



Audit Staff Training

Hilton Hotel, Mombasa

15-16 November 2018

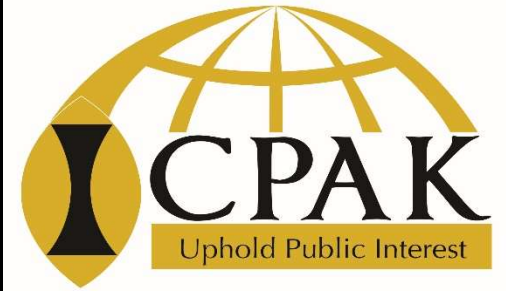
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CIA, CFE**

Uphold .

Public .

Interest

Discussion Points



- Threat of Parallel System
- System Manipulation



Foundation



– Role of the Auditor

- Assurance that the financial statement give a true and fair view
- Objective assurance on risk management, controls & governance



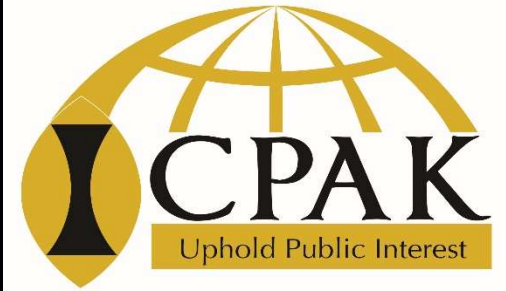
– Technology

- ICT System generating financial statements

– Audit Risk

- False assurance

False Assurance



Cybersecurity and Audit



Governance

- Policy, procedures and standards
- Board and Management oversight

Risk Assessment

- Identification, assessed, prioritized
- Risk measures are identified

Risk Management

- Treatment is in-line with assessment
- Treatment is adequate

