INTERNAL AUDIT

Traditionally, Internal Audit has been viewed as a compliance-focused function, responsible for ensuring controls are effective, policies are followed, and risks are managed. However, its role is evolving — in the face of rapid digital transformation, increasing regulatory complexity, and shifting business risks, Internal Audit is now emerging as a strategic enabler.

At Uniqus, we help organizations redefine Internal Audit as a forward-looking enabler of trust and resilience. With global perspective and local insight, we enable Internal Audit functions to move from hindsight to foresight, creating lasting value and sustainable impact.

Guided by the Institute of Internal Auditors (IIA) Global Internal Audit Standards (GIAS) and powered by data analytics, AI, and deep domain expertise, our multidisciplinary teams deliver agile, technology-driven assurance across compliance, sustainability, financial controls, operations, IT audits, capital projects, and special investigations.

Our Internal Audit roadmap

A successful Internal Audit function aligns with the organization's evolving strategy, risk landscape, and expectations of value. Our 6-step strategic planning approach ensures Internal Audit goes beyond compliance, becoming a catalyst for performance, resilience, and governance excellence.

01 Define Internal Audit mission and vision

Establish a clear purpose and long-term vision for Internal Audit that aligns with organizational strategy and stakeholder expectations.

02 Analyze strategic priorities and risk environment

Review enterprise strategies, assess key risks, and understand emerging business needs through leadership interviews and document reviews.

03 Perform capability and gap analysis

Evaluate current Internal Audit capacity, tools, skill sets, and coverage gaps relative to strategic and operational risk areas.

04 Develop roadmap and audit priorities

Identify initiatives to enhance coverage, capabilities, and agility. Define high-priority risk areas and thematic audit topics.

05 Engage stakeholders and align expectations

Validate strategic direction with senior management and the Audit and Risk Committee. Finalize scope, priorities, and resource model.

06 Set metrics and success indicators

Establish KPIs to track audit value delivery, stakeholder satisfaction, and maturity progression.

Our Internal Audit service offerings

At Uniqus, we deliver Internal Audit services that are aligned with the Institute of Internal Auditors (IIA) Global Internal Audit Standards (GIAS), global best practices, and local requirements. Our services provide independent Internal Audits to strengthen governance, enhance risk management, and improve organizational performance.

Compliance audits	Financial and controls audits	Operational audits
Evaluate adherence to laws, regulations, contracts, policies, and ethics standards	Review financial reporting, internal controls (ICOFR/SOX), fraud risks, and treasury processes	Enhance efficiency and effectiveness across core processes, supply chain, HR, and KPIs
IT, Tech, and AI audits	**Environmental and ESG audits**	**Capital Projects audits**
Assess IT and AI governance, cybersecurity, AI security, ERP systems, data privacy, and business continuity	Assess sustainability practices, regulatory compliance, and ESG reporting	Oversight of large-scale projects covering governance, cost, schedule control, contract compliance, and fraud/waste risk mitigation

Special projects and investigations
Fraud detection, due diligence, crisis management, and targeted risk assessments

Our global multidisciplinary teams in Governance, Risk & Compliance (GRC), Sustainability & Climate Consulting, Finance, and IT deliver practical assurance and forward-looking insights that build trust and create organizational value.

Engagement models

We provide flexible Internal Audit engagement models from delivery and secondment to co-sourcing and outsourcing, enabling organizations to scale expertise, strengthen internal capabilities, and optimize audit coverage based on their evolving needs.

	DELIVERY	SECONDMENT	CO-SOURCING	OUTSOURCING
What it is:	Deliver an Internal Audit engagement end-to-end using our own specialists.	Provides experienced Internal Audit professionals who work as part of the organization's team under its direction.	Works alongside the in-house Internal Audit team, sharing responsibility for delivery.	Operates the Internal Audit function on behalf of the organization, including planning, execution, and reporting.
Key advantage:	Ideal when the organization needs deep expertise and minimal internal involvement.	Strengthens internal capacity by transferring skills, knowledge, and best practices to internal teams while maintaining full control over day-to-day activities.	Enhances internal capabilities through knowledge transfer, shared delivery, and independent insights, while the organization retains ownership of Internal Audit.	Best when the organization wants a fully independent, scalable, and cost-effective Internal Audit function without maintaining a full in-house team.

Integrating data analytics into Internal Audit

We adopt a forward-looking Internal Audit approach that embeds data analytics across every phase of the audit lifecycle. This enhances coverage, improves precision, and delivers deeper insights into business risks and control performance.

Analyze full data population

Move beyond sample-based audits to review 100% of transactions where feasible.

Identify anomalies and trends

Detect outliers, irregular patterns, or potential red flags that may not surface through manual testing.

Analytics-driven audits

Design audit procedures that are data-informed, increasing focus on high-risk areas.

The power of AI

We combine our deep expertise in GRC and internal audit with advanced AI capabilities.

AI readiness

Build a strong data, process, and governance foundation to scale AI effectively across the Internal Audit function and the entire enterprise.

AI powered solutions

Transform data into real-time insights and automate decision-making using generative AI, advanced analytics, and intelligent workflows.

Responsible AI

Ensure ethical, secure, and compliant AI adoption.

AIUNIVERSE

Built-in AI-driven Control Testing automation moves organizations from manual, time-consuming assurance processes to smart, automated, and scalable testing.

Why Us

1 Our deep expertise

Jamil Khatri and Sandip Khetan, our co-founders, have played a pivotal role in shaping the global consulting industry. Each brings over 25 years of experience, having partnered with diverse businesses worldwide. Their approach is grounded in strengthening strategic alignment and driving a data-driven risk focus, ensuring that our work consistently enhances value for clients. They are supported by leaders across the globe, nearly all of whom have previously served as partners and senior leaders at Big 4 accounting firms. Nagaraj Uchil, Sabri Soufan, Ankur Gupta, Srikrishnan Soundararajan, and Ahmed Moussa, our leaders in the Internal Audit practice, each bring over 20 years of experience and have worked with a diverse portfolio of clients worldwide.

2 Deep and diverse talent pool and globally integrated delivery model

Our partners and senior leaders in the GRC practice bring extensive experience to Internal Audit, Enterprise Risk Management, Organizational Resilience, Corporate Governance, Compliance, Internal Financial Controls, and Technology, having worked with Big 4 firms and other leading consulting and technology organizations globally. We bring the right leadership and talent to deliver valuable insights.

Our globally integrated talent pool operates across our key markets in the USA, India, and the Middle East. Leveraging our offshore talent pool, combined with substantial onsite presence, we deliver significant cost efficiencies while maintaining timely, high-quality delivery.

3 Cross functional specialization

Our Internal Audit approach is built on leveraging deep domain expertise, allowing for seamless cross-functional integration across all projects. By merging deep Internal Audit domain knowledge with specialized expertise in technology, financial risk management (FRM), and sustainability, we deliver comprehensive solutions tailored to complex business needs. This integrated model enables our Internal Audit teams to leverage advanced technical and specialized skills and proprietary tech assets, ensuring that we address emerging risks while driving measurable value for our clients.

4 Agility and responsiveness

Our team embodies the essence of agility and responsiveness, enabling a dynamic environment where adaptability and quick responses are integral to our operations. Our commitment to continuous learning drives our agility, helping us anticipate challenges and seize opportunities. Free from auditor independence restrictions, we can seamlessly support our clients without the friction, delays, or restrictions caused by independence considerations. We foster a service oriented culture and effective stakeholder management. Our agility and responsiveness is enhanced by a high degree of partner and director involvement on projects.

5 Our technology-led approach

Our AI and technology-driven approach empowers us to provide comprehensive end-to-end implementation assistance. Leveraging AI-powered control testing capabilities, our proprietary Risk UniVerse (Internal Audit Module) product, and deep functional experience, we help organizations enhance testing efficiency, strengthen data integrity, and address challenges in automation and data management within the Internal Audit function. This enables us to not only conceptualize effective solutions but also seamlessly integrate and implement them, delivering a holistic and streamlined approach tailored to your organizational needs.

uniqus

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In case of any query, please write to us at *businessinquiries@uniqus.com*.

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