

Audit Findings in BarnOwl Web

April 2025

[Version 11.6.1](#)

Introduction: Audit Findings in BarnOwl web

- Version 11.6.1 introduces audit findings on the BarnOwl web app. An Auditee can now review and comment on his / her findings directly in BarnOwl web, utilising BarnOwl's open / free license.
- In addition version 11.6.1 allows the Auditee to continue tracking his / her open findings in the BarnOwl web portal and update action plan/s associated with the finding.
- In previous versions of BarnOwl, audit findings had to be exported by the Auditor to Excel, sent to the Auditee to complete his / her management comments in Excel and then re-imported into the system.
- BarnOwl's web-based findings streamline the review process which assists with management's (the Auditee) buy-in for the finding.
- Real time action plans linked to the finding/s drive ownership and accountability for resolving and closing finding/s.

Audit Findings in BarnOwl web (with referral process)

- Step 1: Auditor raises a Finding/s and assigns Auditee/s to the Finding (BarnOwl desktop)
- Step 2: Auditor sets the Referred Status to 'Opened for Comment' (BarnOwl desktop)
- Step 3: Auditee completes management comment/s online (automated email notification with link to the BarnOwl web portal)
- Step 4: Auditor reviews management comments (BarnOwl desktop)
- Step 5: Auditor closes and finalises management comments for reporting purposes (BarnOwl desktop)
- Step 6: Auditor raises Action Plan/s against the Finding (BarnOwl desktop)
- Step 7: Auditee responds to Action Plan/s (BarnOwl web portal)
- Step 8: Auditor follows up and closes the Finding when resolved (BarnOwl desktop)

Step 1: Auditor raises and assigns Auditee/s to the Finding

The screenshot displays the BarnOwl ERM interface. On the left is the 'Project File Organiser' showing a tree view of audit steps. The main window is titled 'F0363 - Findings Edit - Control Effectiveness - KC 1. The AR is authorised in accordance with the SOP'. The 'Owner' tab is active, showing a table of finding owners. A red box highlights the 'Owner' tab and a callout box containing a bullet point.

Finding Owner Title	Owner Type	Date Completed
Auditee, U1	Responsible	N/A
Auditee, U2	Accountable	N/A

- Finding owner/s default from the linked object (e.g. Control owner/s)

Standard | Audit Finding | Impact | Root Cause | Recommendation | Management Comment | P & R

AR to be approved according to SOP.

Step 2: Auditor sets the Referred Status to 'Opened for Comment'

BarnOwl ERM - Internal Audit - Jhb Fixed Assets 202203

File Capture View Reports My Favourite Reports Window Help

Project File Organiser

Project File Organiser

- Jhb Fixed Assets 202203
 - 01. Planning
 - Pre Planning
 - Engagement letter
 - Audit Step 1
 - Debtors review
 - Audit Step 2
 - 02. Execution
 - Sample Test Script WP2
 - 03. Reporting
 - Johannesburg -> Assets
 - 01. Acquisition of FA
 - Acquisition of FA
 - Assets are not categorised correctly
 - Bar codes to be applied and categorised correctly
 - Assets may be misappropriated for personal use or sale
 - KC 1. The AR is authorised in accordance with the SOP
 - FA Acquisition AP01
 - AR is not approved according to SOP
 - AR does not follow procurement policy its number of quotes r
 - KC 2. PO's relating to the CAR are authorised in accordance with

F0363 - Findings Edit - Control Effectiveness - KC 1. The AR is authorised in acc...

New... Edit Delete History Model Save Close Save & Close

Audit: Jhb Fixed Assets 202203, Unit: Assets

Control: [KC 1. The AR is authorised in accordance with the SOP](#)

Main Owner Audit Procedure Results More... Review Notes Action Plans

Finding

Finding Title AR is not approved according to SOP

Priority High

Finding Status Agreed

Finding Rating 3.00 - Serious

Recurring

Finding Category

Category Fixed Assets

Subcategory FA Acquisition

Referred Status

Referred Status Opened for Comment

Referred Date 22 Mar 2025

Referred By Manager, IA

Standard Audit Message

AR to be appro

The email request has been sent to your email server and Findings have been Opened successfully.

OK

Step 3a: Findings referred to Auditee for management comment

The screenshot displays the BarnOwl web portal interface. The top navigation bar includes the BarnOwl logo, the current page title 'Internal Audit / My Findings', and a search bar with the text 'Auditee, U1'. The left sidebar contains a menu with categories like Risk Management, Key Indicators, Action Plans, Incidents, Voting, Audit, and SMC. The 'Audit' category is expanded, showing 'My Findings' selected. The main content area shows a table of findings. The first finding is highlighted, with its 'Management Comment' column containing a red speech bubble icon. The table columns are: Audit, Finding Title, Finding Rating, Standard, Audit Fi..., Impact, Root Ca..., Recom..., Management Comment, and Is Completed. The finding details are: Audit: Jhb Fixed Assets 202203; Finding Title: AR is not approved according to SOP; Finding Rating: 3 - Serious.

Audit	Finding Title	Finding Rating	Standard	Audit Fi...	Impact	Root Ca...	Recom...	Management Comment	Is Completed
Jhb Fixed Assets 202203	AR is not approved according to SOP	3 - Serious							

- Auditee/s receive email notifications to review and comment on their Findings in the BarnOwl web portal (free / open license): My Findings > Showing Referred / All Findings (toggle)
- Only an Auditee assigned to the Finding can view and comment on his / her Finding
- Auditors assigned as resources to an audit project can access all findings within that specific project

Step 3b: Auditee management comments #1

Internal Audit / [My Findings](#) / Finding Form

Q Auditee, U1

Finding Form: AR is not approved according to SOP on Control: KC 1. The AR is authorised in accordance with the SOP

Actions View
Complete and Save

Detail Finding Links Owners Default

Documents

Management Comment
Auditee management comments #1

Documents

Referred Status

Referred Status
Opened for Comments

Referred Date
22/03/2025

Referred By
Manager, IA (manager@company.com)

My Referral Status

Is Completed

Date Completed

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11.6.1 | U1 | ABC | BOCS-CSS/SQL2016 | Testing_BarnOwl_Evolution_ABC

- Auditee #1 completes his / her management comments
- Is Completed?
- 'Complete and Save'

Step 3c: Auditee management comments #2

The screenshot displays the 'Internal Audit / My Findings' interface. At the top right, a search bar contains 'Auditee, U2'. Below the search bar, there are options for 'This view', 'Favourite view', and 'Export'. A search filter is set to 'Showing Referred...'. The main table lists findings with columns for 'Audit', 'Finding Title', 'Finding Rating', 'Standard', 'Audit Fl...', 'Impact', 'Root Ca...', 'Recom...', 'Management Comment', 'Is Completed', and 'Date Cor'. The first finding is 'AR is not approved according to SOP' with a rating of '3 - Serious'. A dialog box titled 'Field: Management Comment' is open, showing the finding details and a text area with two lines of text: 'Auditee management comments #1' and 'Auditee management comments #2'. The dialog box has 'Cancel' and 'Confirm' buttons at the bottom right.

Audit	Finding Title	Finding Rating	Standard	Audit Fl...	Impact	Root Ca...	Recom...	Management Comment	Is Completed	Date Cor
Jhb Fixed Assets 202203	AR is not approved according to SOP	3 - Serious							<input type="checkbox"/>	

Field: Management Comment

Finding: Finding: AR is not approved according to SOP
Project: Project: Jhb Fixed Assets 202203

Auditee management comments #1
Auditee management comments #2

Documents ▾

Cancel Confirm

- Auditee #2 completes his / her management comments

Step 4a: Auditor reviews management comments

The screenshot displays the BarnOwl ERM interface. On the left, the 'Project File Organiser' shows a tree view for 'Jhb Fixed Assets 202203' with sub-items for '01. Planning', '02. Execution', '03. Reporting', and 'Johannesburg -> Assets'. The main window is titled 'F0363 - Findings Edit - Control Effectiveness - KC 1. The AR is authorised in ac...'. It shows an audit finding with the control 'KC 1. The AR is authorised in accordance with the SOP'. Below this, there is a table with columns 'Finding Owner Title', 'Owner Type', and 'Date Completed'. The table contains two rows: 'Auditee, U2' with 'Accountable' and 'N/A', and 'Auditee, U1' with 'Responsible' and '22 Mar 2025'. At the bottom, there is a 'Management Comment' field containing the text 'Auditee management comments #1'. The 'Management Comment' tab is highlighted with a red box.

Finding Owner Title	Owner Type	Date Completed
Auditee, U2	Accountable	N/A
Auditee, U1	Responsible	22 Mar 2025

- Auditor reviews the Auditee/s management comments
- Auditor can see whether the Auditee/s have completed their review / comments

Step 4b: Auditor sets Referred Status to 'Closed for Comment'

The screenshot displays the BarnOwl ERM interface. On the left, the 'Project File Organiser' shows a tree view for 'Jhb Fixed Assets 202203', with the path '01. Acquisition of FA' > 'Assets are no' > 'KC 1. The' selected. The main window is titled 'F0363 - Findings Edit - Control Effectiveness - KC 1. The AR is authorised in ac...'. The 'Finding' section shows the title 'AR is not approved according to SOP', priority 'High', and status 'Agreed'. The 'Referred Status' dropdown is highlighted with a red box and set to 'Closed for Comment'. Other fields include 'Referred Date' (23 Mar 2025) and 'Referred By' (Manager, IA). The 'Management Comment' field contains the text 'AR to be approved according to SOP.'.

Project File Organiser

- Jhb Fixed Assets 202203
 - 01. Planning
 - Pre Planning
 - Engagement letter
 - Audit Step 1
 - Debtors review
 - Audit Step 2
 - 02. Execution
 - Sample Test Script WP2
 - Johannesburg -> Assets
 - 01. Acquisition of FA
 - Assets are no
 - Assets may be
 - KC 1. The
 - FA Ac
 - AR is
 - AR dc
 - KC 2. PO:
- 03. Reporting

F0363 - Findings Edit - Control Effectiveness - KC 1. The AR is authorised in ac...

Audit: Jhb Fixed Assets 202203, Unit: Assets
Control: [KC 1. The AR is authorised in accordance with the SOP](#)

Main | Owner | Audit Procedure Results | More... | Review Notes | Action Plans

Finding

Finding Title AR is not approved according to SOP

Priority High

Finding Status Agreed

Finding Rating 3.00 - Serious

Recurring

Finding Category

Category Fixed Assets

Subcategory FA Acquisition

Referred Status Closed for Comment

Referred Date 23 Mar 2025

Referred By Manager, IA

Standard | Audit Finding | Impact | Root Cause | Recommendation | Management Comment | P & R

AR to be approved according to SOP.

Testing ABC

Offline Logg

Step 5a: Auditor finalises comments for reporting purposes

The screenshot displays the BarnOwl ERM interface. On the left, the 'Project File Organiser' shows a tree view of the audit project 'Jhb Fixed Assets 202203', with the current path being '02. Execution' > 'Johannesburg -> Assets' > '01. Acquisition of FA' > 'Acquisition of FA' > 'Assets may be' > 'KC 1. The AR is'. The main window is titled 'F0363 - Findings Edit - Control Effectiveness - KC 1. The AR is authorised in accordance with the SOP'. The 'Control' field contains the text 'KC 1. The AR is authorised in accordance with the SOP'. Below this, the 'Owner' tab is active, showing a table of findings and their owners:

Finding Owner Title	Owner Type	Date Completed
AR does not follow procurement	Accountable	23 Mar 2025
AR is not approved according	Responsible	22 Mar 2025

Below the table, the 'Management Comment' tab is active, showing the following text: 'Management comments are noted and summarised as follows: Summary of comment #1 and comment #2 received from management (auditees)'. The text is underlined, indicating it is ready for reporting.

Step 5b – Audit trail on Findings (Desktop and Web)

The screenshot shows the BarnOwl ERM desktop application. The main window displays a finding titled "AR is not approved according to SOP" with a priority of "High" and a status of "Agreed". A "History View" window is open, showing a table of changes to the finding. The table has columns for Edited Date, Action, Field, Current Value, Previous Value, and Comment. The history shows four entries, all made by "Manager IA" or "Auditee U2" on 23/03/2025. The final entry shows the finding was edited to "Agreed".

Edited Date	Action	Field	Current Value	Previous Value	Comment
23/03/2025 11:43:31	Edited	Management Comment	Management comments are noted and summarised as follows: Summary of comment #1 and comment #2 received from management (auditees).	Auditee management comments #1 Auditee management comments #2	
23/03/2025 11:28:56	Edited	Management Comment	Auditee management comments #1	Auditee management comments #1	
23/03/2025 11:17:56	Edited	Management Comment	Auditee management comments #1	Auditee management comments #1	
23/03/2025 11:14:28	Edited	Management Comment	Auditee management comments #1	Auditee management comments #1	

The screenshot shows the BarnOwl ERM web application. The main window displays a finding titled "AR is not approved according to SOP on Control: KC 1..The AR is authorised in accordance with the SOP". A "History" window is open, showing a table of changes to the finding. The table has columns for Edited Date, Edited By, Action, Field, Current Value, and Previous Value. The history shows four entries, all made by "Manager IA" or "Auditee U2" on 23/03/2025. The final entry shows the finding was edited to "Agreed".

Edited Date	Edited By	Action	Field	Current Value	Previous Value
23/03/2025 13:43:31	Manager IA	Edited	Management Comment	Management comments are noted and summarised as follows: Summary of comment #1 and comment #2 received from management (auditees).	Auditee management comments #1 Auditee management comments #2
23/03/2025 13:28:56	Manager IA	Edited	Management Comment	Auditee management comments #1 Auditee management comments #2	Auditee management comments #1 Auditee management comments #2
23/03/2025 13:17:56	Auditee U2	Edited	Management Comment	Auditee management comments #1 Auditee management comments #2	Auditee management comments #1 Auditee management comments #2
23/03/2025 13:14:28	Manager IA	Edited	Management Comment	Auditee management comments #1 Auditee management comments #2	Auditee management comments #1 Auditee management comments #2

- Shows the full audit trail of management comments including the final version for reporting purposes

Step 6 – Auditor raises Action Plan/s against the Finding

The screenshot displays the 'Action Plan Capture' form for finding F0363. The form is titled 'Action Plan Capture - AR is not approved according to SOP'. The 'Title' field contains 'AR is not approved according to SOP'. The 'Reference' field is 'Jhb Fixed Assets 202203'. The 'Status' is 'Not Started'. The 'Start Date' is 'Sunday, 23 March 2025' and the 'End Date' is 'Wednesday, 30 April 2025'. The 'Originator' is 'Manager, IA'. The 'Owners' section shows a table with two entries: 'Auditee, U1' as 'Responsible' and 'Auditee, U2' as 'Accountable'. A red box highlights the 'Action Plans' tab in the top window and the 'Owners' table in the form. A text box at the bottom of the red box contains the text: 'Action Plan Owner/s default from the Finding Owner/s (i.e. the Auditee/s)'.

Action Plan Owner Title	Owner Type
Auditee, U1	Responsible
Auditee, U2	Accountable

- Action Plans are generally raised after a close-out meeting with management (i.e. the Auditee/s)
- Action Plan email notifications, reminders and escalation

Step 7a – Auditee responds to Action Plan/s (free / open license)

The screenshot displays the BarnOwl software interface. At the top left is the 'BARNOWL' logo. The main navigation menu on the left includes 'System', 'My BarnOwl', 'Risk Management', 'Key Indicators', and 'Action Plans'. The 'Action Plans' menu is highlighted with a red box. The top right corner shows a search bar with 'Auditee, U2' and a dropdown arrow, also highlighted with a red box.

The main content area shows a list of 'My Action Plans' with columns: Unit Title, Action Plan Title, Start Date, End Date, Percentage Complete, Linked To Title, Linked To Type, and Originator. A table row is visible with the following data:

Unit Title	Action Plan Title	Start Date	End Date	Percentage Complete	Linked To Title	Linked To Type	Originator
Assets	AR is not approved according to SOP	23/03/2025	30/04/2025	0.00	AR is not approved according to SOP	Finding	IA Manager

Below the list is the 'Action Plan Form' for the selected plan. The breadcrumb trail is 'Action Plans / My Action Plans / Action Plan Form'. The form title is 'Action Plan Form: AR is not approved according to SOP'. A red box highlights the 'Actions' menu on the left of the form, which includes 'View', 'History...', 'Detail', 'Findings...', 'Audit Steps...', and 'Action Plan Follow Ups...'. The form fields include:

- Title:** AR is not approved according to SOP
- Reference:** Jhb Fixed Assets 202203
- Description:** (Empty text area)
- Current Status Summary:** (Empty text area)
- Status:** Not Started (dropdown menu)
- Percentage Complete:** (Empty field)

At the bottom of the form, there is a 'Documents (1)' link. The footer contains copyright information: 'Copyright BarnOwl Software Solutions © 2025' and system details: '11.6.1 | U2 | ABC | BOCSS-SIS/SQL2016 | Testing_BarnOwl_Evolution_ABC'.

Step 7b – Auditee views the Finding linked to Action Plan

The screenshot displays the BarnOwl system interface. The top navigation bar shows the breadcrumb path: Action Plans / My Action Plans / Action Plan Form. A search bar on the right contains the text 'Auditee, U2'. Below the navigation bar, a red banner indicates the current view: Finding Register - Findings Linked to Action Plan: AR is not approved according to SOP. The main content area features a table with columns for Finding Title, Finding Rating, Referred Status, Referred By, Standard, Audit Fi..., Impact, Root Ca..., Recom..., and Management Comment. A single finding is listed with a rating of 'Serious' and a status of 'Closed'. The management comment for this finding is: 'Management comments are noted and summarised as follows: Summary of comment #1 and comment #2 received from management (auditees)'. The footer of the interface includes the copyright notice 'Copyright BarnOwl Software Solutions © 2025' and system information: '11.6.1 | U2 | ABC | BOCS-CSS/SQL2016 | Testing_BarnOwl_Evolution_ABC'.

	Finding Title	Finding Rating	Referred Status	Referred By	Standard	Audit Fi...	Impact	Root Ca...	Recom...	Management Comment
<input type="checkbox"/>	AR is not approved according to SOP	Serious	Closed	IA, Manager	AR to be approved according to SOP.	AR is not approved according to SOP	Loss of assets	Not following procedure	FA procedure to be followed	Management comments are noted and summarised as follows: Summary of comment #1 and comment #2 received from management (auditees).

- View the linked Finding

Step 7c – Auditee views the Finding details linked to Action Plan

The screenshot shows the 'Action Plan Form' interface. The breadcrumb navigation is 'Action Plans / My Action Plans / Action Plan Form'. The user is 'Auditee, U2'. The finding title is 'Finding Form: AR is not approved according to SOP on Control: KC 1. The AR is authorised in accordance with the SOP'. The 'Finding Links' tab is selected and highlighted with a red box. Below this, a table lists the links:

Type	Unit Path	Title
Audit Procedure Test	ABC Corporation\Johannesburg\Assets	2 Failed Sample(s)
Action Plan	ABC Corporation\Johannesburg\Assets	AR is not approved according to SOP
Audit Control	ABC Corporation\Johannesburg\Assets	KC 1. The AR is authorised in accordance with the SOP

Other visible fields include: Audit (Jhb Fixed Assets 202203), Linked Object (KC 1. The AR is authorised), Finding Title (AR is not approved according to SOP), Checked Out To (N/A), Priority (High), Finding Status (Agreed), and Finding Rating (3.00 - Serious).

The screenshot shows the 'Audit Procedure Tests' view. The breadcrumb navigation is 'Action Plans / My Action Plans / Action Plan Form'. The user is 'Auditee, U2'. The title is 'Audit Procedure Tests: Failed Tests linked to Finding: AR is not approved according to SOP in Audit Project: Jhb Fixed Assets 202203'. There are two sample tabs: 'Sample: Sample #01' and 'Sample: Sample #02'. The 'Sample Details' section is expanded, showing a description and reference field. The 'Test: 02. Ensure that AR is approved according to SOP' is also expanded, showing an 'Answer' field with 'No' selected and a 'Note' field.

- Including drill down into 'Audit Procedure Tests' to see which tests and samples failed

Step 8 – Auditor follows up and closes the Finding when resolved

The screenshot displays the BarnOwl ERM interface for an internal audit project titled "Jhb Fixed Assets 202203". The left-hand "Project File Organiser" shows a hierarchical tree structure with the following items:

- Jhb Fixed Assets 202203
 - 01. Planning
 - Pre Planning
 - Engagement letter
 - Audit Step1
 - Debtors review
 - Audit Step2
 - 02. Execution
 - Sample Test Script WP2
 - Johannesburg -> Assets
 - 01. Acquisition of FA
 - Acquisition of FA
 - Assets are not categorised correctly
 - Bar codes to be applied and cate
 - Assets may be misappropriated for p
 - KC 1. The AR is authorised in acc
 - FA Acquisition AP01
 - AR is not approved according
 - AR is not approved accor
 - Finding Detail
 - AR process has now beer
 - AR does not follow procurem
 - KC 2. PO's relating to the CAR at
 - 03. Reporting

Follow-up Edit - AR is not approved according to SOP

Follow-up

Follow-up Title	AR process has now been corrected
Follow-up Status	Resolved

Resolved
Progress Satisfactory
Progress Unsatisfactory
Unresolved

Procedures Results P & R Controls

The screenshot shows a "Follow-up Edit" dialog box for a finding titled "AR is not approved according to SOP". The dialog box has a menu bar with "New...", "Edit", "Delete", "Save", "Close", and "Save & Close". The "Follow-up" section contains two fields: "Follow-up Title" with the value "AR process has now been corrected" and "Follow-up Status" with a dropdown menu. The dropdown menu is open, showing the following options: "Resolved" (highlighted), "Progress Satisfactory", "Progress Unsatisfactory", and "Unresolved". At the bottom of the dialog box, there are tabs for "Procedures", "Results", "P & R", and "Controls".

In summary: Audit Findings in BarnOwl web

- BarnOwl's web-based findings streamline the review process which assists with management's (the Auditee) buy-in for the finding.
- Real time action plans linked to the finding/s drive ownership and accountability for resolving and closing finding/s.
- BarnOwl's web based portal helps embed enterprise risk management, assurance and good corporate governance throughout the organisation:
 - My Action Plans (free / open license)
 - My Findings (free / open license)
 - My Key Indicators input values (free / open license)
 - My Votes (surveys, Risk & Control self-assessments (RCSAs), questionnaires) (free / open license)
 - My Risk Re-assessments (paid-for BarnOwl web license)

Useful links

[What's New in BarnOwl](#)

<https://barnowl.co.za/solutions/internal-audit-software>

[The new Global Internal Audit Standards \(2024\) focus on Risk Management insight](#)

<https://barnowl.co.za/barnowl-knowledge-base>

Thank You

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<https://barnowl.co.za/barnowl-knowledge-base/>



BARNOWL