Internal Audit Continuity Plan (IACP)

To ensure the Internal Audit function can continue providing critical assurance and advisory services during a critical business disruption or crisis.

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1. Objectives

1. Maintain Internal Audit's ability to deliver assurance and insight during crises.
2. Ensure continuity of critical audits and reporting to the Audit Committee.
3. Protect the integrity, confidentiality, and accessibility of audit workpapers and data.
4. Enable timely communication and decision-making across the audit function.

2. Governance and Accountability

Element	Details
Plan Owner	
Deputy Owner / Continuity Lead	
Plan Version / Approval Date	
Audit Committee Approval Date	
Review Frequency	
Distribution List	
Storage Location	

Escalation Rule: The CAE or delegate activates this plan when a disruption threatens IA's ability to meet its assurance and advisory obligations.

3. Business Impact Analysis (BIA)

Identify IA's *critical activities*, their dependencies, and recovery objectives.

Critical Function	Impact if interrupted	Recover Time Objective	Responsible Person
Audit Committee reporting	Severe: Loss of oversight visibility	24 hrs	
In-flight, high-risk audits	Moderate/Severe: Delay in key risk assurance	48 hrs	
Audit issue follow-up	Moderate: Risk closure delay	5 days	
Audit analytics & data feeds	Moderate: Reduced risk visibility	5 days	

Customize this table based on your IA function's structure.

4. Threats and Risk Triggers

- **Potential Threat Scenarios:**
  - ☐ IT outage or ransomware
  - ☐ Premises inaccessibility
  - ☐ Staff unavailability (pandemic, attrition)
  - ☐ Leadership or governance crisis
  - ☐ Vendor failure (audit software provider)
  - ☐ Data breach or control failure
  - ☐ Reputational event requiring rapid audit

- **Trigger Thresholds for Activation:**
  - ☐ 50% IA staff unavailable for >48 hrs
  - ☐ Audit system downtime >24 hrs
  - ☐ Urgent management / regulation request during disruption
  - ☐ Major enterprise crisis triggering Board involvement

5. Roles and Responsibilities During a Disruption

Role	Primary Responsibility	Backup / Deputy	Contact Information
	Leadership, stakeholder communication		
	Coordinate ongoing audits, update plan		
	Ensure access to systems, VPN, backups		
	Coordinate internal / external IA message		
	Maintain plan, lead after-action reviews		

Customize this table based on your IA function's structure.

Key Support Roles:

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6. Communication and Escalation Protocols

Internal Communication

- IA Team Group Channel: _____
- Emergency Notification Method (e.g. Text, SMS, Slack, Teams): _____

Escalation Path:

1.
2.
3.

External Stakeholders to Notify (if applicable):

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-
-
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7. Technology and Data Continuity

System / Tool	Purpose	Backup Location	Access Method	Recovery Owners

Customize this table based on your IA function's structure.

8. Recovery and Continuation Procedures

Phase	Objective	Actions	Responsible
Immediate (0-24 hrs)	Activate plan, ensure safety, assess impact	Notify team, switch to remote mode, secure workpapers	
Stabilization (24-72 hrs)	Resume essential audits, restore systems	Conduct status huddle, prioritize critical audits	
Restoration (Day 3-7)	Rebuild full capacity	Reinstate suspended activities	
Return-to-Normal	Capture lessons and report to Audit Committee	After-action review, update plan	

9. Testing and Maintenance

Types of Exercises:

- Continuity Tests Conducted:
  - ☐ Tabletop simulations   ☐ Deputy activation drill
  - ☐ Remote work simulation   ☐ Data recovery test

Testing Schedule:

- Last Test Date:
- Key Lessons Learned: _____
- Next Test Scheduled: _____

Success Metrics:

- % of IA staff reachable within 1 hour
- % of systems recovered within target RTO
- Time to resume top 3 critical audits

10. After-Action Review Template (Post-Event)

Event Description	Date / Duration	Impact on IA	Lessons Learned	Actions

Customize this table based on your IA function's structure.

11. Plan Improvement Log

Date	Change Description	Approved By	Reason for Update

Customize this table based on your IA function's structure.

12. Appendices

Appendix A: Contact Tree
Appendix B: Crisis Communication Templates
Appendix C: Deputy Program Roster
Appendix D: Workpaper Access Instructions
Appendix E: Audit Continuity Checklist
Appendix F: After-Action Review Form

Appendix A - IA Contact Tree & Escalation Directory

Ensure clear communication flow during disruptions and rapid identification of who to contact at each escalation tier.

Level	Name	Role/Responsibility	Primary Contact	Alternate Contact	Time Zone
1		Plan activation, board liaison			
2		Coordination, decision support			
3		Oversight of in-flight audits			
4		System restoration, access			
5		Internal / external messaging			
6		Backup capacity			

Escalation Path:

1.
2.
3.

Contact Method Hierarchy:

1.
2.
3.

Appendix B – Crisis Communication Templates

Provide pre-approved messages for timely, consistent communication during disruptions.

1. Plan Activation Notification (Internal)

Subject: IA Continuity Plan Activated

The Internal Audit Continuity Plan has been activated as of [date/time] due to [disruption type].

All audit staff are instructed to:

- "Confirm your status with your Audit Manager within 1 hour."
- "Access audit tools through [backup system / instructions]."
- "Join the IA Continuity Teams/Slack channel for updates."

Signed,
[CAE / Deputy CAE Name]

2. Stakeholder Update (Audit Committee / Executives)
Subject: IA Continuity Status Update

The IA team has enacted its Continuity Plan to maintain critical audit activities following [event].

Status Summary:
- "Critical audits resumed within [time frame]."
- "Data integrity verified."
- "Expected return to full operations: [timeline]."

Next Update: [time/date]

Regards,
[CAE / Deputy CAE Name]

3. "All Clear" Message
Subject: IA Continuity Plan – Deactivation Notice

Normal Internal Audit operations have resumed as of [date/time].

Please archive any temporary files, confirm data synchronization, and submit post-incident feedback using the After-Action Review Form.

Thank you for your responsiveness and professionalism.

Appendix C – Deputy / Reserve Program Roster

Document and maintain a list of pre-identified from within or outside of Internal Audit who can temporarily support critical internal audit functions.

Contracted 3rd Party Internal Audit Resources:
- Firm Name: _____
- Contact Name: _____
- Contact Number: _____
- Contact Email: _____

Deputy/Reserve Program Contact List:

Include cross-trained staff from other departments who can be deputized for critical audits.

Deputy Name	Department	Skillet / Audit Area	Contact Info	Assigned IA Function

Customize this table based on your IA function's structure.

Activation Procedures:
1. CAE or Deputy CAE authorizes deployment.
2. HR/Line Manager approval obtained.
3. Deputy receives IA continuity briefing and confidentiality acknowledgment.
4. Access provisioned (temporary credentials).

Appendix D – Workpaper Access & System Recovery

Ensure uninterrupted access to audit documentation and technology platforms.

System	Access Link	Backup / Offline Method	Authentication	IT Contact

Customize this table based on your IA function's structure.

Access Restoration Checklist:

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Appendix E – IA Continuity Checklist

Provide a quick-reference guide to ensure all critical continuity actions are completed.

Action	Responsible	Status (Done/In Progress/NA)	Notes

Customize this table based on your IA function's structure.

Appendix F – After-Action Review Template

Capture lessons learned, identify resilience gaps, and drive improvement after each disruption or test.

Section	Key Questions	Findings / Notes
Event Summary	What happened? When and where?	
Impact	Which audits or deliverables were affected? What was the severity?	
Response Effectiveness	How quickly did IA activate the plan? Were communication lines effective?	
Technology Performance	Were systems restored within targets?	
People & Leadership	Did team members know their roles? Any stress or capacity issues?	
External Stakeholders	Was the Audit Committee adequately informed?	
Lessons Learned	What worked well? What failed or lagged?	
Improvement Actions	What specific changes are needed? (Owner + Due Date)	

Customize this table based on your IA function's structure.

Follow-Up:

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