2020

SCEI Expert Group Webinar

Remote auditing: technological challenges and solutions

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Introduction

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- Experience
- What challenges are hot topic for my team?

Agenda

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1 Remote Auditing Concept
What concerns do we face daily?

Remote Audit Concept

WHAT IS REMOTE AUDIT:

Achievement high level of flexibility without any compromise to the audit objective.
Auditors shall perform corroborative procedures remotely using both:
- ✓ technology developments and
- ✓ modern data-driven approaches

What dimensions could we use as practice aids performing the audit...?
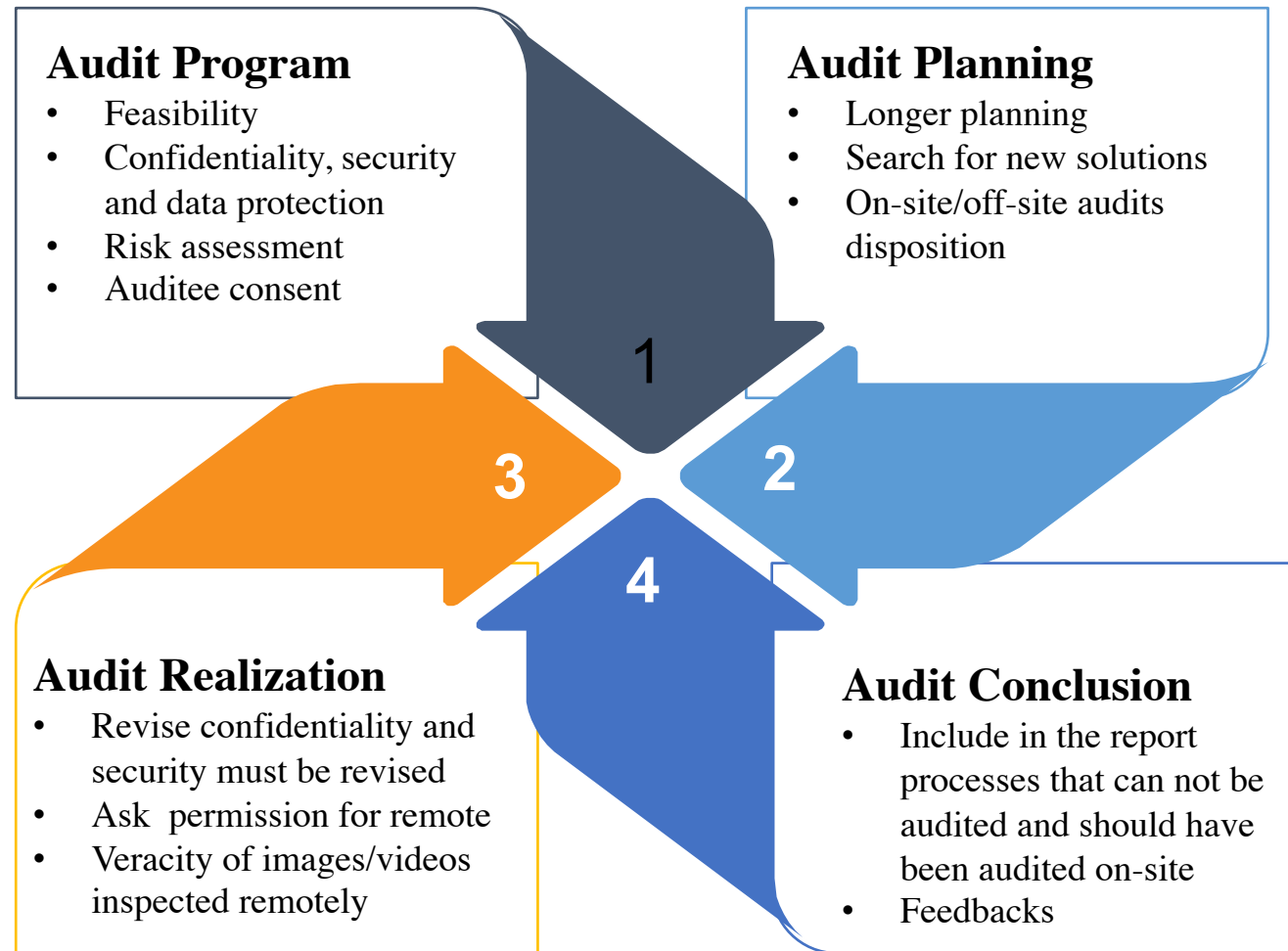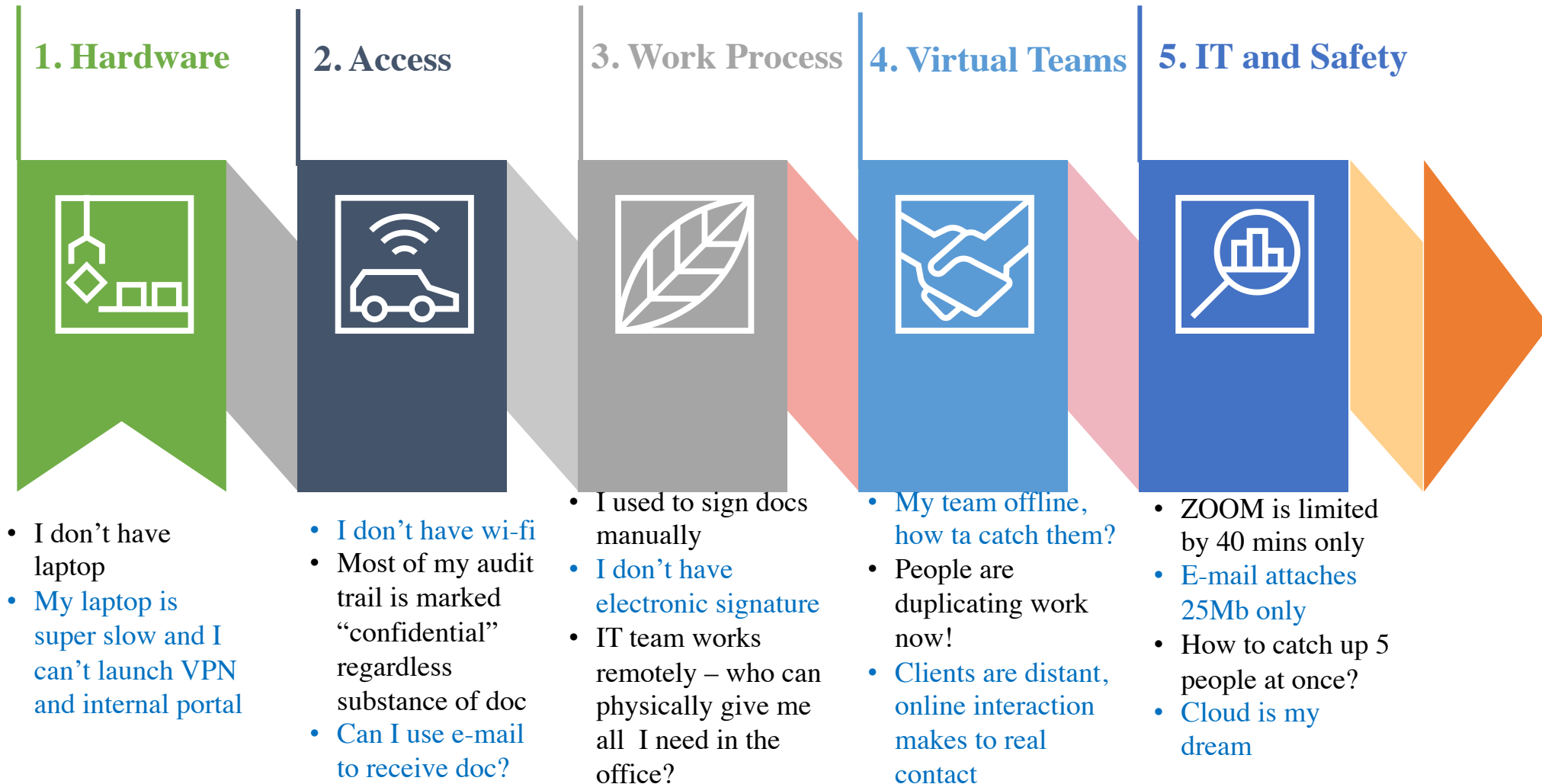
2 Considering audit challenges
Action is required?

Any thoughts from international practice aid?

ISO 19011:2018 Annex A1

? *When planning for a remote interview, **will there be a stable internet connection** and the person to be interviewed knows how to use it?*

? *Can the processes and sites be **realistically audited offsite**?*

? *Can you **access** all the relevant information?*

Audit Program
- Feasibility
- Confidentiality, security and data protection
- Risk assessment
- Auditee consent

Audit Planning
- Longer planning
- Search for new solutions
- On-site/off-site audits disposition

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Audit Realization
- Revise confidentiality and security must be revised
- Ask permission for remote
- Veracity of images/videos inspected remotely

Audit Conclusion
- Include in the report processes that can not be audited and should have been audited on-site
- Feedbacks

Remote work challenge

1. Hardware

- I don't have laptop
- My laptop is super slow and I can't launch VPN and internal portal

2. Access

- I don't have wi-fi
- Most of my audit trail is marked "confidential" regardless substance of doc
- Can I use e-mail to receive doc?

3. Work Process

- I used to sign docs manually
- I don't have electronic signature
- IT team works remotely – who can physically give me all I need in the office?

4. Virtual Teams

- My team offline, how ta catch them?
- People are duplicating work now!
- Clients are distant, online interaction makes to real contact

5. IT and Safety

- ZOOM is limited by 40 mins only
- E-mail attaches 25Mb only
- How to catch up 5 people at once?
- Cloud is my dream

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Any Solutions?

1. Hardware

- Laptops, equipment, soft (microphones, cameras, modems)
- VPN
- Remote desktop

- I don't have laptop
- My laptop is super slow and I can't launch VPN and internal portal

2. Access

- Stable Internet
- Confidential data
- Data parcel tools
- Remote access to ERP we audit
- Team cell-numbers

- I don't have wi-fi
- Most of my audit trail is marked "confidential" regardless substance of doc
- Can I use e-mail to receive doc?

3. Work Process

- Electronic docs approval
- Dedicated team in the office

- I used to sign docs manually
- I don't have electronic signature
- IT team works remotely – who can physically give me all I need in the office?

4. Virtual Teams

- Team contact
- Client habits to share in live meetings
- Losing control

- My team offline, how ta catch them?
- People are duplicating work now!
- Clients are distant, online interaction makes to real contact

5. IT and Safety

- Skype
- ZOOM
- What's up
- Data parcel Tools
- E-mails
- Google-drive

- ZOOM is limited by 40 mins only
- E-mail attaches 25Mb only
- How to catch up 5 people at once?
- Cloud is my dream

Let's ask IT?

3 DDT: IT Highlights
The solutions are nearby

DDT: Hardware and IT

- The coronavirus forced DDT to work as if in wartime mode

- It was necessary to create and connect a huge number of remote workplaces in just one month

- The Accounting Chamber of the Russian Federation has about 1,200 employees. Approximately 90% of them had to be urgently switched to remote mode

- During the month, 225 new laptops were purchased, configured and connected

- In total, more than 800 remote workplaces have been configured and connected

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DDT: Access

- To provide high-speed Internet to the part of employees who previously did not pay attention to the speed of the Internet channel, a State Contract was signed with *Tele2* provider. Employees received new modems for high-speed access

- The main software for remote work of employees used in the Accounting Chamber of the Russian Federation is: *Skype, Zoom, TeamViewer, MS Office*

- It was necessary to provide remote access to the information systems of audit objects and state authorities. We have established remote work with 27 external organizations, connecting to more than 60 automated information systems used there

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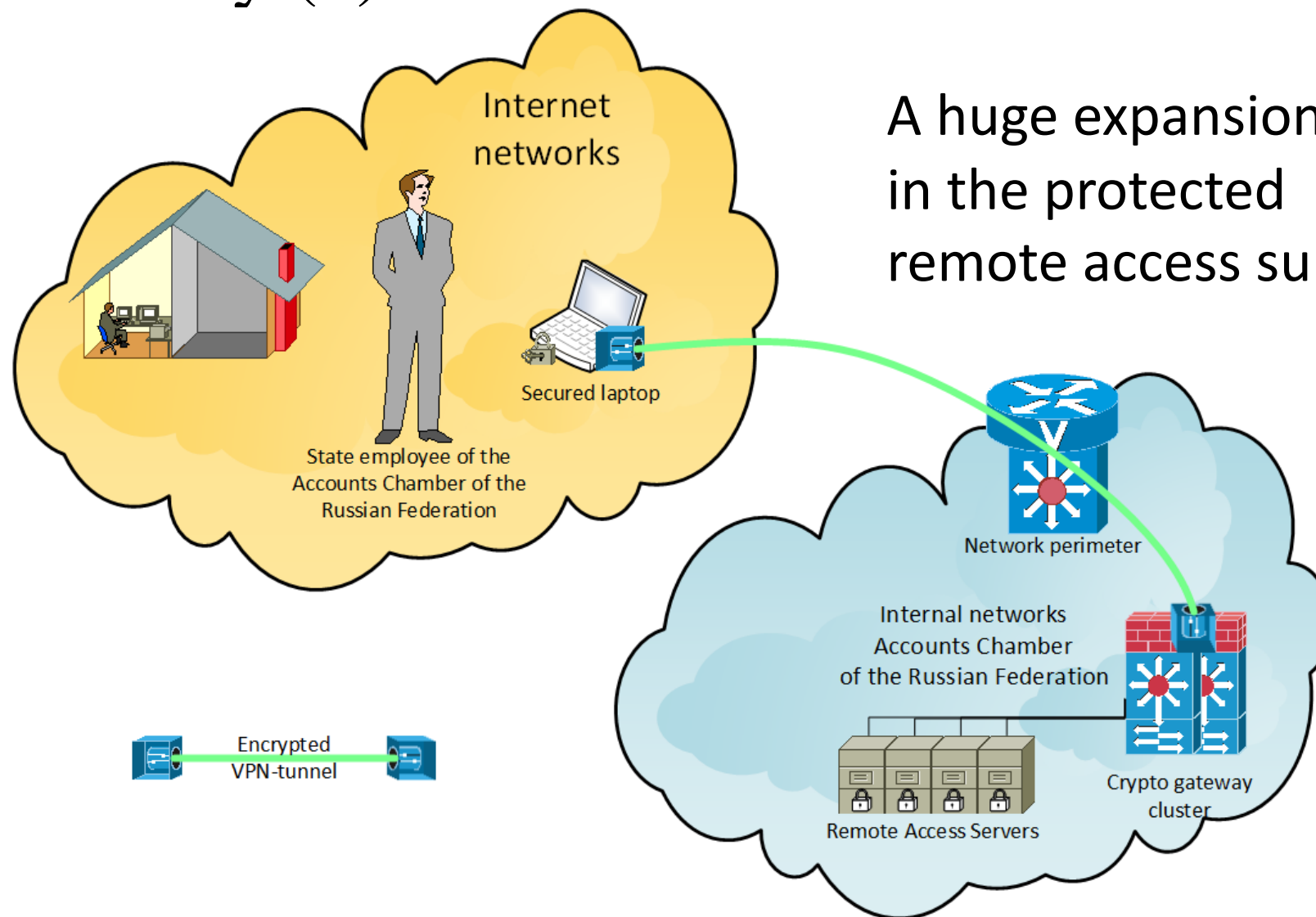
DDT: Safety (1)

A huge expansion was made in the protected remote access subsystem

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DDT: Safety (2)

- A cluster of user workplace virtualization servers (8 hosts) has been deployed

- Server settings have been completely updated. New group policies were created and user sessions were migrated from the old server to the new system

- Cloud storage of the Accounting Chamber of the Russian Federation has been deployed on the Nextcloud platform

- Integration with the ADDS directory service was provided

- Interaction with the postal system was established

- The two factor authentication module TOTP was installed and configured

- The OnlyOffice Community Edition document server was deployed

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DDT: Remote Challenge by COVID-19
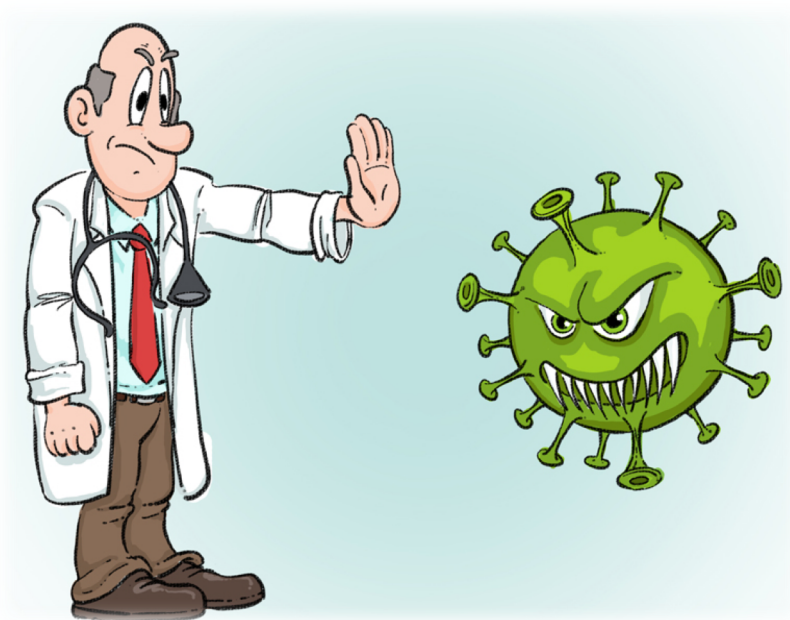
In two or three months,
many issues and problems of remote audit
were actually resolved,
which should have taken several years to resolve

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