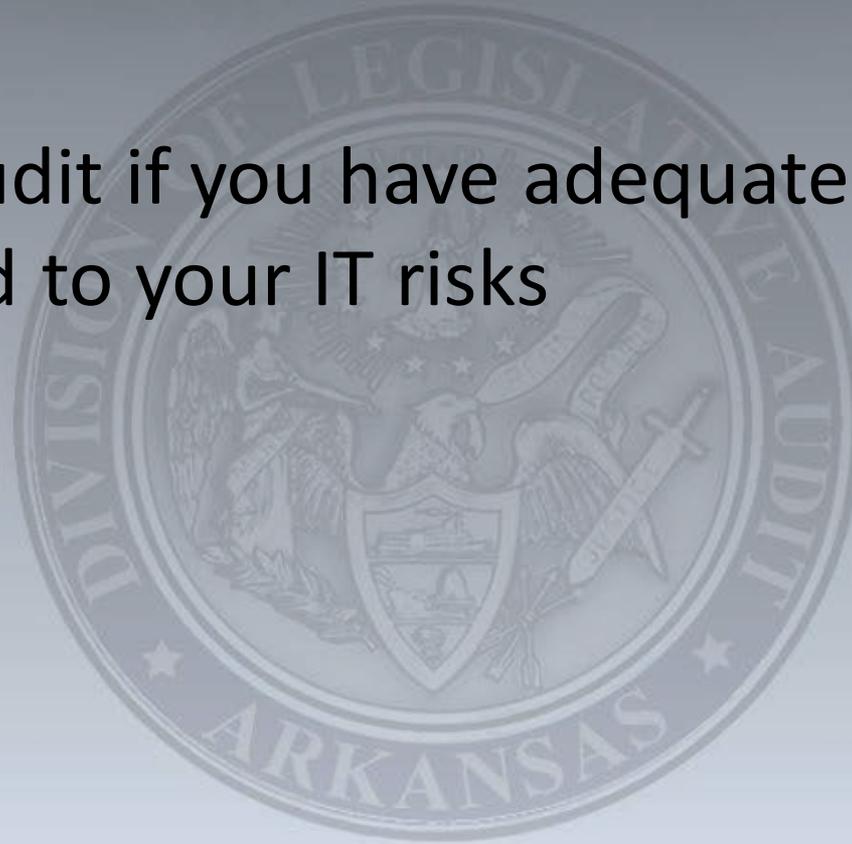


How to Pass an Audit

**Arkansas Division of
Legislative Audit**

Passing an Audit

- Pass an audit if you have adequately responded to your IT risks



Examples of IT Risks

- Identify Risks
 - Inside/Outside Hackers
 - Vendor Access
 - Fraud
 - Noncompliance with State/Fed Regulation
 - Application/Software errors
 - Disasters
- Implement Controls to Address Risks

Managing / Responding to Risks

- Response to Risk
 - High risk vs lower in risk
 - DFA Revenue Applications vs General Ledger Application
- Our Audit Procedures Match Identified Risk

Sources We Use

- GAO Federal Information Systems Controls Audit Manual (FISCAM)
- COBIT
- PCI
- Other Auditor Reports
- Emerging Threats
- Legislative Audit's IS Best Practices:
 - Reader's Digest version of the above

EFT

- New area of audit emphasis
 - Electronic Funds Transfer (ACH)
 - Ebanking

