IT Delivery Models Supporting Sustainable Audit
Role of Information Technology

- Information Technology is key to the audit process through the following:
  - Systems are used to generate or store original key supporting documentation and track accountable property
  - Reports from a system are utilized in the execution of key controls
  - The system needs to be able to repeat the same action and produce the same result

- How does an Auditor test Information Technology?
  - Utilize GAO’s Federal Information System Controls Audit Manual
  - Evaluate the following major sections for internal controls
    - Entity Level Information Technology General Controls
    - Application Level Information Technology General Controls Automated Application Controls

Integrity - Service - Excellence
The Marriage of Audit and Operational Cybersecurity

Risk Management Framework (RMF) + Audit: Kill Two Birds with One Stone

RMF Compliance Life Cycle

01 Categorize System
02 Select Security Controls
03 Implement Security Controls
04 Assess Security Controls
05 Authorize System
06 Monitor Security Controls

Audit Overlays to IA Controls

Coordination with Air Force CIO

Audit Remediation Tools

Continuous Monitoring Policy

I n t e g r i t y - S e r v i c e - E x c e l l e n c e
Hybrid Cloud Migration Strategy

Benefits

- Enhanced Cyber Risk Posture
- Redundancy and Disaster Recovery
- Compliant Systems
- Automatic Software Updates
- Data Standardization
- Reduced IT Footprint
- Auditability
- Lower Total Cost of Ownership
- Sustainability

Rehost
Refactor
Rearchitect
Rebuild
Replace
SECDEF FY19 Audit Priorities

**Sustainment**
Sustain areas which “passed audit scrutiny” in FY2018

**CAP Milestones**
Monitor and Achieve requirements of CAP Milestones

**Audit Priorities**

**IT System**
Improve IT System Access Controls

**OM&S Inventory**
Book to Floor Floor to Book

**Real Property**
Full baseline for Existence & Completeness

**Government Furnished Property**
Reconcile with Contractors

Integrity - Service - Excellence
Forms and Account Management Service (FAMS) Architecture

MAJCOM & Base Input

Access/Role Request
Supervisor Approval
Security Validation
Annual Review
Access/Role Modification
Access/Role Termination

IWS
AFDS
Active Directory
CAC Authentication

Identity Verification

Clearance Verification

Training Verification

Identity Verification

ADLS
DISS

Annual Validation
Account Provisioning

Real Time Reporting
Hard Copy

Annual Validation

Retention

AFM
FMWorkflow
CRIS
Leave Web
eFinance
ITLML
JOCAS II
DEAMS
FMSuite

Integrity - Service - Excellence
FM Future Data Architecture Vision

SAF/FM Data

Foundational

- FM Systems
- Transformation Hub
- Other Systems

Actionable Insight

- Business Intelligence
- Decision Management
- Reporting
- Self Service
- Search

SAF/FM
Mission Owners
Budget – Cost – Financial Ops – Audit – Total Force

MAJCOMS
Base Personnel

Integrity - Service - Excellence