

Plan and Perform Tests

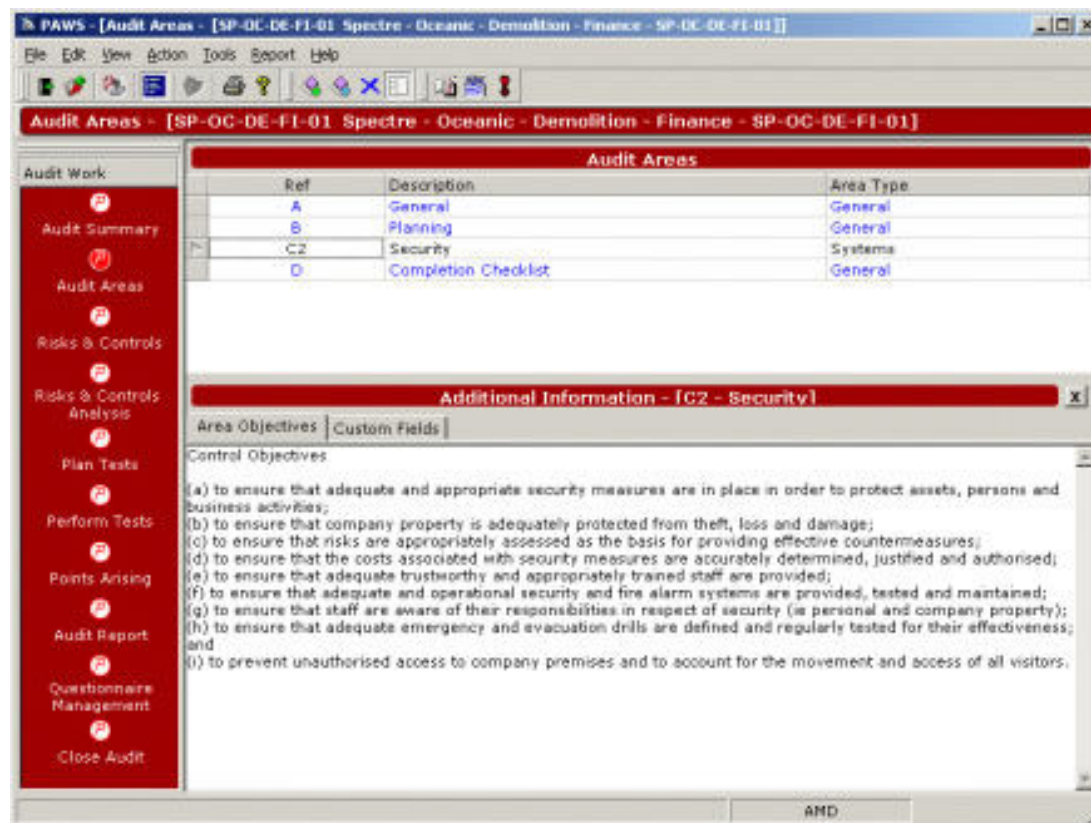
Within an audit, the following modules are available to help you plan and perform tests:

- **Audit Areas** – allows you to specify a structure under which your tests will be grouped.
- **Risks & Controls Register** – allows you to plan and perform tests directly against the risks and controls defined for this audit.
- **Plan Tests** – allows you to add, edit and delete tests independently of the Risks & Controls Register.
- **Perform Tests** – allows you to record test results and mark them as completed, reviewed and approved.

An Areas and Tests Library can also be maintained, to provide standard areas and tests for selection within each audit.

Audit Areas

Audit Areas help you to structure your audit tests into logical work programs and can also be used to capture additional information regarding the objectives of each work program.



Each area can have many tests and each test must belong to an area.

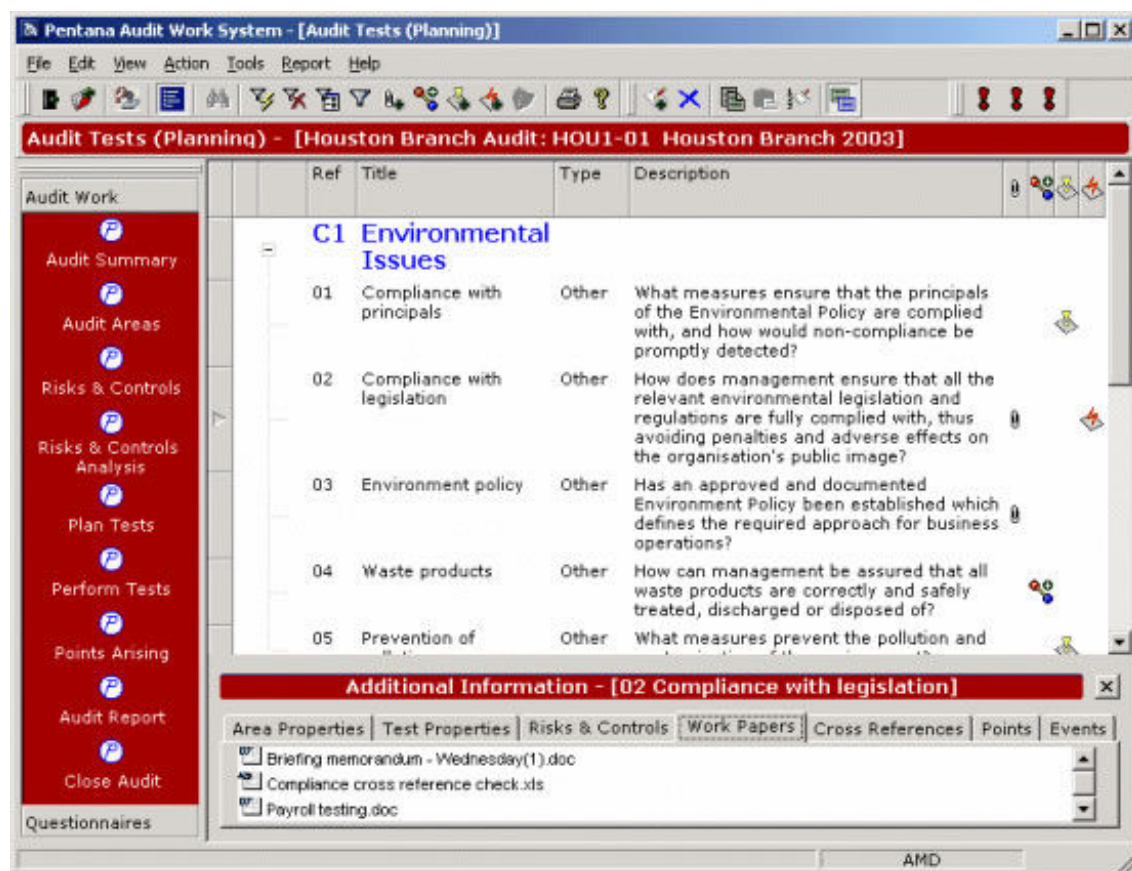
Testing Risks & Controls

Within the Risks & Controls Register, you can define tests against each risk and control, and record test results. Any tests that you create here will also be available in the Plan and Perform Tests modules.

When you add a test in the Risks & Controls Register, you can create it anew, select from the Tests Library or attach an existing test from this audit (i.e. one not already associated with a risk or control).

Each risk and control can have multiple tests attached to it, but each test can only be attached to one risk or control. Copy/paste tests if you want to add the same test against multiple risks or controls.

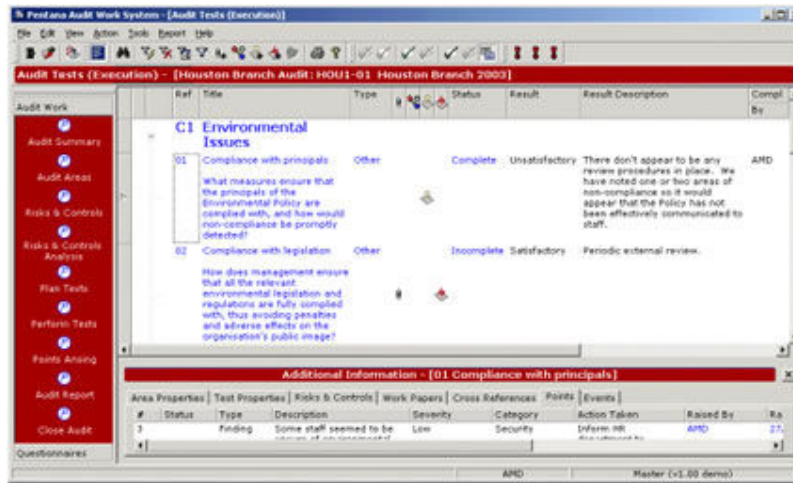
Plan Tests



Add new tests or select from the Areas & Tests Library. The library administrator can specify whether tests, or even entire audit areas, are mandatory or default for each audit of that type.

Perform Tests

Use the Perform Tests module to perform tests independently of the Risks & Controls Register.







At this screen, all of the test details are read only. Select a result from a maintainable pick-list and optionally enter a narrative description of the result.

Sign off tests using the available status values and the Review/Approval process.

Work papers, Points, Events and Cross-references

PAWS provides four common features in many places throughout the system, particularly relevant within the context of performing an audit:

-  Work papers attach external work papers such as MS Word or Excel
-  Points record various types of points arising, such as review points, findings and points forward.
-  Events describe events that have occurred against the current item, such as follow up comments, changes in status, etc.
-  Cross-refs links that allow users to connect any two items together within PAWS, so you can jump easily between them.

Work papers

Attach files created in your external applications to the relevant place within each entity or audit and launch them directly from PAWS. Work paper features include:

- Add an unlimited number of work papers to each objective, risk, control, test, action, and to your entities and audits at an overall level.
- Link the same work paper to multiple items within your entity/audit.
- Maintain a library of work paper templates (pro-forma documents).
- Create work papers from MS Outlook emails and attachments.
- Mark work papers as read only to prevent further updates.
- Physical file management is handled automatically by the system.
- Optionally secure all your external files by enforcing NTFS security.

Points arising

'Points arising' can encompass just about any matter that arises during the course of an audit, such as 'Review points', 'Findings', 'Points forward' or 'Own memo' points. Record 'points' against any area, test, risk or control within your audit.

Events

Use the Events feature to document a history of events that have occurred against the currently selected item.

Cross references

Use the Cross-references feature to insert a marker against any two items within an audit. Use it to jump between these two locations in the system whenever desired.