

Using Technology to Enhance Audit Work and Communication

Western Intergovernmental Audit Forum

12 September 2013



Technology is changing the way the world interacts. Government auditors should not be left behind. Every day a new tool becomes available to enhance audit work.



Think Creatively About Technology

- ▶ Create and use technology shortcuts
- ▶ Use technology to strengthen evidence
- ▶ Use technology to communicate effectively

Think Creatively About Planning Take Technology Shortcuts if Possible

Google Alerts

Every news article, TV broadcast, blog posting, etc., on any topic, sent to your inbox

The image displays two side-by-side screenshots of an Outlook email interface. Both screenshots show the top navigation bar with various icons for actions like Reply, Forward, Delete, Move to Folder, Create Rule, Other Actions, Block Sender, Not Junk, Categorize, and Options. Below the navigation bar, the email header information is visible, including the sender (Google Alerts), recipient (Ross Tate - IAX), and subject line. In both screenshots, the subject line is circled in green. The left screenshot shows the subject line as "Google Alert - 'Maricopa County'", and the right screenshot shows it as "Google Alert - 'internal audit'". Below the header, the main body of the email contains news articles. The left screenshot shows two articles: "Maricopa County lowers cost to microchip pet" and "Refinance to aid Cactus League stadium work". The right screenshot shows three articles: "Audit raises concerns in St. Louis Co.", "Legal Alert: COBRA Audits Updated", and "Executive Charlie Dooley laid off 20 ...".

Message

From: Google Alerts [googlealerts-noreply@google.com]
To: Ross Tate - IAX
Cc: **Google Alert - "Maricopa County"**
Subject: Google Alert - "Maricopa County"

News

[Maricopa County lowers cost to microchip pet](#)
Arizona Republic
10, 2012 09:58 PM It will now cost just \$10 for Maricopa County residents to implant a micro implants offered at the county's Uno ...
[See all stories on this topic »](#)

[Refinance to aid Cactus League stadium work](#)
Arizona Republic
10, 2012 10:14 PM The Maricopa County Board of Supervisors has directed Stadium District stadium improvements.
[See all stories on this topic »](#)

Message

Click here to download pictures. To help protect your privacy, Outlook prevented automatic download of some pictures.

From: Google Alerts [googlealerts-noreply@google.com]
To: Ross Tate - IAX
Cc: **Google Alert - "internal audit"**
Subject: Google Alert - "internal audit"

News

[Audit raises concerns in St. Louis Co.](#)
Belleville News Democrat
The internal audit of the county parks department also found \$129000 in bond funds that had been ...
Executive Charlie Dooley laid off 20 ...
[See all stories on this topic »](#)

[Legal Alert: COBRA Audits Updated](#)
JD Supra (press release)
Those conditions are that the employer (i) maintains an active COBRA compliance program, (ii) relies maximum amounts for ...

Think Creatively About Planning Take Technology Shortcuts if Possible

Twitter Search What are people saying about the agencies or programs within your organization?

The image displays two side-by-side screenshots of a Twitter search interface in Internet Explorer. The left screenshot shows the search results for "maricopa animal care". The search bar at the top contains the text "maricopa animal care" and is circled in green. Below the search bar, the results are titled "Results for maricopa animal care" and show a list of tweets. The first tweet is from Natalie B (@Natlovesdogs) dated 14 May, mentioning "Maricopa County Animal Care and Control". The second tweet is from Breaking PHX News (@BreakingPHXNews) dated 13 May, mentioning "Maricopa County Animal Care & Control". The third tweet is from Mike Jenkins (@mikejenkins963) dated 12 May, mentioning "Maricopa County Animal Care and Control". The fourth tweet is from April Howland (@Howlandstudios) dated 11 May, mentioning "The shelters are FULL of these little angels!". The right screenshot shows the search results for "internal audit". The search bar at the top contains the text "internal audit" and is circled in green. Below the search bar, the results are titled "Results for 'internal audit'" and show a list of tweets. The first tweet is from SandRidge Energy (@SandRidgeEnergy) mentioning "Internal Audit Dept. cookie bake-off!". The second tweet is from TheIA (@TheIA) mentioning "Establishing a Strategic Plan for Internal Audit". The third tweet is from AiwaJobs.com (@AiwaJobs) mentioning "Marketing Specialist" and "Internal Audit Office (AUC)". The fourth tweet is from David Turner (@auditnz) mentioning "Internal audit at the crossroads". The fifth tweet is from QuitOrNot.com (@QuitOrNot) mentioning "Internal Audit and just after my first year, I got an opportunity to complete my ACCA abroad."

Think Creatively About Fieldwork; Let Technology Strengthen Your Evidence

- ▶ Travel/Fuel Audits
 - Fuel Usage at County Pumps
 - Fuel Purchased with PCards



Think Creatively About Fieldwork

Take Technology Shortcuts if Possible

- ▶ Internet Filters
 - Inappropriate Use
- ▶ Network Security
 - Internal/External
 - Web Apps/Wireless
 - Active Directory



Strengthen Audit Evidence: Tap Into the latest Tools

Outsourcing/Co-sourcing

Tap into the latest technologies without the full cost

Specialty areas, such as IT, engineering, or health care, are usually good candidates

Use co-sourcing whenever possible, to develop internal staff, reduce cost, and maintain consistency among vendors

Thinking Creatively About Fieldwork Take Technology Shortcuts if Possible

Data Extraction, Analysis, and Fraud Detection

Software products can leverage your resources
and strengthen your evidence

ACL, IDEA, Excel, Benford's Analysis, etc.

What's New?

Strengthen Audit Evidence with Technology

Data Extraction: 88,000 PDF Pages

Department Payroll Audit Report PPE: 1/10/2010 ORG: 5001

| | | | | | | |
|--------------------------|-------|--|---|--|------------------|----------------|
| Hancock, John | | 9110000001 | \$33.86 | Exempt | <u>Full Time</u> | <u>Regular</u> |
| FLT | 8.00 | 100-500-5001-ODIR- | | | | |
| HOL | 8.00 | 100-500-5001-ODIR- | | | | |
| REG | 40.00 | 100-500-5001-ODIR- | | | | |
| VAC | 24.00 | 100-500-5001-ODIR- | | | | |
| Jefferson, Thomas | | <u>7110000010</u> | <u>\$30.29</u> | <u>Nonexempt</u> | <u>Full Time</u> | <u>Regular</u> |
| HOL | 8.00 | 100-500-5061-INV- | | | | |
| REG | 72.00 | 100-500-5061-INV- | | | | |
| SH6 | 33.50 | 100-500-5061-INV- | | | | |
| Adams, John | | <u>9110000300</u> | <u>\$18.74</u> | <u>Nonexempt</u> | <u>Full Time</u> | <u>Regular</u> |
| HOL | 8.00 | 255-507-5075-TRAG- | | | | |
| REG | 72.00 | 255-507-5075-TRAG- | | | | |

| | A | B | C | D | E | F |
|---|-------------------|-------------------|--------------------|-----------------|-------------|--------------------------|
| 1 | <u>Pay Period</u> | <u>Name</u> | <u>Employee ID</u> | <u>Pay Rate</u> | <u>Type</u> | <u>Accounting String</u> |
| 2 | 1/10/2010 | Hancock, John | 91100000001 | \$ 33.86 | Exempt | 100-500-5001-ODIR |
| 3 | 1/10/2010 | Jefferson, Thomas | 71100000010 | \$ 30.29 | Non-Exempt | 100-500-5061-INV |
| 4 | 1/10/2010 | Adams, John | 91100000030 | \$ 18.74 | Non-Exempt | 255-507-5075-TRAG |
| 5 | | | | | | |

Think Creatively About Fieldwork Take Technology Shortcuts if Possible

Data Matching

System Access vs Terminations

Gas Card/Purchase Card vs Leave Time

County Drivers vs Licensing Records

Employee Address vs Vendor Address

Think Creatively About Fieldwork Take Technology Shortcuts if Possible



The screenshot shows the Audit Channel.tv website interface. At the top, there are logos for 'The Institute of Internal Auditors' and 'Audit Channel.tv', along with 'Sign Up | Login | Help' links. Below the logos is a navigation bar with 'Home', 'Upload', 'Watch', and 'Channels' buttons. A secondary navigation bar lists 'Most Recent', 'Most Viewed', 'Most Discussed', 'Top Favorites', 'Top Rated', 'Recently Featured', and 'Random'. A search bar is present with the text 'Search Videos' and a 'Search' button. The main content area features a video player with the title 'Innovative Tools to Identify and Prevent Fraud'. Below the video player is a description: 'Gregory Kutz, Director of Forensic Audit and Government Investigative Services for the CAO, talks about innovative tools to identify and prevent fraud. Channels: Fraud Technology Public Sector Tags: government sector public sector gregory kutz fraud'. To the right of the video player is a 'Related' section with a 'Clear' button. It lists four related videos: 'Public vs. Private Sector Internal Auditing' (2:58 from TheIAA), 'Ethics Video- Auditor Decisions' (6:12 from theIAA), 'Ethics Video- Making the Hard Decision' (5:45 from theIAA), and 'IC 2013: Internal Auditing's Premier Event' (1:09). Below the related videos is a 'See All Results' link. At the bottom right of the video player area, the text 'Data Matching' is displayed in orange, with '1:05 - 2:05' below it.

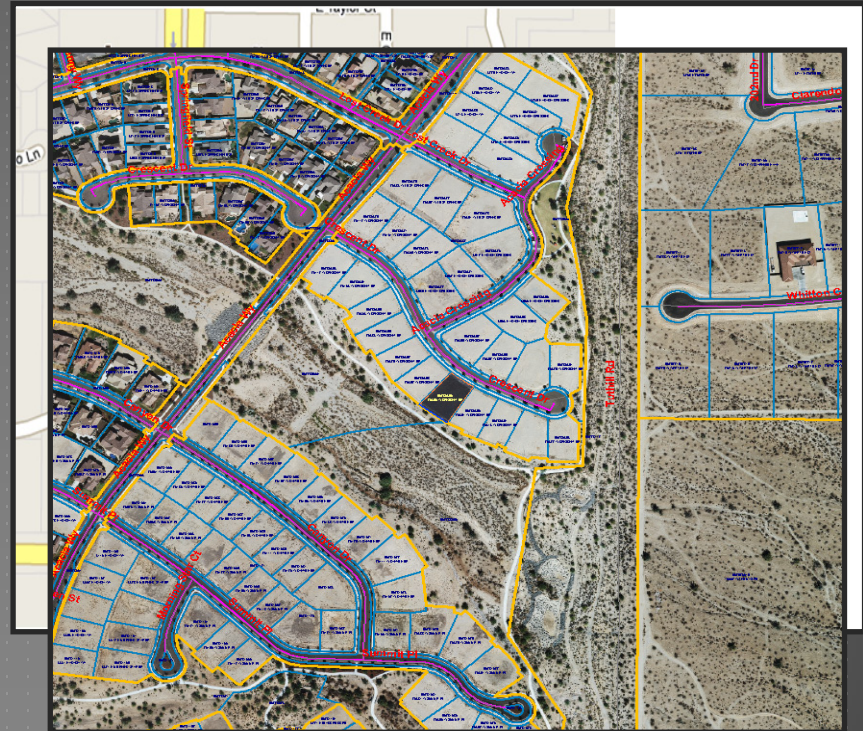
Think Creatively About Fieldwork Take Technology Shortcuts if Possible

Geographic Information Tools—Google Maps

Taxi Fares

Fuel Pump Locations

Vacant/Developed Land



Think Creatively About Fieldwork Take Technology Shortcuts if Possible

Cable Franchise Fees

Revenues from cable franchise fees

Compare County and City boundaries to subscriber addresses

Overlay results



Strengthen Audit Evidence with Technology

Data Mining—Predictive Modeling

ASU - Data-driven experiments (NYT 7-18-2012)

- ▶ Degree-monitoring system: Alert—You are Off-Track!

Slam Tracker



Strengthen Audit Evidence with Technology

Data Mining—Predictive Modeling

L.A. County uncovered more than 200 probable fraud cases related to child-care benefits. Using complex algorithms, the program generates risk scores derived from behavioral anomalies in usage of child-care service.

Pennsylvania Child Support Enforcement System: analyzes 40 variables and determines if a parent is likely to become noncompliant in making child support payments on time. Preventative actions are taken to improve payment efficiency.

Strengthen Audit Evidence with Technology

Learning from Law Enforcement

Retailers using Facebook to
identify shoplifters

AP 11-22-2011

Law enforcement sifts
through information that is
openly pushed through social
media, looking for potential
threats.

GCN (<http://s.tt/1acL6>)



Think Creatively About Audits Let Technology Work For You

Crowdsourcing—Audit Forums

IIA General Forums; 16,000+ Users

LinkedIn IIA Group: 63,000+ Members

LinkedIn Local Gov't (ALGA): 1,200 Members

LinkedIn Public Sector Group: 600+ Members



Think Creatively About Audits Let Technology Work For You

Gamification

By 2015, 40% of Global 1000 organizations will use gamification as the primary mechanism to transform business operations.
(Gartner)

- ▶ Use in Government?
- ▶ Use by Auditors?



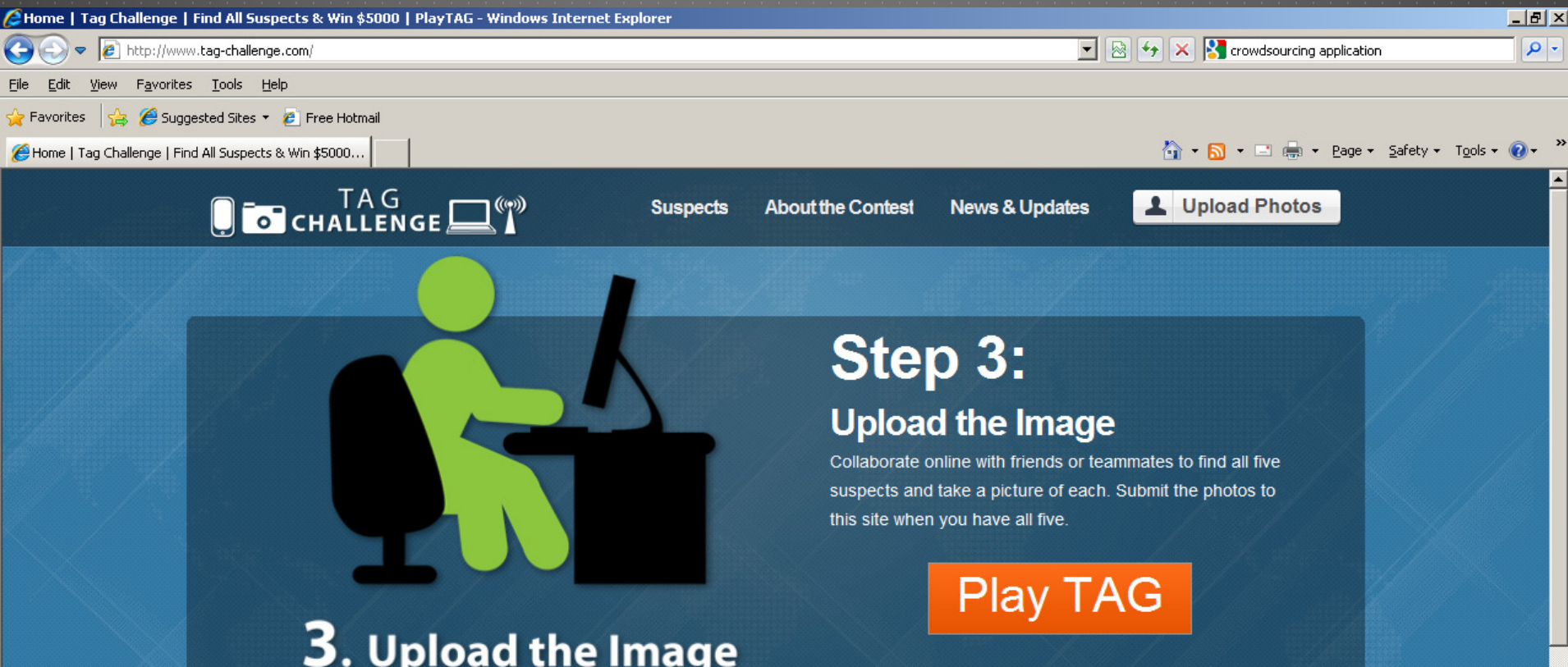
The screenshot shows a user interface with a navigation bar at the top containing "LEARN", "SCORES", "ABOUT", and "HELP". Below the navigation bar, there are sections for "Stats" and "Badges". The "Your Stats" section displays a rank of "Apprentice" and a score of "2,650*", with a note that "1350 more points to achieve Assistant". A progress bar shows "2,650 / 4,300 points". A table below lists outbreak cases and their high scores.

| Outbreak Case | High Score |
|-------------------------|------------|
| Birthday Party Gone Bad | 500 |
| Up Sick Creek | 1,300 |
| Midterm Revenge | 850 |

Think Creatively About Audits Let Technology Work For You

Gamification - Crowdsourcing

If you can find a kidney on Facebook, or an old high school friend... Why not a fugitive? Why not someone committing fraud, waste, or abuse? Crowdrisking?



The screenshot shows a Windows Internet Explorer browser window displaying the TAG Challenge website. The address bar shows the URL <http://www.tag-challenge.com/>. The browser's menu bar includes File, Edit, View, Favorites, Tools, and Help. The website's navigation bar features the TAG CHALLENGE logo, a camera icon, and links for Suspects, About the Contest, News & Updates, and an Upload Photos button. The main content area is a dark blue banner with a stylized green figure sitting at a desk with a computer monitor. The text on the banner reads:

Step 3: Upload the Image

Collaborate online with friends or teammates to find all five suspects and take a picture of each. Submit the photos to this site when you have all five.

3. Upload the Image

[Play TAG](#)

Think Creatively About Fieldwork; Let Technology Strengthen Your Evidence

Drones and Micro Drones?

Engineers are developing a new generation of aerial micro-drones, shrinking the unmanned aircraft to the size of insects and birds.

Fleet inventories?

Property Improvements?

Monitoring Park Trails?

Inspecting Dams?



Think Creatively About How Technology Will Affect Your Organization

Drones and Micro Drones?

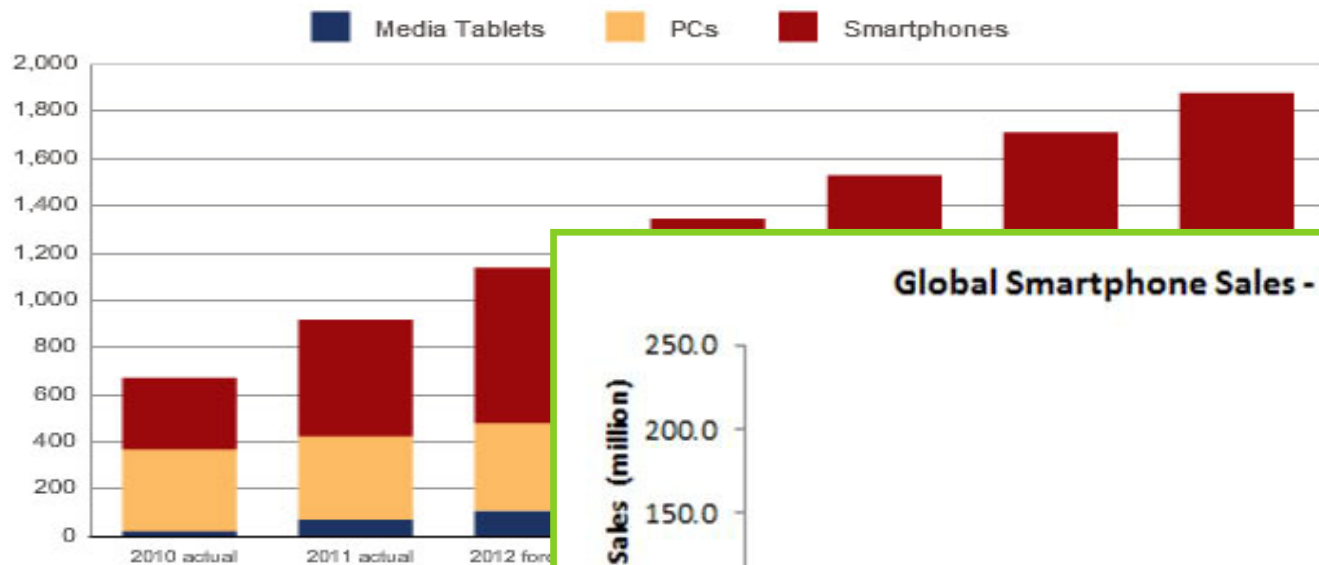
Lost Hikers

Yosemite Wildfire



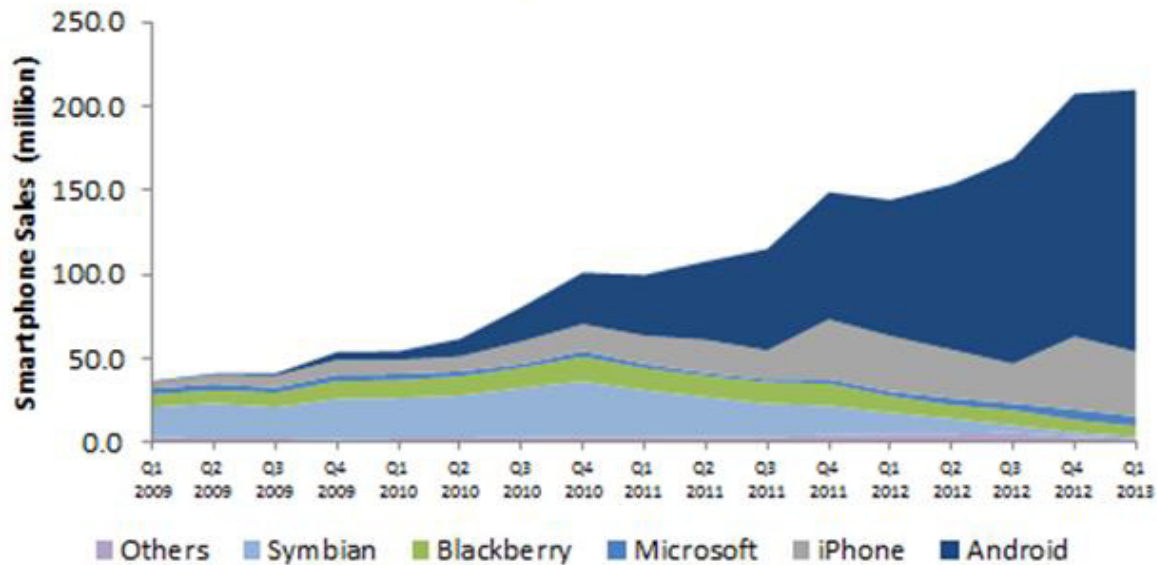
Consider the Impact of Smart Phones (Audit Testing? Audit Communications?)

Worldwide Smart Connected Device Shipments, 2010-2016 (Unit Millions)



INFO | Chart by IDC

Global Smartphone Sales - Gartner



Tech-Thoughts ©



Table 1. Mobile App Store Downloads, Worldwide, 2010-2016 (Millions of Downloads)

| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|-------------------------|---------------|---------------|---------------|----------------|----------------|----------------|
| Free Downloads | 22,044 | 40,599 | 73,280 | 119,842 | 188,946 | 287,933 |
| Paid-for Downloads | 2,893 | 5,018 | 8,142 | 11,853 | 16,430 | 21,672 |
| Total Downloads | 24,936 | 45,617 | 81,422 | 131,695 | 205,376 | 309,606 |
| <i>Free Downloads %</i> | 88.4% | 89.0% | 90.0% | 91.0% | 92.0% | 93.0% |

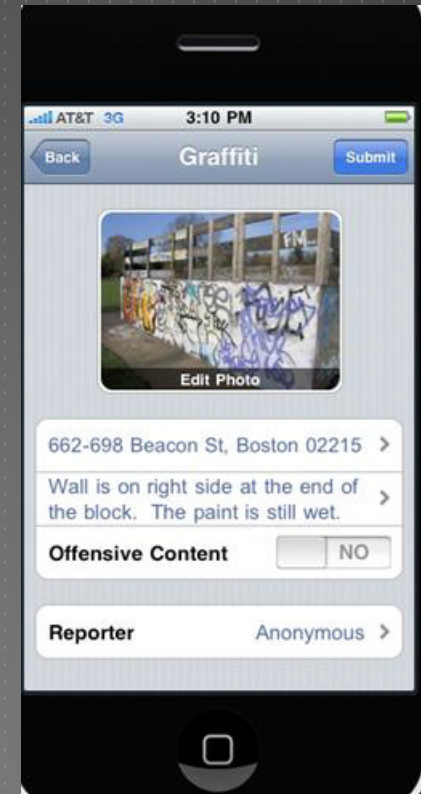
Source: Gartner (September 2012)

Think Creatively About How Technology Will Affect Your Organization

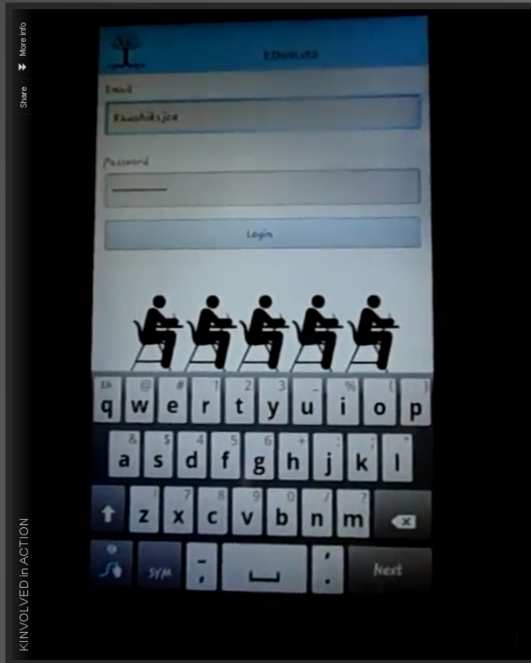
Local Cities—graffiti, code compliance, potholes, weeds, dumping, etc. (My Phx)

Where is your child's school bus right now? (Routesy)

Where are open parking spaces? (Sfpark)



New York Schools: mobile app for attendance. After teachers take roll, text messages are automatically sent to parents if their child is either late or absent.



ASKDC App Helps Victims Report Sexual Assault Anonymously



Audit Uses?

Hotline/Voting Device

Complaints/Compliments
about agencies

Risk Assessment?

Inspection Audit

Receiving Audit

Think Creatively About How Technology Will Affect Your Communications



Internal Audit
Department

301 W Jefferson
Suite 600
Phoenix, AZ 85003

maricopa.gov/
InternalAudit
002.500.1585

Ross L. Tate
County Auditor

Sheriff's Office Expenditures

June 2013

*Internal Audit Report Authorized by the
Maricopa County Board of Supervisors*

| Report Highlights | Page |
|---|------|
| <u>Accounts Payable Processing</u> The Sheriff's Office (MCSO) is improving accounts payable controls by updating its internal procedures in conjunction with hiring and training staff. | 1 |
| <u>Purchasing and Receiving</u> MCSO is strengthening its controls over ordering, receiving, and payment approval processes. | 2 |
| <u>Contract Expenditures</u> MCSO is improving controls over contract monitoring and development. | 3 |
| <u>Food Factory Purchases</u> MCSO Food Factory is strengthening controls over inventory management and receiving. | 4 |
| <u>Used Ammunition Credit</u> MCSO is working with the County Office of Procurement Services to implement controls for the disposal of used ammunition casings. | 5 |

Issue #4: Food Factory Purchases

Observation: To determine the adequacy of controls over food purchases, we reviewed MCSO Food Factory inventory management. We found that:

- MCSO does not have formal systems and procedures for managing inventory and applicable data.
- Individuals receiving inventory orders are not fully trained, and are not held accountable for verifying incoming items.
- Food usage is significantly higher than estimates shown in the corresponding contract requests for proposals.

Effective inventory management decreases the likelihood of food waste and spoilage.

| Conclusion #4A: Controls over Food Factory receiving process need strengthening. | |
|--|---|
| Recommendation | MCSO Action Plan |
| 4A-1 Establish policies and procedures for receiving, inspecting, counting, and reporting orders. | Concur We will be adding staff from MCSO AP to the Food Factory staff to complete these requirements. Target Date: 01/31/2014 |
| Conclusion #4B: Controls over Food Factory inventory management need improvement. | |
| Recommendations | MCSO Action Plan |
| 4B-1 Establish policies and procedures for inventory management. Include the monitoring of usage trends, and the alignment of job duties with job descriptions. | Concur – in process Staff is currently building these records, writing procedures, and training with procurement on using inventory control software. Target Date: 01/31/2014 |
| 4B-2 Establish an inventory management system; limit access to records based on standard practices. | Concur – in process Same as above (4B-1) Target Date: 01/31/2014 |
| 4B-3 Train personnel on inventory management policies and procedures. | Concur – in process Same as above (4B-1) Target Date: 01/31/2014 |

Maricopa County Internal Audit

Do the Right Things Right!



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Internal Audit News

Internal Audit News
[About the author](#)
 Toronto Sun - Aug 24, 2013
Internal audit reveals flaws with Metrolinx sponsorship programs. 0. Adrienne Batra. By Adrienne Batra ,Toronto Sun. First posted: Saturday, August 24, 2013 06:04 PM EDT | Updated: Saturday, August 24, 2013 06:04 PM EDT | Updated: Saturday, August 24, 2013 06:04 PM EDT


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Tweets

- Internal Audit** 3 Jul
 @internal_audit
 The Maricopa County auditor recently released the following audit report: Equipment Services
tinyurl.com/ozbnb8h
- Internal Audit** 3 Jul
 @internal_audit
 The Maricopa County Auditor recently released the following audit report: Adult Probation.
tinyurl.com/mw7oggr
- Internal Audit** 3 Jul
 @internal_audit
 The Maricopa County Auditor recently released the following audit report: Risk Assessment Report.
tinyurl.com/qf2uco3
- Internal Audit** 3 Jul
 @internal_audit
 The Maricopa County auditor recently released the following audit report: Sheriff's Office Expenditures

Tweet to @internal_audit

Using Technology to Communicate Audit Information - Subscription



Office of the City Auditor

OFFICE OF THE CITY AUDITOR HOME ABOUT US POLICIES & PROCEDURES REPORTS & DOCUMENTS RESOURCES

Eduardo Luna
City Auditor

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E-mail: cityauditor@sandiego.gov

Fraud Hotline: (866) 809-3500

RECEIVE EMAIL UPDATES: Enter email address

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Maricopa County Internal Audit
Do the Right Things Right!

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Mon-Fri 8am-5pm

Maricopa County Internal Audit
351 West Jefferson, Suite 400, Phoenix, AZ 85003



Internal Audit

@internal_audit

Maricopa County Internal Audit: Doing the Right Things Right

Phoenix, AZ · http://www.maricopa.gov/internal_audit

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16 FOLLOWING

217 FOLLOWERS

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John Verver @JohnVerver

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12 Apr

Flood Control District Contract Audit: Construction Controls Could be Improved, Good Construction Practices Observed tinyurl.com/87xwx65



Internal Audit @internal_audit

21 Mar

FY2012 MCSO Data Center Review: MCSO Compared Favorably To The Previously Reported Countywide Results tinyurl.com/ku97t4



Internal Audit @internal_audit

20 Mar

Maricopa County Internal Audit in full compliance with gov't auditing standards, reports independent audit firm, web report coming soon!



Internal Audit @internal_audit

28 Feb

Planning and Development: Inspections Are Timely, But Improvement Is Needed to Ensure Effectiveness tinyurl.com/6t76ay7



Internal Audit @internal_audit

24 Feb

Justice Courts Accounting Review Minimum Accounting Standards Agreed

NEWS

Type Size: A A A Print Email Most Popular SHARE 0

Audit: Rules unclear for county's planning inspections

by Michelle Y. Lee Lee - Mar. 7, 2012 08:29 PM
The Republic | azcentral.com

2 comments

Recommend Be the first of your friends to recommend this. Tweet 2

Maricopa County's requirements for planning and development inspections are unclear, and inspectors' qualifications are not properly verified, an internal audit says.

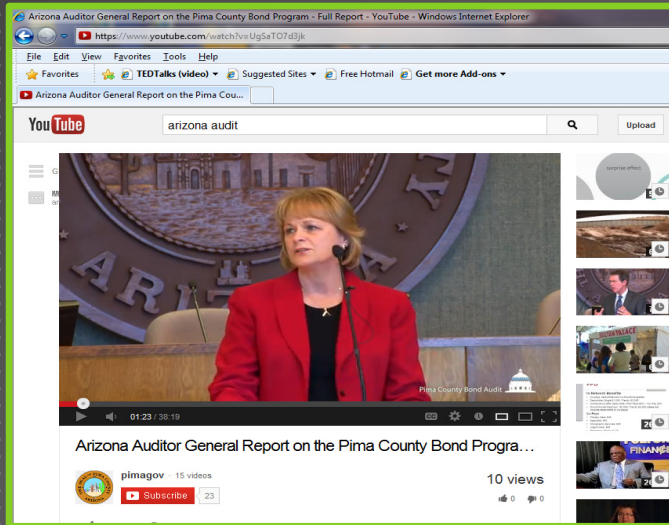
The county also needs to improve its [technology](#) system that manages permits and other planning and development information, the report says. Auditors recommended regularly reviewing which employees are accessing the system, to make sure people with the necessary job duties are using the system.

Internal auditors found that while county inspectors are required to do 70 different types of technical inspections, the specific tasks they need to do at each inspection are not clearly defined. They recommended the county develop checklists for inspectors, which could be

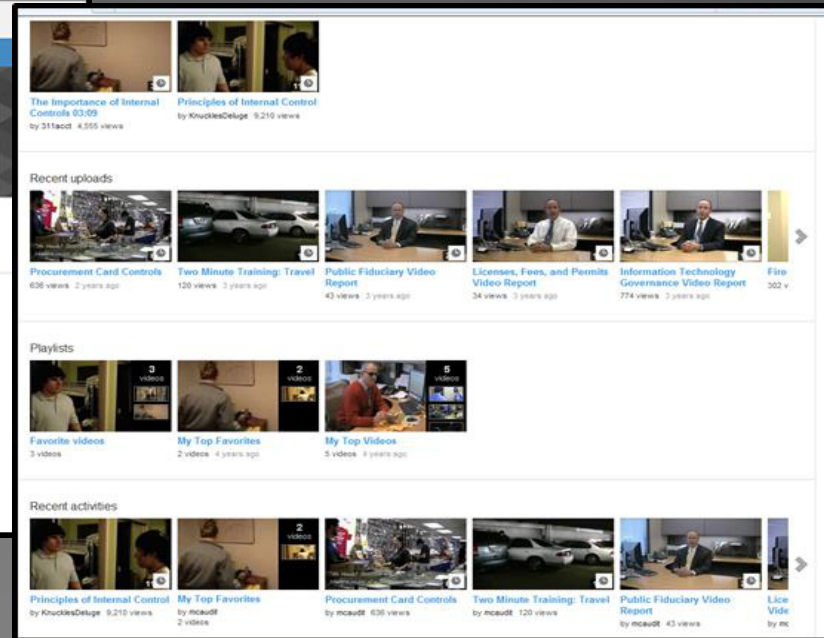
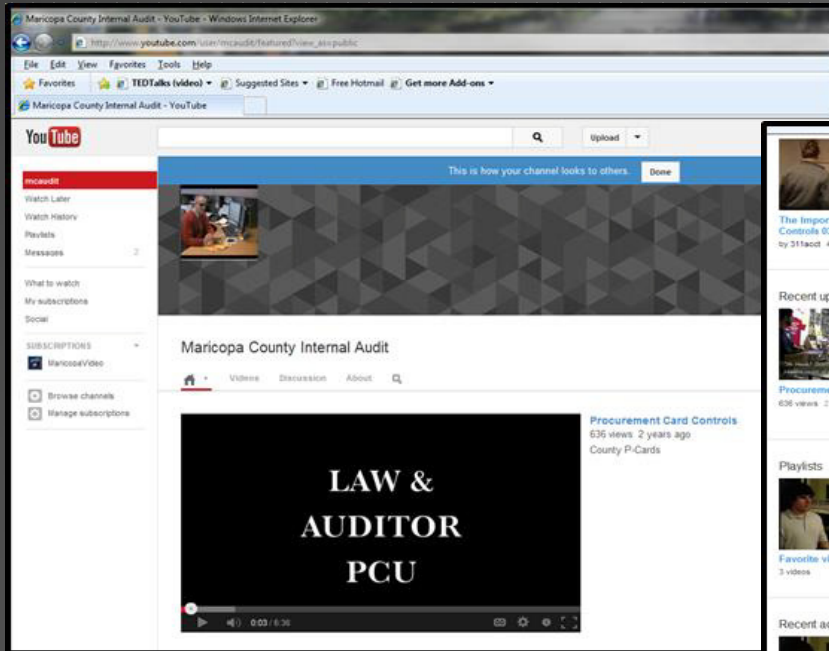
MOST READ

- Arizona executes third inmate this year
- Arizona executions: Inmates' last meals, last words
- Supreme Court hears Arizona immigration law
- Teacher: I was fired for using in vitro fertilization
- 2-month-old dismembered by dog at home, police say
- Tucson missing girl search winding down
- 48 charged with paying for sex with girl
- Marine discharged for anti-Obama Facebook posts
- Arizona executions: Inmates who were put to death
- 'Most peaceful' state is Maine; Arizona falls to No. 46

Government Audit Reporting - YouTube



Internal Control Training - YouTube



Deloitte: Missions, Badges, Leaderboard...

Tools for Creating Infographics

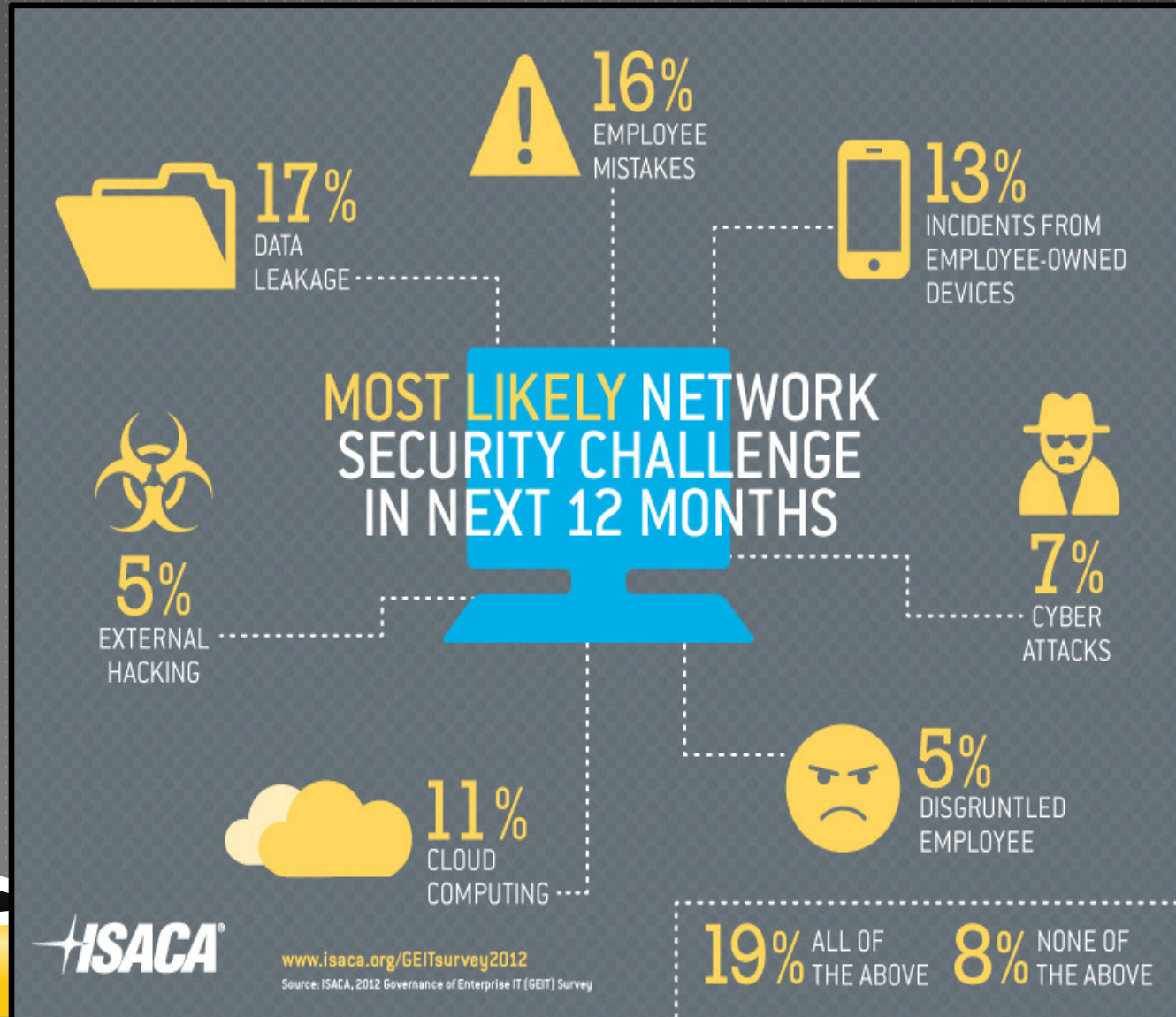
Infogr.am

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Easel.ly

ManyEyes V2



Communicating With Senior Management About Audit Issues

Monthly Management Team Meetings

Simple, Concise, Fun

Secret Shopper Results

Family Feud: Top Internet Usage Sites

Voting Devices: Risk Within the County

Featured Top Rated **Most Viewed** New



Top 5 Tips for Auditing Social Media
03:03
Pete Scott, co-author of Auditing Social Media (www.theiia.org/bookstore/product/auditing-social-media-a-governance-and-risk-guide-1542.cfm), talks about the five things you need to be aware of when auditing your organization's social media efforts.

TAGS: Pete Scott Social Media
Added: 78 days ago by TheIIA Views: 10280 Comments: 0

Social Media Video

Enhancing Relationships Between CAEs and Audit Committees

Peter Scott/J. Mike Jacka: Auditing Social Media

Video: Top 5 Tips for Auditing Social Media

1. Where is social media occurring in your organization?
2. Is there a comprehensive social media policy?
3. Are employees properly trained on policy?
4. Do social media objectives and business objectives align?
5. What are people saying? (Monitor the conversation)

proven strategies for streamlining the audit report process and delivering quality reports in a timely manner.

Tips for Leveraging Technology in Internal Audit

Risks of Social Media

Retention and Archiving Requirements
(Is information available if requested by the public?)

Speech and Privacy Issues

Security Issues
(Passwords, viruses, spam, etc.)

Using Technology to Communicate Audit Information

Social media will not improve the content or readability of your audit reports, but it will add a new dimension to them by expanding their distribution.

Regardless of the format, report information should be easy to consume.

Don't let technology isolate you from your clients

Auditors can now do more from their desks (email, electronic files/transactions, etc.)

Less personal interaction time with clients may reduce valuable opportunities to observe processes or gain enough trust to receive tips



Often, the best technology for communicating with executives, is no technology

Don't send a tweet or email a video, when leadership wants a 20-second, face-to-face answer to the question: "What do I need to know about this audit?"



What's Next?



What will citizens expect/demand?

How will governments change?

How will auditors adapt?

Read our Reports:

http://www.maricopa.gov/internal_audit/reports.aspx

View our Internal Control Videos:

http://www.maricopa.gov/Internal_audit/Controls.aspx

Visit our YouTube Channel:

<http://www.youtube.com/user/mcaudit>

Follow us on Twitter:

http://twitter.com/internal_audit

Email Me:

rtate@mail.maricopa.gov