



ALLENDEVAUX  
& COMPANY

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# INTERNAL AUDIT FOR MANAGEMENT SYSTEMS

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# In a world of risk management and statutory governance, it's no longer about ticking a checkbox.

Internal audit is a way of measuring how well the organisation is achieving its strategic objectives within the risk appetite adopted. Across a number of frameworks, Allendeaux brings a range of cross-functional professionals to perform independent internal audit, bringing a level of confidence and findings to promote continued improvement.



# There are two primary ways Allendeveaux & Company performs internal audit for organisations



## Management System Internal Audit Engagement (MS-IAE)

A specific engagement to satisfy a scope, such as performing ISO 27001 internal audit or ISO 9001 internal audit, usually scheduled prior to an external audit.



## Allendeveaux Internal Audit as a Service (MS-IAaaS)

IAaaS a subscription service performed on a monthly basis, providing audit at a steady pace throughout the year instead of a compressed engagement just prior to external audit. Many find the subscription approach less hectic, providing continuous feedback throughout the year. For instance, if an internal audit for ISO 27001 requires 24 days, many organisations prefer IAaaS subscription services at a cadence of 2 audit days per month.

Both services comply with requirements and cost approximately the same when the spend is compared annually.

# Why Internal Audit is Important for Management Systems and What We Do


Many public sector entities and organisations certified to a standard must undergo internal audit by an independent and qualified assessor.

Different than an external audit, an internal audit's depth and breadth is expected to dig deeper and wider, assessing risks, reviewing controls and identifying areas for improvement. As your trusted advisor, an internal auditor will prepare a comprehensive report as an independent review of your key business policies, processes, risks and objectives, providing feedback that adds value, drives improvement and fosters compliance.

Our auditors engage by asking the right questions in your industry, taking time to understand your company's services, operations and priorities.

## Understanding the Difference Between Internal and External Audit Across an Array of Management Systems

An external auditor's role is to render an opinion on whether an organisation's management system is meeting its objectives and rendering a report of audit findings. Internal auditing, however, goes beyond this and often adds an advisory role, contributing support to improve processes and strengthen controls. Internal auditing also assesses the effectiveness of an organisation's risk management processes and assurances from management that things are working as intended.



Whilst internal and external audit have similarities, they also have very different objectives. The following table is helpful to see the differences compared and contrasted.

	Internal Audit	External Audit
Example Companies	Allendeaux & Company	British Standards Institution; Lloyds Registry, etc.
Reports	Reports are addressed to senior management and the board who are within the corporation's governance structure.	Reports are addressed to members and shareholders outside of the organisation's governance structure.
Objectives	To assess the effectiveness of risk management and governance, evaluating the efficacy of controls to mitigate risk and accomplish the company's goals. The findings report upon the organisation's compliance, noting where improvements can be made, lending measurement and specificity to the board and senior management that helps them carry-out duties to the organisation and its stakeholders.	To generate an expression of opinion directed to members and shareholders regarding the efficacy of the management system operated by the organisation.
Coverage	The framework/standard area within scope.	Covers the framework/standard within scope, including all categories of risk, management.
Responsibilities for Improvement	Driving improvement is a key objective of performing internal audit. This arises from measuring the efficacy of controls and objective, providing coaching and guidance where improvements can be made in order to facilitate	No responsibility exists for improvement. However, the external auditor has a duty to report problems discovered.

# Management System Internal Audit Services

Allendeveaux provides many internal audit services with its professional staff across various management systems, including these:

- ISO/IEC 9001 Quality Management System
- ISO/IEC 14001 Environmental Management System
- ISO/IEC 20000 Service Management System
- ISO/IEC 22301 Business Continuity Management System
- ISO/IEC 27001 Information Security Management System
- ISO/IEC 27005 Risk Management System
- ISO/IEC 27017 Cloud Security Management System
- ISO/IEC 27018 PII in the Cloud Management System
- ISO/IEC 27032 Cybersecurity Management System
- ISO/IEC 27701 Privacy Information Management System
- ISO/IEC 28000 Supply Chain Security Management System
- ISO/IEC 31000 Risk Management System
- ISO/IEC 45001 Occupational Health and Safety Management System
- ISO/IEC 55001 Asset Management System

Check back as this list is expanding.

# Allendeaux Internal Auditors

Internal auditors must be professionals certified in their domain of assessment, able to exhibit an independent voice that consummates objective assessments and constructive insights. In many cases, the auditors carry varied skills, knowledge and experience, comfortable talking with senior management about multifaceted strategies and tactics.

Here are comments from a few of our auditors.



**Temitope Soremekun**

ISO 14001, ISO 9001, ISO 45001, ISO 27001  
Management Systems Specialist and Lead Auditor

“Internal auditing is rewarding to me. I find every organisation is unique and strive to understand each company's goals and objectives before delving into interviews and driving audit.”



**Temitope Soremekun**

ISO 14001, ISO 9001, ISO 45001, ISO 27001  
Management Systems Specialist and Lead Auditor

“Internal auditing affords me the privilege of meeting professionals across many domains of practice. I aim to understand each interviewee and the organisation as a whole to offer constructive feedback to senior management.”



**Abhay Warik**

CISA, PMP, CDPSE, ISO 27001 LA

Management System Specialist and Lead Auditor



Beyond measuring efficacy, my goal is to serve as a trusted advisor, providing feedback that adds value and drives improvement while fostering compliance.”



**Ken McGuinness**

ISO 22301, ISO 27001

Management Systems Specialist and Lead Auditor



As a detail-oriented assessor, I enjoy digging into the nuances of business continuity and information security, measuring the readiness of businesses to withstand continuity threats and advising on preparedness.”



# Use Cases and Costing Examples

The following use cases provide an example of the costs and timing involved to provide internal management system audits throughout varying organisational sizes.



## USE CASE 1:

**Company A** is a small technology firm employing 175 staff, certified to the ISO/IEC 27001 standard, a requirement for many contracts it has with customers. Before undergoing external audit, the company must perform 13 days of internal audit according to the ISO/IEC 27006 standard; the audit must be performed by an independent, certified lead auditor, which Allendevaux will provide.

The company hired an Allendevaux auditor for a one-time engagement, using the Management System Internal Audit Engagement service (MS-IAE). A daily rate of \$1750 was charged, totaling \$22,750 for the overall engagement.





## USE CASE 2:

**Company B** is a pharmaceutical employing 425 employees, certified to two management systems:

- ISO/IEC 14001 environmental management system, requiring 11 days of internal audit;
- ISO/IEC 9001 quality management system, requiring 10 days of internal audit.

Taken together, 21 days of internal audit is required before the external audit starts. Allendeaux employed two simultaneous auditors to perform internal audit across these management systems, charging a total of \$36,750 which includes the final reports.





## USE CASE 3:

**Company c** is a cloud service provider with 2025 employees, certified to several management system standards:

- ISO/IEC 27001 Information Security Management System;
- ISO/IEC 27017 Cloud Security Management System;
- ISO/IEC 27018 PII in the Cloud Management System;
- ISO/IEC 27701 Privacy Information Management System.

The company works in critical business sectors, has complex processes, maintains many IT platforms and operating systems, has a high dependency on outsourced suppliers, and uses extensive in-house development. To comply with ISO/IEC 27006, a total of 42 days of internal audit are required.

**Company C** employed Allendevaux's Internal Audit as a Service (IAaaS) to spread the audit requirements across 12-months. This methodology spread the cost across the year and minimized the burdens required from key stakeholders employed at Company C. Allendevaux charged \$6,125 per month to provide this continuous service across the year.



## CONTACT US!



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