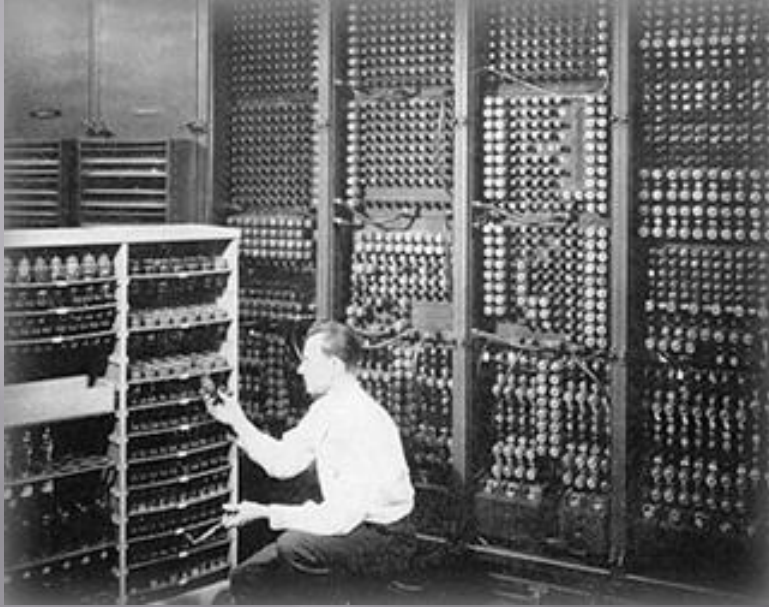# TRANSFORMATION: AUDIT OFFICES OF THE FUTURE

20th Biennial Forum of Government Auditors

Dianne Ray, Colorado State Auditor

August 20, 2014

Changes to IT Systems

From our Legacy Systems

To our networks combining multiple systems and platforms

Our world is changing for

- IT Auditors – Change management, IV&Vs, Data Security
- Financial and Performance Auditors – Data Reliability, Accessing data

Data Driven

STARBUCKS CUSTOMER SATISFACTION

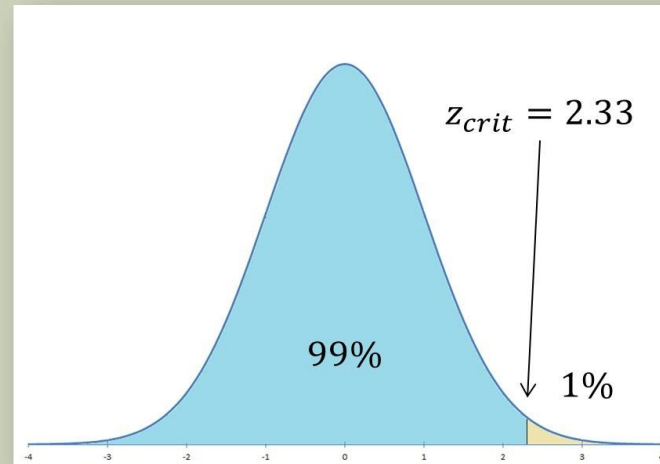Step 3: Specify the Type I error rate (significance level)

$$\alpha = .01$$

Step 4: State the decision rule

If $z_\alpha > 2.33$, **reject** H_0

Step 5: Gather data

$$n = 225, \bar{x} = 3.25$$

$z_{crit} = 2.33$

99%

1%

Provide more data/information
- Sampling
- Entire population

IT Security

IT Security

- Be Vigilant
- Unintended Consequences

Does it exist?