

Annual Internal Audit Report Raint 2024

Summary

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Introduction

This Annual Internal Audit Report (RAINT), issued by the Internal Audit Unit (Audit) of BBTS, includes information on audits performed, recommendations issued and implemented, training actions for auditors, relevant facts impacting Internal Audit, main benefits of the Unit's performance, and results of evaluations from the Management and Quality Improvement Program (PGMQ).

Key Benefits of Internal Audit

- Advisory to Strategic Boards
- Strengthening of the Internal Control System
- Implementation of Audit Recommendations
- Advancement in the Maturity Level of Organizational Processes

Regulatory Compliance

- This document complies with Normative Instruction No. 5, dated August 27, 2021, issued by the Office of the Comptroller General of the Union (CGU).

Antonio André
Andrade Rodrigues

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Antônio André Andrade Rodrigues Auditor General

Overview

ANNUAL INTERNAL AUDIT REPORT (RAINT) – BBTS

Contents:

Allocation of Workforce

Demonstrative table of the effective allocation of the workforce during the validity of the Annual Internal Audit Plan (PAINT).

Audit Services

Position on the execution of the audit services planned in PAINT, detailing those completed, not completed, not carried out, and those executed without prior planning.

Relevant Facts

Description of relevant facts that impacted the execution of audit services.

Benefits Obtained

Demonstrative table of financial and non-financial benefits obtained due to the Unit's activities during the fiscal year, in accordance with Normative Instruction No. 10, of April 28, 2020, issued by CGU.

Results of PGMQ

Report on the results and initiatives of the Quality Management and Improvement Program (PGMQ).

Audit Recommendations

Overview of audit recommendations issued and implemented.

Training Actions

Details of training sessions conducted for audit professionals.

Workforce allocation

The Internal Audit planning considered, for 2024, the allocation of 17 professionals, totaling CENSORED hours. However, the actual workforce allocation amounted to CENSORED hours (exceeding the originally planned total by 0.13%).

The slight discrepancy results from an additional number of allocated hours, such as overtime worked by advisors.

Modality	Expected Hours	Made	Percentage of Hours Worked
Auditorium Services	CENSORED	CENSORED	CENSORED
Training	CENSORED	CENSORED	CENSORED
Monitoring Recommendations	CENSORED	CENSORED	CENSORED
Quality Management and Improvement	CENSORED	CENSORED	CENSORED
Internal Audit Management	CENSORED	CENSORED	CENSORED
Information Gathering	CENSORED	CENSORED	CENSORED
Technical Reserve	CENSORED	CENSORED	CENSORED
Absences	CENSORED	CENSORED	CENSORED
Total	CENSORED	CENSORED	CENSORED

The hours allocated for extraordinary demands, as they do not have a set number of work hours for allocation, were included under "audit services" to accommodate the addition of unplanned work in PAINT 2024.

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CENSORED	CENSORED
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CENSORED	CENSORED

Training Actions

Based on the provisions of Article 4, Paragraph 2, of Normative Instruction No. 5 of the CGU, dated August 27, 2021, and aimed at continuous training to enhance skills and competencies, the employees of the Unit completed CENSORED hours of training. The courses were provided by

both the Corporate University UniBBTS and external providers.

The participation of employees in internal and external events was based on identifying individual and unit needs, as well as optimized resource allocation.

Audit Activities

The audit services executed by the unit are divided into five types of work:

- Evaluation Works
- Investigation Works
- Consultancy Works
- Analytics Works
- Extraordinary Works

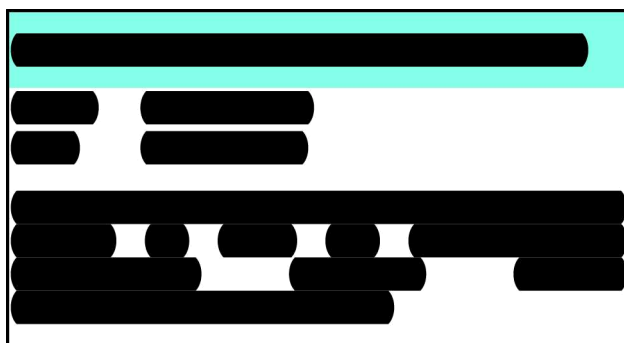
Evaluation Works

Evaluation work consists of obtaining and analyzing information to provide conclusions about a specific audit object, considering the governance system, risk management, and internal controls associated with the organization's objectives. The prioritization of these activities is based on a risk analysis performed by Internal Audit, which takes into account the likelihood of risk occurrence, the consequences if the risk materializes (impact), and other guidelines established in strategic planning.

During the 2024 fiscal year, Internal Audit completed [redacted] evaluation works as planned in PAINT 2024 and also performed [redacted] additional works that were not initially planned:

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[redacted]
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[REDACTED]	[REDACTED]
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[REDACTED]	

Completed work not foreseen:

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[REDACTED]	
[REDACTED]	
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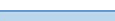
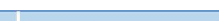
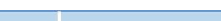

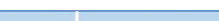
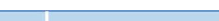
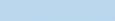

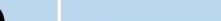

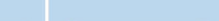
Investigation Works

The investigation of irregularities consists of carrying out procedures to examine acts and facts related to behavioral deviations, service failures, or illicit actions committed by employees of the company. This activity contributes, along with other audit works, to the improvement of the company's processes, services, and systems.

During the fiscal year, [REDACTED] investigation works were conducted, of which [REDACTED] were still ongoing at the end of 2024. Additionally, [REDACTED] preliminary evaluations were performed before opening investigation procedures, which did not result in disciplinary occurrences. Despite not having allocated hours in PAINT 2024, these evaluations

consumed net hours from the Audit workforce and are considered part of the investigation works for allocation purposes.

Work	Object	Framework	Beginning	Conclusion	Situation
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████	████ ████	████	████	████	████

Consultancy Works

With the aim of adding value to the organization and improving its governance processes, risk management, and internal controls in a manner aligned with the company's values, strategies, and objectives, **CENSORED** consultancy audit works were planned and completed, namely:

[REDACTED]

[REDACTED] [REDACTED]
[REDACTED] [REDACTED]

[REDACTED]
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[REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED]

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[REDACTED]

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[REDACTED]

Analytics Works

Analytics-based audit works aim to conduct continuous audits, automate audit tests, and/or provide electronic databases. In this regard, **CENSORED** works were completed in 2024.

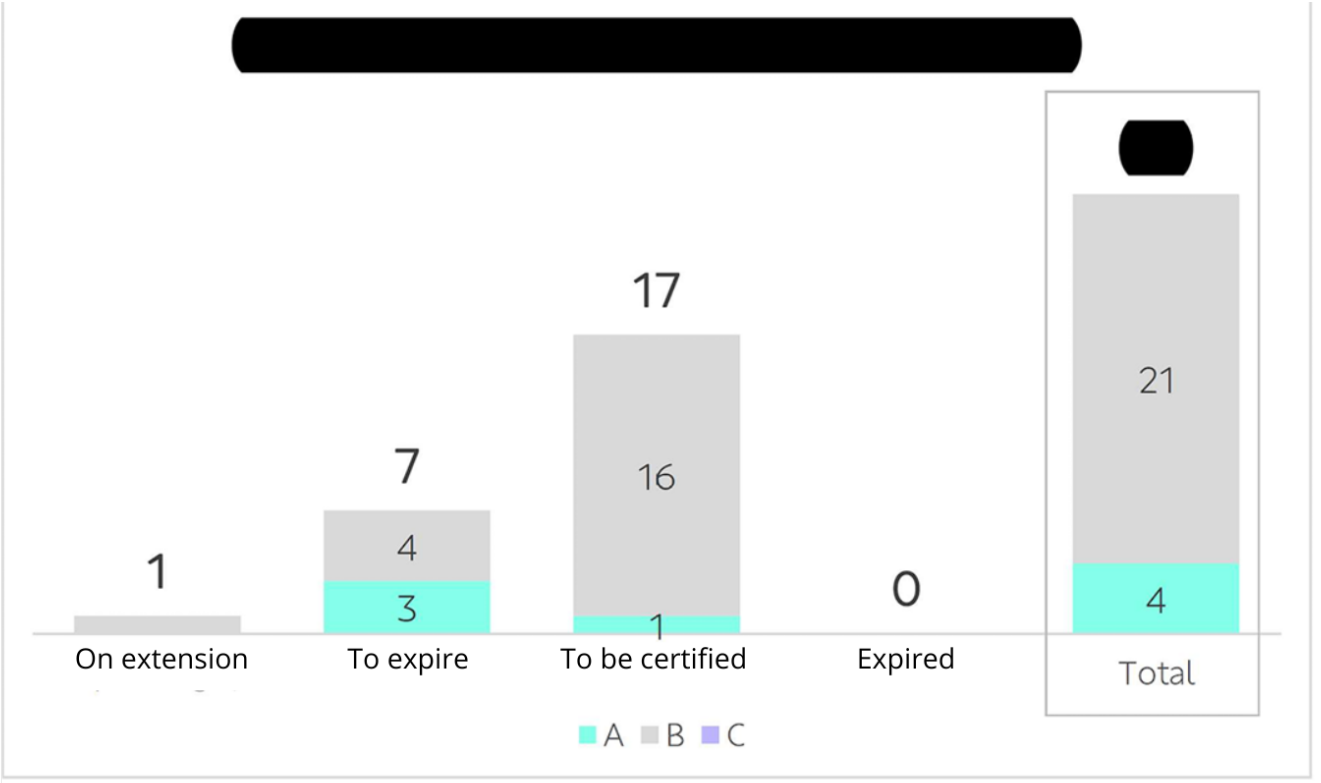
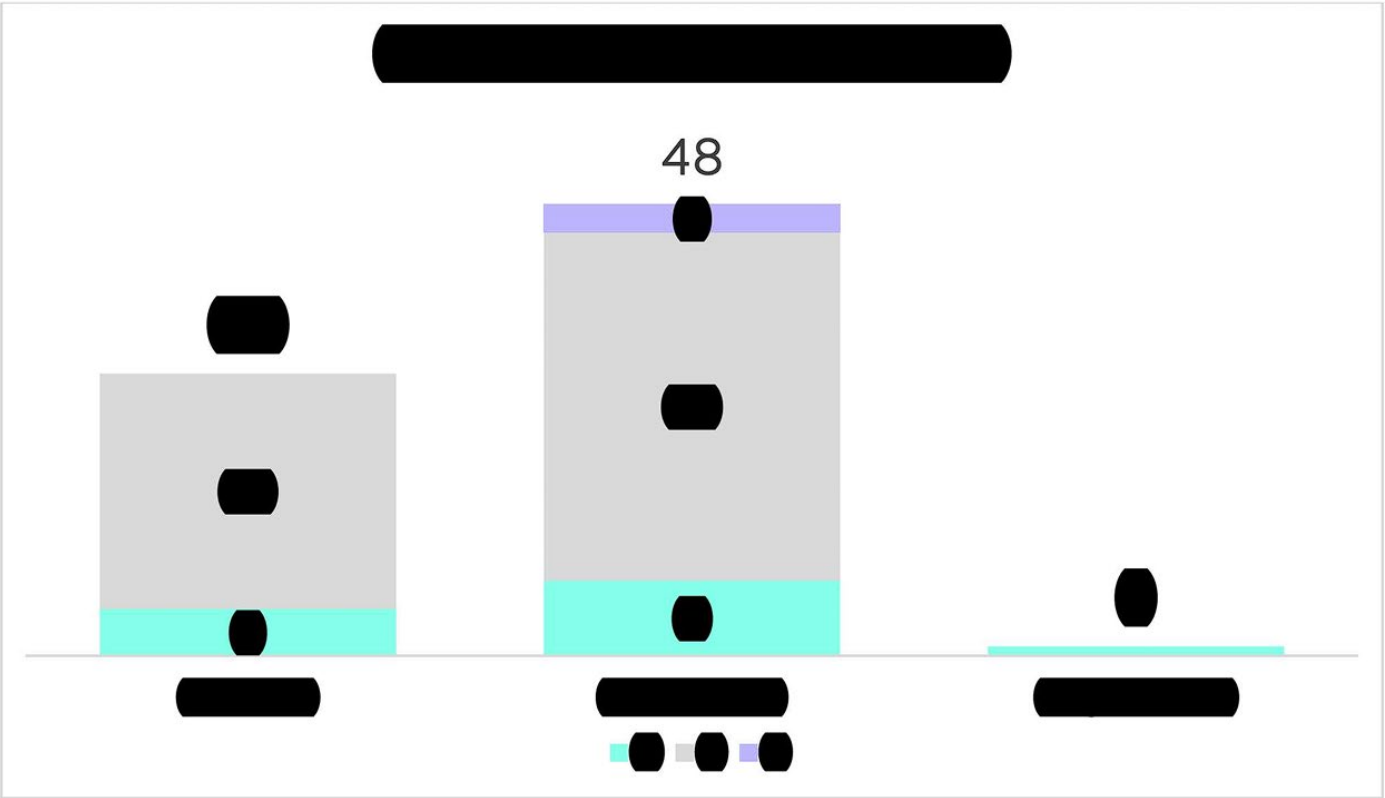
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[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]

Monitoring of Recommendations

Internal audit activities include tracking the actions developed by organizational areas to implement recommendations issued by internal audit. To certify compliance, the adequacy of adopted actions is assessed, along with the resolution of identified weaknesses and the minimization of associated risks. Additionally, the audit monitors compliance with determinations from external control bodies, external audits, and certification processes.



Relevant Facts

In 2024, the simplification and automation of the Unit's internal processes were intensified with the implementation of low-code applications, facilitating interaction with audited areas and optimizing Audit's resource allocation.

Internal communication, as well as communication with other areas of the company, was also improved through the launch of the Internal Audit intranet and the Audit hotsite.

Additionally, the programmed audit process (assurance) was enhanced through an extensive review of internal regulations, which serve as the primary operational guidelines for the advisors' activities. This review introduced two new forms of correcting findings: audit guidelines and observations, which formalized the benefits of Audit's work while enabling the monitoring of necessary interventions in processes in a less burdensome manner—for both the Audit unit and the audited area.

Two new operational approaches were formalized in 2024: audits conducted using agile methodologies and consultancy works. Both align with Audit's mission to act as a transformational agent, adding value through its positioning and holistic view of the company.

Benefits of Internal Audit Performance

Normative Instruction No. 10, dated April 28, 2020, issued by the Office of the Comptroller General of the Union (CGU), defines benefits as positive impacts observed in public administration resulting from the implementation of audit guidelines or recommendations. It classifies benefits as financial or non-financial, defined as follows:

- Financial benefit: A benefit represented in monetary terms and supported by documentary evidence, preferably provided by management, including those arising from the recovery of losses.
- Non-financial benefit: A benefit that, although not quantifiable in monetary terms, demonstrates a positive impact on management in a structural manner, such as managerial improvements, enhancements to internal controls, and refinement of regulations and processes. Whenever possible, these should be quantified using non-monetary units.

These benefits are classified into the classes listed below:

Financial Benefits	Non-Financial Benefits Dimension	Non-Financial Benefits Repercussion
Avoided Expenses: Situations in which the identified amounts do not adhere to the principles of legality or cost-effectiveness, resulting in the suspension of payment or adjustment of the amount.	Mission, Vision, or Outcome: With reference to strategic planning, the implemented benefit affected the organization's core (finalistic) processes.	Transversal: The benefit brought by the actions taken by the manager somehow went beyond the scope of the Audited Unit, impacting or being addressed in the context of other Units.
Recovered Amounts: Undue payments that were effectively returned to the company or deducted from a subsequent payment installment.	People, Infrastructure, or Internal Processes: With reference to strategic planning, the implemented benefit affected the organization's support or managerial processes.	Strategic: The benefit brought by the actions taken by the manager was addressed by the Unit's Top Management.
		Tactical/Operational: The benefit brought by the actions taken refers to internal and/or operational activities of the examined unit, without any decision-making by Top Management.Unit's Top Management.

The main actions implemented in 2024 by the Company, based on Internal Audit guidelines and recommendations, produced financial and non-financial benefits, as detailed below:

Non-financial benefits			
Recommendation	Implemented Action	Dimension	Repercussão
[REDACTED]	[REDACTED] [REDACTED] [REDACTED]	[REDACTED] [REDACTED] [REDACTED]	[REDACTED]
[REDACTED]	[REDACTED] [REDACTED]	[REDACTED] [REDACTED]	[REDACTED]
[REDACTED]	[REDACTED] [REDACTED] [REDACTED]	[REDACTED] [REDACTED] [REDACTED]	[REDACTED]
[REDACTED]	[REDACTED] [REDACTED] [REDACTED]	[REDACTED] [REDACTED] [REDACTED]	[REDACTED]
[REDACTED]	[REDACTED] [REDACTED] [REDACTED]	[REDACTED] [REDACTED] [REDACTED]	[REDACTED]

14

[illegible]

[illegible]

[REDACTED]

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

[illegible]

[REDACTED]	[REDACTED] [REDACTED]	[REDACTED] [REDACTED]
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Financial Benefits		
Recommendation	Implemented Action	Amount (R\$)
<div></div>	<div></div>	<div></div>
<div></div>	<div></div>	<div></div>

Quality Management and Improvement Program (PGMQ)

The Quality Assurance Program for Internal Audit (PGMQ) evaluates the main aspects of the activities carried out by the Unit and the impact of its actions on the Company. The evaluations are conducted systematically, covering both internal aspects (self-assessment) and external aspects.

Scale:





Scale:

