ROLES

FASES

PRODUCTOS

Fundamental auditing principles in the public sector established in ISSAI 100, which are incorporated into the current Audit Procedure.

- General
- Process

# Our standards

OBJETIVO

ALCANCE

VALORES ÁG.

PRINCIPIOS ÁG.

PRINCIPIOS AUD

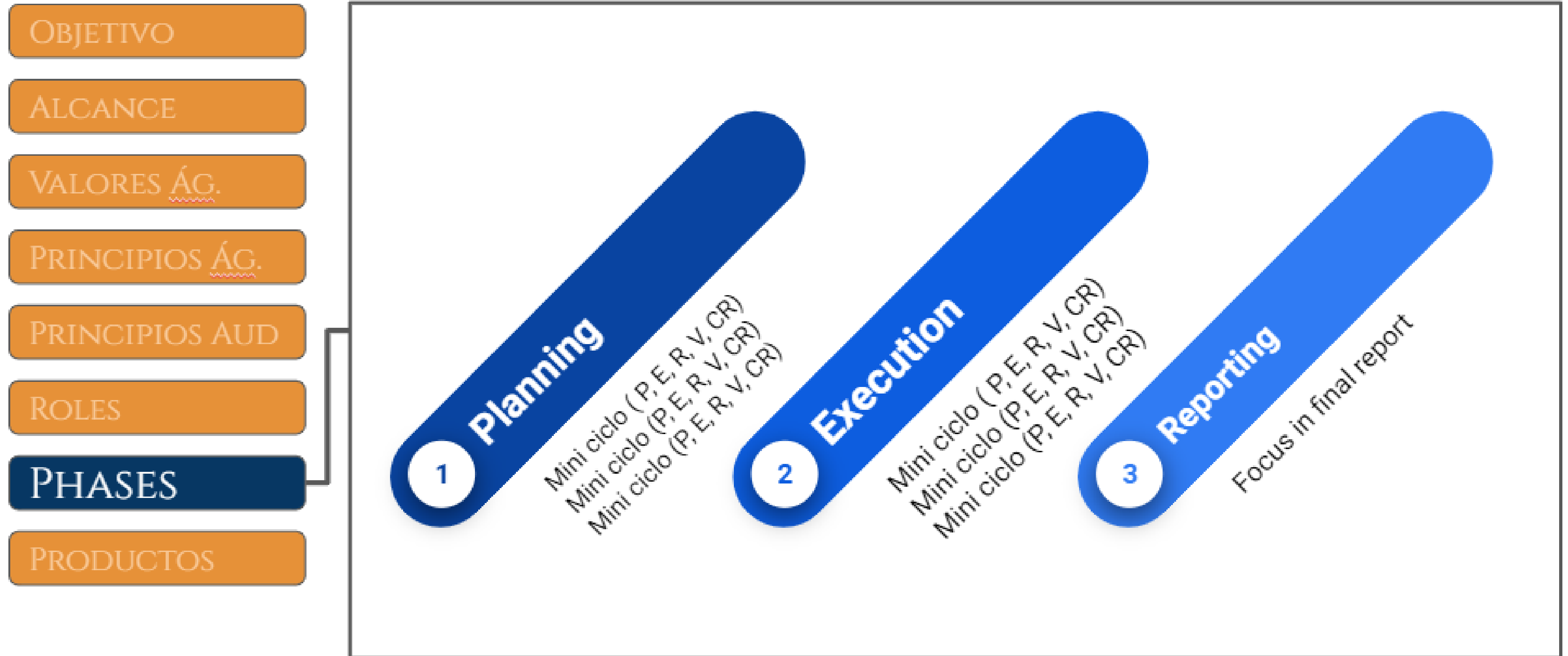
ROLS

FASES

PRODUCTOS

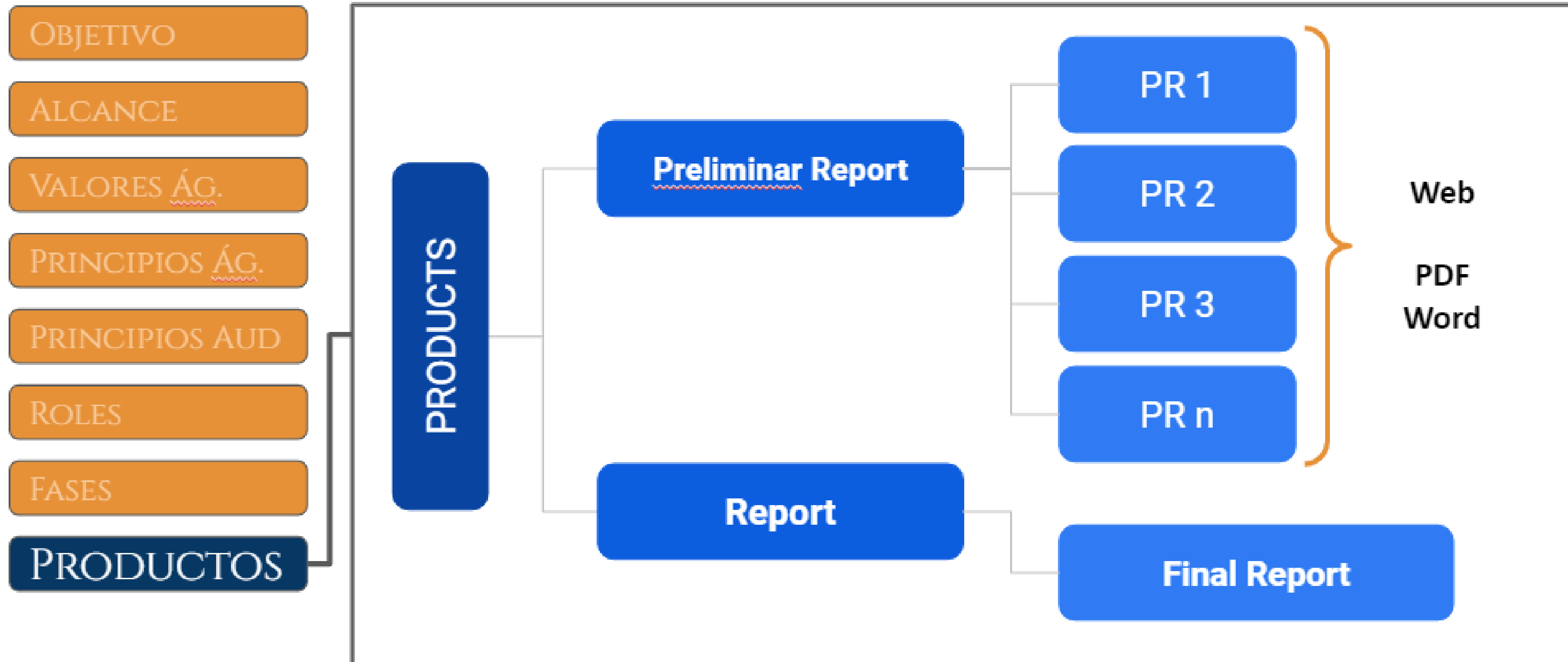


# Our standards

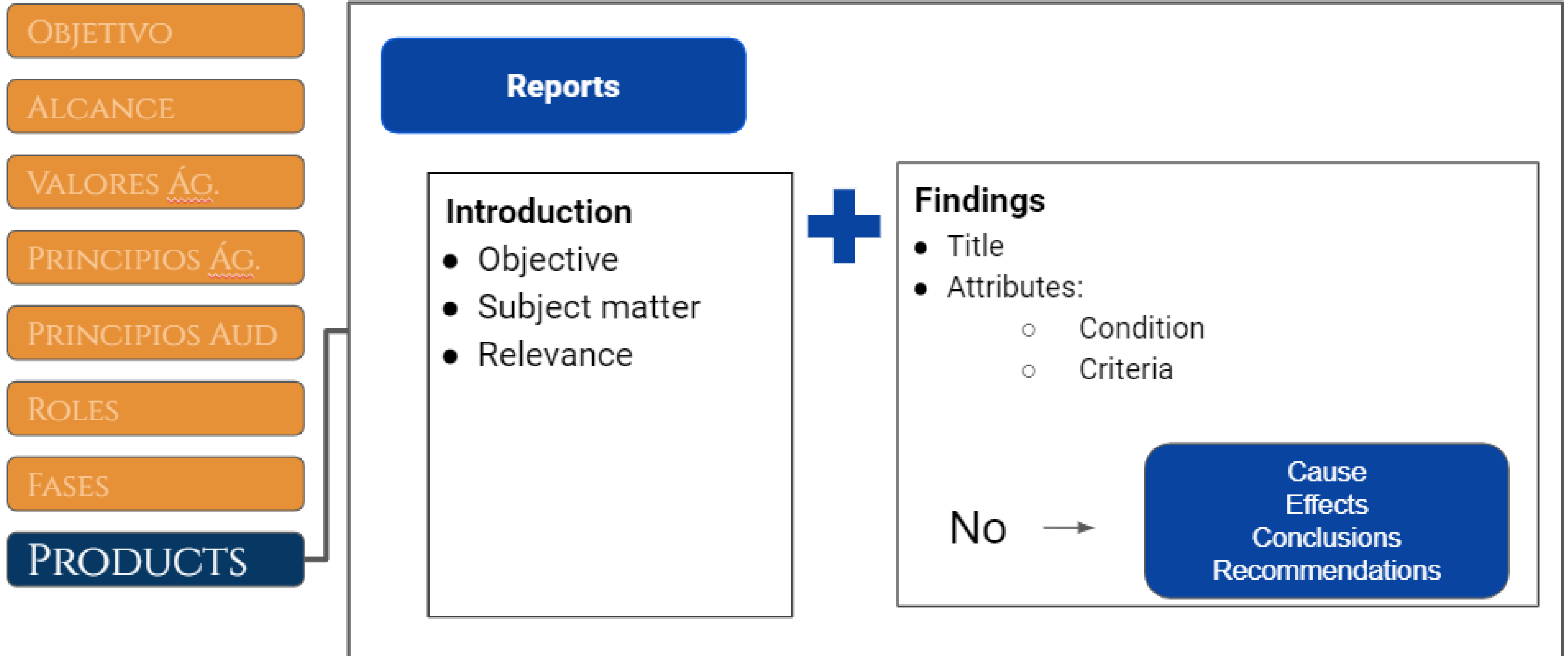


P: Planning, E: Execution, R: Revision, V: Validation, CR: Comunic. Results

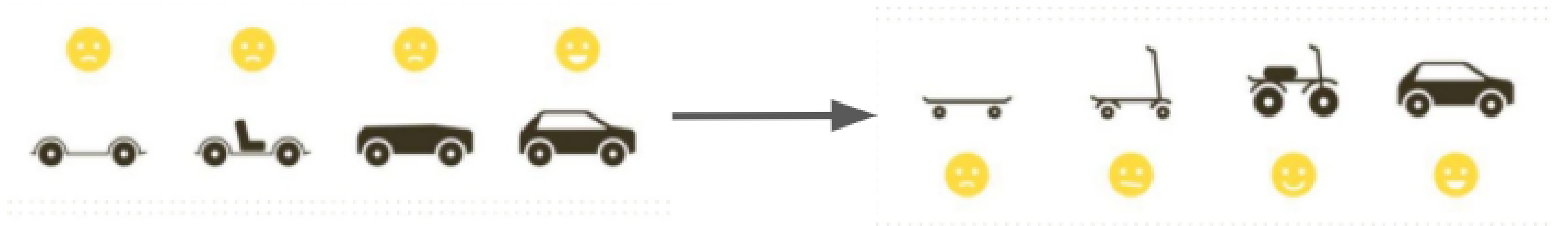
# Our standards



# Our standards



# Our philosophy



# AUDIT ON THE TRENCHES OF THE COVID-19

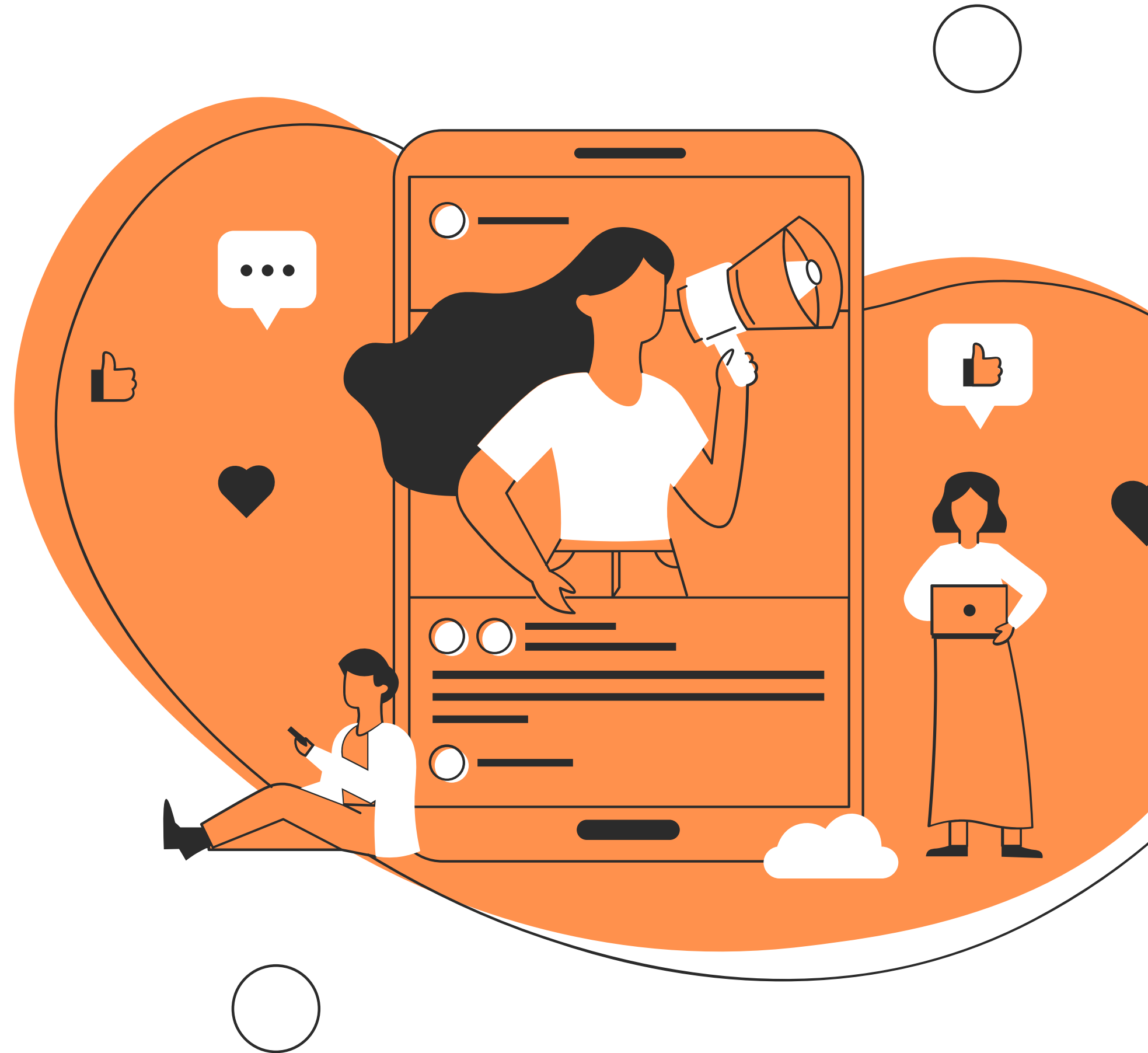




# AUDITS UNDER AGILE APPROACH



# Learnings



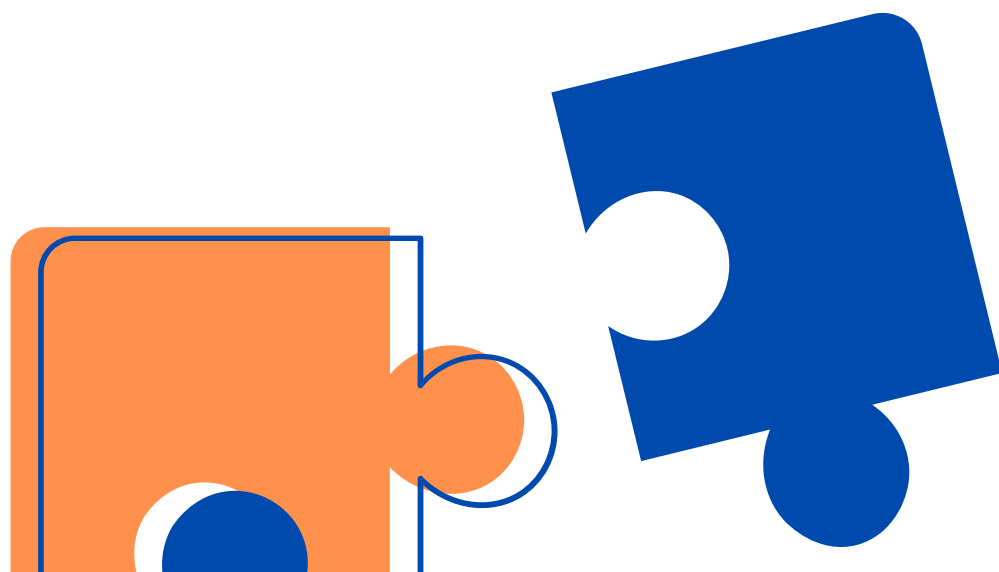
**What  
agile is  
not**

Easy

Fast

Less rigor

Less value



# Focus not multitask

YOUR BRAIN  
ON ONE TASK



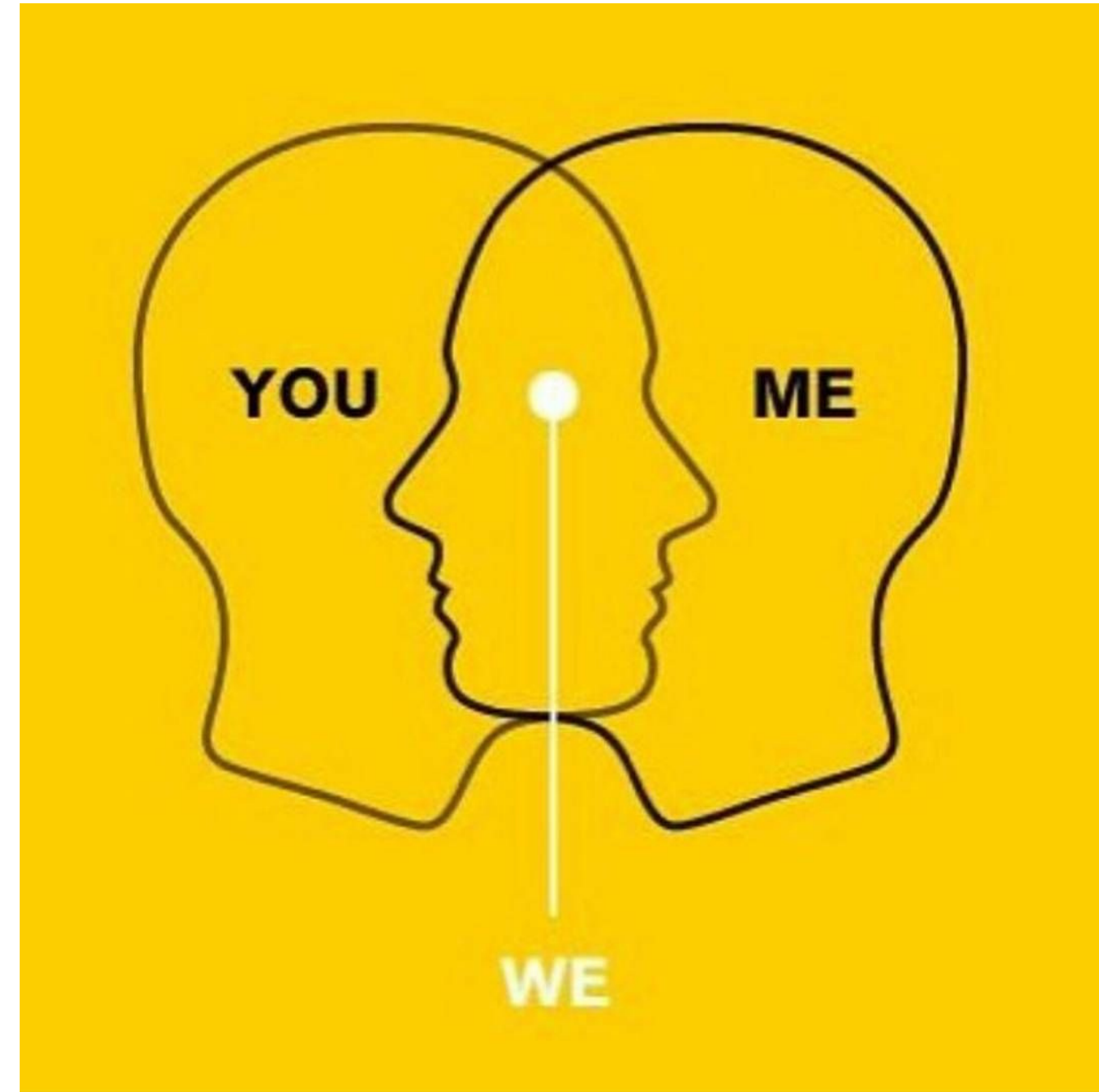
↓  
(HAPPY BRAIN)

YOUR BRAIN  
MULTITASKING



UNUSED BRAIN JUICE

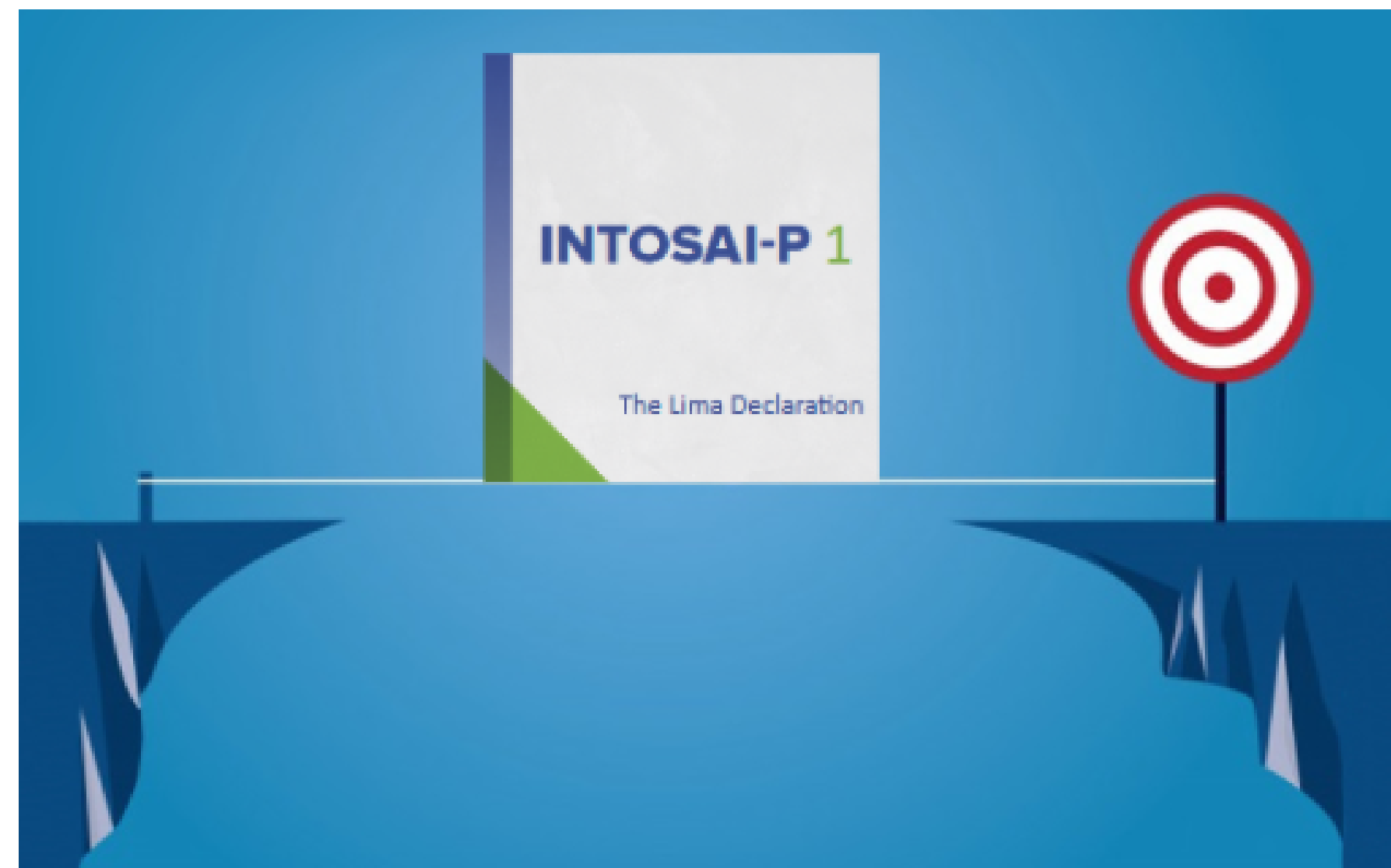
# The value of empathy



# Myths busted



# The threat of loss of independence





# The threat of overtaking criteria





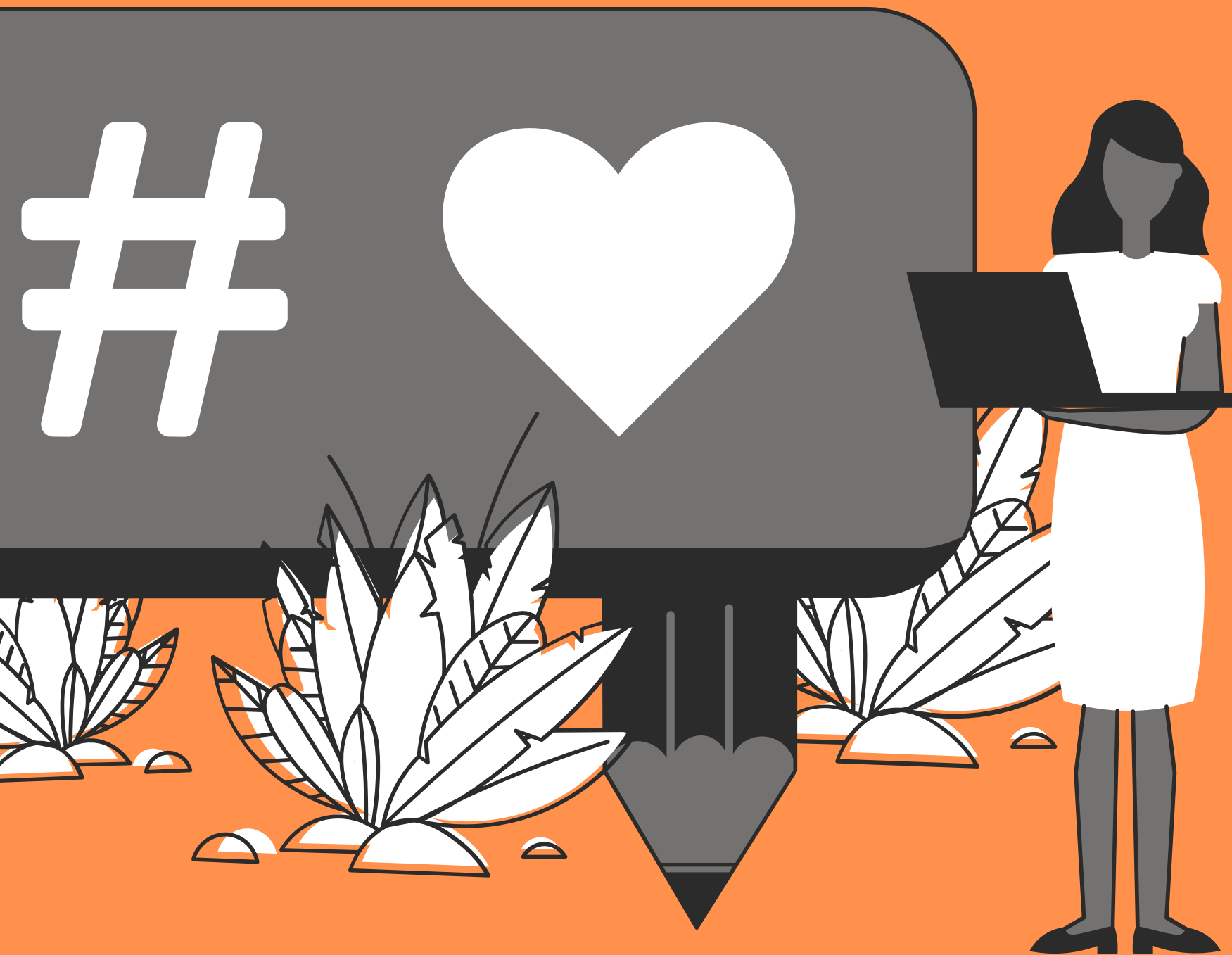
# The threat of overcoming traditional audit models

**Auditor**



**Auditees**

**It is not to be faster  
It is about early delivery of  
value  
Probably, in the medium  
term,  
to be faster could become  
part of the result**



Just a last  
question...

Should agile  
approach be  
extended to every  
audit process?

[illegible]