



**Thierry Noircler**  
Internal Audit Director, AREVA

*Interview with Thierry Noircler, Internal Audit Director, and Rodolphe Robert, Audit IS Supervisor, AREVA*

**AREVA provides solutions for low-carbon power generation all around the world, offering cleaner, safer and more economical energy. The company has €9 billion in annual revenues and roughly 48,000 employees worldwide.**

**The Internal Audit Department's priority is to provide analysis and recommendations to the board of directors, based on following the audit industry's highest standards, instituting rigorous methodologies, and offering deep insights to help improve corporate performance.**

### What are the expectations of AREVA's executives regarding the Internal Audit Department?

**Thierry Noircler:** The department reports directly to the company's board of directors. It reports at least once each quarter both to the Audit Committee and the Risk Committee. Being this close to AREVA's executive decision-making body requires rigorous work and the greatest precision when performing our tasks and reporting our conclusions. Any audit finding must be clearly documented in order to give an accurate and independent view of the company's risks.

Our analyses are the basis for executive decisions aimed at improving the company's performance; as such they are a key part of the value creation process. The audit department has always played a crucial role, giving the company's executive board a clear, realistic, and independent view of the Group's operations.

### Can you describe the organization and responsibilities of the Internal Audit department?

**Thierry Noircler:** The department is 28 people strong, including supervisors, mission managers, and auditors. This team executes between 30 and 40 missions a year, worldwide, with each mission typically taking six to seven weeks and related to a wide range of topics. Audit staffing is adapted to the nature and the level of complexity of each mission. These missions, and the resulting mission reports, are executed according to a standard, time-tested methodology in order to reach the level of quality that is expected of us and that we expect from ourselves.

In this context, both the intellectual and interpersonal skills of the internal audit staff are key to performing our tasks well.

Our department has been certified by the French Chapter of the IIA (IFACI) for six years, with the certification renewed annually.

### What type of audit tools do you have in place to help manage your missions or your organization? What benefits have they provided?

**Rodolphe Robert:** In 2009, we decided to establish a system with the primary goal of improving follow-up on audit recommendations. We currently manage over a thousand recommendations each year. We also set a goal to manage the planning and staffing of missions faster and more efficiently. With these needs, a repository of information, with advanced validation, workflow, and security functionalities, would be required. Following careful evaluation of several vendor options



# Customer Interview

## How AREVA Maintains Quality in the Audit Department

and an open bidding process, we chose the MEGA Suite as the answer to our needs.

We selected MEGA Audit in order to have document traceability and efficient and simple validation management. By using MEGA Audit, the auditor submits his/her documents to the lead auditor, who then sends them on to the supervisor and, when necessary, the matter can be escalated to the director. This workflow system reflects the various steps of a mission, such as “in preparation” or “ongoing”. Once the final audit report is published, we organize follow-up campaigns to check on the status of recommendations. An audit team is tasked with gathering and filing the necessary documented findings into the MEGA Audit software.

It should be noted that the Audit Department is tasked with validating action plans and following up on recommendations and actions. A final report can only be published once we are confident that all action plans are satisfied and answers have been provided for the issues raised in the recommendations.

The production of the final audit report cannot be automated because the data becomes increasingly complex and the various missions are too diverse. However, MEGA Audit allows us to produce many types of reports in order to monitor the level of mission completion. These reports are presented to the Audit Committee. For the most part, they were defined during the implementation phase, with assistance from MEGA consultants. The MEGA software provides a set of functionalities and templates that allows us to automate report production.

We later created new reports that are tailored to our specific needs. In this respect, the MEGA tool is easily customizable; the interface is simple to use and administration is easy. Those are just a few of the reasons we chose this solution. The workflow system is easily accessible and the application runs smoothly.

### What are the key success factors for meeting Internal Audit’s challenges?

**Thierry Noircler:** Recruiting talented staff is obviously important, but first and foremost, we rely on our work methodology.

The approach we use is rigorous, well known by the board and compliant with the IFACI recommendations. It protects both auditors and auditees by guaranteeing that missions are executed in a professional and efficient manner. The executive board knows that our work is based on our IFACI certification, and this certification’s annual renewal is guaranteed because we implement best practices.

Having such a methodology also helps when integrating new staff; they can rely on it to quickly become efficient in their tasks.

**Rodolphe Robert:** We are reinforcing the tool’s functionalities regarding skills management. We already gather and use information on auditor skills, such as background, languages, and more. We are currently identifying auditors’ skills related to the various processes of our organization. Such knowledge will allow us to be even more efficient in assigning auditors to missions, and it will also improve each auditor’s individual training plan. The goal is to always have a sufficient pool of auditors with all the skills needed by the Audit department for its missions.

An audit department with skilled HR, reliable tools, and a robust, shared methodology will succeed in its missions and be an asset to the board.

#### Thierry Noircler

After starting as financial controller for COGEMA in 1990, he became deputy financial director of Eurodif in 1996. In 2000, he became financial director of the Pole Enrichment. In 2002, he was nominated deputy financial director of AREVA NP, then director of Corporate Controlling and Financial Review for the AREVA Group. In 2012, he became AREVA’s internal audit director.

#### Rodolphe Robert

Rodolphe Robert has been the audit supervisor in charge of IT-related audit missions for AREVA since 2009. He is also in charge of the various IT projects the audit department undertakes, and administers MEGA Audit. Robert held various positions inside audit departments for companies such as Office Depot and PwC. He also worked in various IT sector companies (Alcatel, Soptra) within their IT departments.