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# RSM: HELPING OUR INTERNAL AUDIT CLIENTS ON THE ROAD TO RECOVERY

The spread of the COVID-19 coronavirus continues to dominate the news, with major implications for public health and the NHS. It is also causing economic disruption across the globe and turbulence on the markets. As you would expect we are monitoring developments closely for both our people's safety and our clients' understandable requirements for safe but effective ongoing service delivery as far as practicable. We have, as you expect, put in place sensible measures to ensure that not only is RSM Risk Assurance Services well prepared, but that we are agile and able to respond to changing work environments as our clients make the first early steps towards some form of recovery.

I wanted to reassure you that in respect of the spread of COVID-19 outbreak we are focused on three things:

- the health and welfare of our clients and staff;
- our ability to continue to support clients in all scenarios; and,
- of course, the delivery of our planned audit reviews and annual opinions.

I am therefore sharing with you some of the specific actions that we have taken and our proposed solutions as we move gradually from lockdown.

## The current position during lockdown

At RSM we have a robust approach to risk management, and operational effectiveness is integral to our business; so, we had been prepared for abnormal events for some time through a comprehensive Business Continuity Plan (BCP).

Our BCP identified the requirements that would be needed for each area of the business to function under a wide range of scenarios including natural disasters, acts of terrorism, data breaches, power and transport failures and major sickness outbreaks such as pandemics.

We have invested significantly in technology and infrastructure to ensure that our business is both robust and adaptable and is able to cope with significant and potentially disruptive events.

This planning and investment has meant that all RSM Risk Assurance Services staff can work from home and can remotely access our systems within a secure IT environment.

- All staff members are provided with laptops and internet connectivity via dongle, hotspot or home Wi-fi.
- We are able to direct work phone lines to employee mobile phones.
- We operate share file arrangements that allow the secure electronic sharing of our clients' data for audit purposes.

We have engaged with our internal audit clients and their changing assurance and advisory needs as a consequence of a significantly changed risk profile; and have been agile in flexing our audit plans and performing new audits to meet these changing client needs.

As a result, we have been able to provide a remote internal audit service to all of our internal audit clients that have requested internal audit assurance and advice since the commencement of the COVID-19 outbreak.

## Moving forwards towards recovery

We are aware that our clients are all facing very different challenges.

- Our clients in the NHS and emergency services have been at the forefront of the current battle against the virus and have continued to work on site.
- Some of our clients had largely ceased operations, eg construction and manufacturing, but under the latest Government guidance 'are allowed to be open and should be open'.
- Other clients have adopted remote home working but, in line with Government guidance will be gradually moving some or all of their operations back to the workplace. The education sector is a good example of this.

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- While for other clients, home working in varying degrees will continue into the medium term and even become part of the new 'business as usual'.

In considering how we respond to these varying challenges the health, safety and well-being of our staff and clients is of paramount importance to us.

We are therefore closely monitoring and implementing official guidelines from the Government and health organisations in respect of COVID-19. In particular, we are taking note of the new Government guidance (issued on 11 May) that the people who can work from home in England should continue to do so 'for the foreseeable future'. But the Government also says that those who cannot, should travel to work if it is open.

### **Our response to this guidance is in line with Government policy.**

- Where we can perform the internal audit work remotely from home, we will continue to do so. For the many audits undertaken during lockdown this has already proven to be highly successful.
- We recognise that not all internal audit work can be performed remotely. In these cases where our clients are working on site we will, with the agreement of our client's, visit the client's site to perform those elements of our internal audit work that cannot be performed remotely. In doing this on-site work we will follow all Government guidance on social distancing and of course the health and safety processes put in place by our clients. This will include:
  - Only using staff that are from households that are not under-going any self-isolation or are subject to any shielding as they contain household members in the 'at risk categories'.
  - Avoiding the use of public transport for social distancing reasons.
  - To reduce the risk of infection we will minimise the on-site work to those elements of our work that require an on-site presence and will continue to use digital communication methods for as much of our work as possible
  - Regular use of hand sanitiser.
  - Use of face masks where required.

We believe that with caution and care we can start to undertake internal audit work that is not possible to be performed remotely through home working – for those of our clients who have remained at their workplace or are now starting to return. This will, we believe, help our clients through the recovery process by re-establishing some of their internal risk management and governance arrangements and help provide much needed assurance in this rapidly changing and challenging environment.

If you are scheduled to receive an audit review in the next eight weeks, we will be contacting you to discuss this in greater detail.

In the meantime, we want to reassure you that we are taking sensible precautions to minimise the potential impact of coronavirus on our clients, staff and operations while ensuring it is business as usual, as far as possible, during this busy period.

If you have any questions on this, please do not hesitate to ask your usual RSM contact.