

**Date:** 30/03/2018  
**Reference:** 2018-02  
**Subject:** Planning of Operational Audit, Review of HR Leavers process

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Dear Mrs Schouwstra,

As part of our risk-based audit planning exercise for 2018, it has been determined to conduct the review detailed below. We count on swift and complete responses to our requests for information and the co-operating of you and your department while our audit team is onsite.

### **AUDIT DESCRIPTION**

Review of the procedures related to the letting go of employees and the risks associated with ending the professional relationship.

### **AUDIT PURPOSE**

The goal of this review is to ascertain whether the HR procedures mitigate all the risks related to the retirement of employees and/or to identify weak controls.

### **AUDIT TEAM**

The audit will be coordinated by Saskia Maessens, Senior Auditor and managed by Victoria Rowley, Audit Manager.

Other auditors include: No other auditors assigned (yet).

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#### AUDIT TIMELINE

Planned date	Milestone	Description
08/02/2018	Audit file prepared	The audit file has been planned and prepared. The definition of the audit, the scope and purpose are clearly documented.
15/02/2018	Announcement sent	The announcement letter has been sent to the department manager or process owner.
15/03/2018	Fieldwork started	The kickoff meeting, preceding the fieldwork, has been conducted.
10/05/2018	Fieldwork completed	The closing meeting, ending the fieldwork, has been conducted.
31/05/2018	Draft report issued	The draft report has been issued to the department manager or process owner.
14/06/2018	Final report issued	The final report has been issued to the department manager or process owner; a copy has been sent to the audit committee.
05/07/2018	Audit file finalised	All tasks related to this audit have been completed and all administrative i's are dotted (e.g. timesheet and expenses management).

Yours sincerely,

*A. Rousseau*

Alain Rousseau, Audit Director  
Internal Audit Department