Table of Contents

For	eword	ix
Intr	Introduction	
PAI	RT 1 LEAN AND LEAN AUDITING IN OVERVIEW	1
1	Lean Auditing at AstraZeneca	3
2	A Brief History of Lean, Notable Principles and the Approach Taken by this Bock	5
3	Key Lean Tools & Techniques	11
4	The Development of Lean Auditing and Its Benefits	19
5	The Wider Benefits of a Lean Audit Approach –	
	and How to Use This Book	23
PAI	RT 2 LOOKING AT INTERNAL AUDIT PLANNING AND ASSIGNMENT DELIVERY	31
6	Who Are the Customers of Internal Audit?	33
7	What Really Adds Value – And What Doesn't	45
8	The Importance of Role Clarity in Assurance and the Insights Lean Can Offer	59
9	The Audit Plan: Taking a Value Approach	77
10	Factoring in Risk Assurance in the Audit Plan	95
11	Considering the Allocation of Resources to Optimize Value Add	107
12	Assignments – Types, Scheduling and Resourcing	121
13	Using Assignment Scoping and Planning to Drive Added Value	133

16 Assignment Follow-Up and Follow On 2 PART 3 LOOKING AT KEY UNDERPINNING CAPABILITIES, PROCESSES AND WAYS	.75 205 213
16 Assignment Follow-Up and Follow On2PART 3 LOOKING AT KEY UNDERPINNING CAPABILITIES, PROCESSES AND WAYS OF WORKING2	205
CAPABILITIES, PROCESSES AND WAYS OF WORKING 2	13
OF WORKING 2	13
17 Measuring Performance and Driving Improvements	
	215
18 Using Lean Audit Principles to Underpin Cultural	
Change in the Wider Organization 2	27
19 Leading the Audit Function2	241
20 The Audit Function: Selection, Training & Development	
and Ways of Working 2	257
PART 4 FINAL REFLECTIONS	279
21 Further Thoughts about Where and How to Start	
the Journey Towards Lean Progressive Auditing 2	281
22 A Brief Look into the Future 2	285
Other Recommended Reading 2	.89
Appendix – Illustrative Kano Analysis Regarding Internal Audit	
Closing Dedication & Thanks 2	.95
	.97

viii