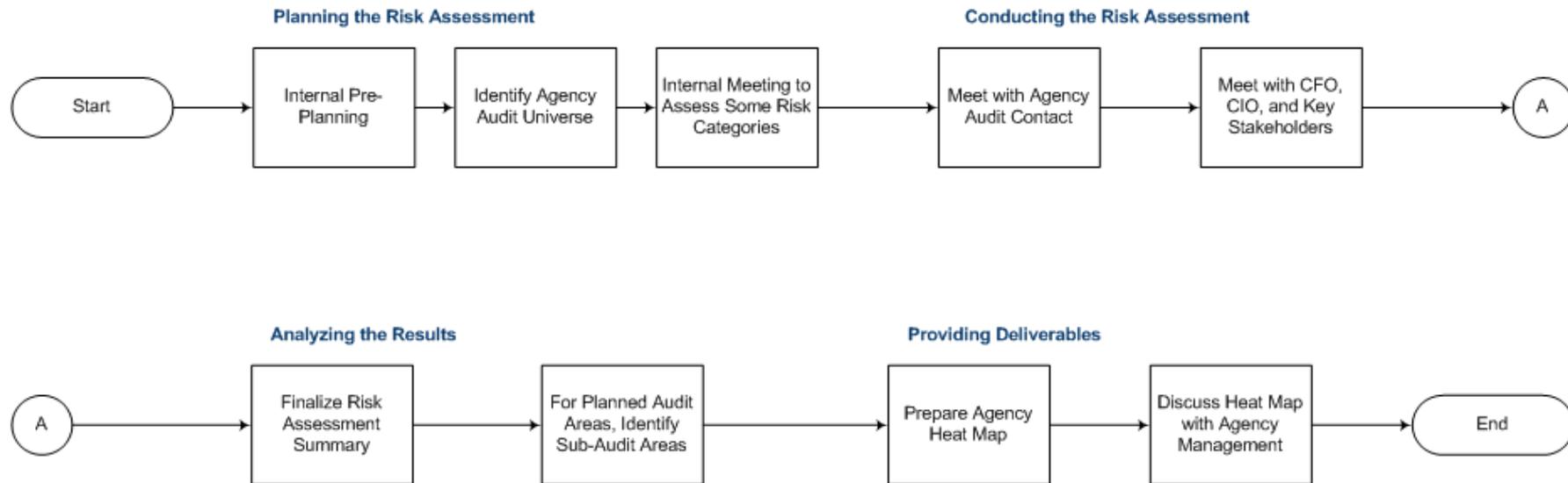


Office of Internal Audit

Annual Audit Plan Annual Report

OIA Annual Audit Plan

Agency Risk Assessment Approach



OIA Annual Audit Plan

Financial Audit Areas

- Revenue: Federal & State Sources
- Revenue: Licenses, Fees, & Permits
- Capital Assets
- Expenditures: Payroll
- Expenditures: Federal Grants
- Expenditures: State Funds

Operational Audit Areas

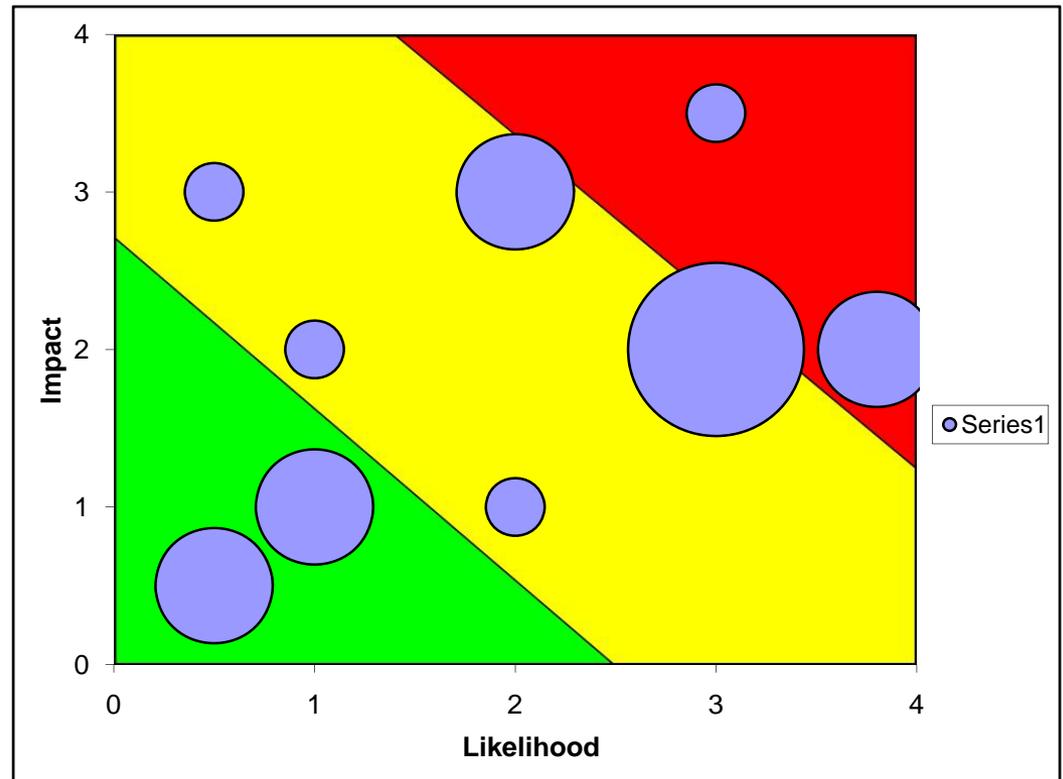
- Institutions / District Offices
- Third Party Administrators / Outsourcing
- IT Application Development
- IT Business Continuity & Disaster Recovery
- IT Enterprise Architecture
- IT Governance
- IT Project Management
- IT Security & Privacy

Strategic Audit Areas

- Agency Specific

Enterprise Audit Areas

- Ethics Policy Compliance
- Legal Operations
- IT Mobile Device Security



OIA Annual Audit Plan

- Fiscal Year 2010
 - Eight agencies; high risk focus
 - Bureau of Workers Compensation (BWC)
 - Public Safety
 - Transportation
 - Development
 - Commerce
 - Administrative Services
 - Taxation
 - Job & Family Services

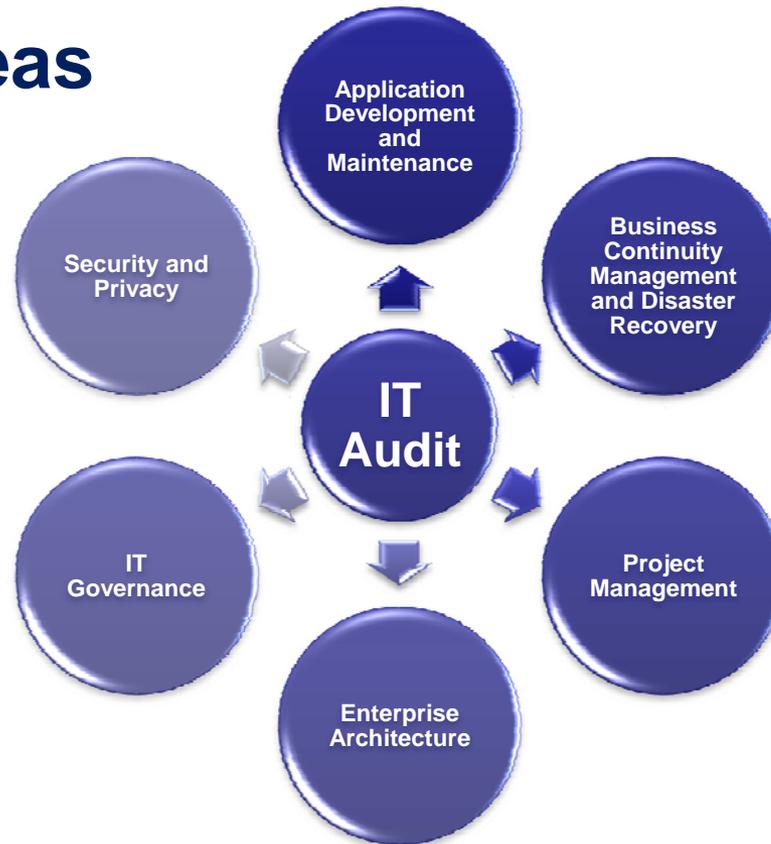
OIA Annual Audit Plan Information Technology Audits

IT Audit Scope

- Integrated Audit
 - 8 agencies previously identified
- Enterprise Audit

OIA Annual Audit Plan Information Technology Audits

IT Audit Areas

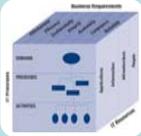


OIA Annual Audit Plan Information Technology Audits

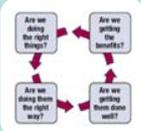
IT Frameworks/Standards



Committee of Sponsoring Organizations of the Treadway Commission (**COSO**)



Control Objectives for Information and Related Technology (**COBIT**)



IT Governance Institute's **Val IT Framework**



Information Technology Infrastructure Library (**ITIL**)



Department of Administrative Services
•Office of Information Technology



Agency-specific policies / standards / guidelines / procedures



Project Management Institute's (PMI) Project Management Book of Knowledge (PMBOK)



Gartner Information Technology Research

Annual Report

- Deloitte May 2008 Implementation Plan
- Budget
- Organizational Chart
- Staffing
 - New classification for financial auditors
 - Utilizing current DAS classifications for IT Audit
- Establishment Phase
 - Crowe Horwath
 - People, Processes, Technology
 - Enterprise Risk Audit
 - Technology Tools – Audit management; database vulnerability assessment and monitoring; and business process and controls monitoring
- Annual Audit Plan
- Website development
- Two-year Strategic Plan