

got IT audit?

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16th Biennial Forum
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got IT audit?

- Comptroller of the Treasury - Division of County Audit
- Department of Audit - State, Municipal, and County
- Statutorily responsible for annual audits of all 95 counties
- Actually conduct audits in 89 counties. CPA firms perform audits in remaining 6.

got IT audit?

- WHAT DOES COUNTY AUDIT DO?
- Perform financial and compliance audits
- Monitor and review contract audits
- Review funds administered by District Attorneys General
- Review counties participating in County Correctional Incentive Program
- **PERFORM INFORMATION SYSTEMS REVIEWS**

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- WHAT'S MY BACKGROUND?
- Information systems
- HOW DID I GET TO COUNTY AUDIT?
- Provided PC support for division
- Asked to start EDP(IS) audit shop

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- STARTING FROM SCRATCH - WHERE DID WE BEGIN?
- Yellow Book, Single Audit Act, SAS 48, SAS 55
- Learned about general controls and application controls
- What value could an IS shop bring to the office?
- Wanted to do something other than simply comply with standards

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- WE DIDN'T HAVE AN AUDIT PROGRAM
- "Borrowed" from State Audit
- ISACA - COBIT
- WE DIDN'T HAVE A STAFF

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- WHAT DO WE LOOK FOR IN AN IS AUDITOR?
- Accounting majors vs. IS majors
- Aptitude for IS
- WHAT DO WE EXPECT FROM OUR IS STAFF?
- Chosen not to integrate F&C and IS staffs
- IS staff performs both F&C and IS assignments
- Provide opportunity to become "complete" auditor

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- HOW DO WE PREPARE OUR STAFF FOR IS WORK?
- On the job training
- Start with F&C work
- In-house training
- IS College, NASACT's IT Conference, Tennessee Digital Government Summit, Forensic Auditing Workgroup

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- HOW DO WE KEEP OUR IS STAFF CHALLENGED?
- Encourage certification - CPA, CISA, CGFM, CFE
- Promotions
- Special assignments
- Teach F&C staff
- Speaking engagements

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- WHAT DOES IS DO FOR OUR OFFICE?
- Perform general control and application control reviews
- Develop CAATS for F&C staff
- Provide IT support in the field
- Participate in F&C brainstorming sessions
- Developing expertise in forensic auditing
- Leading office in move to automated working papers

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- GOING FORWARD...
- Increasing emphasis on IS security and controls
- Focus on fraud - SAS 99
- Sarbanes - Oxley

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- IN THE MEANTIME...
- Continue to reevaluate audit program and staff
- Consider integration of F&C and IS staff
- Find uses for technology
- Look for training opportunities

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