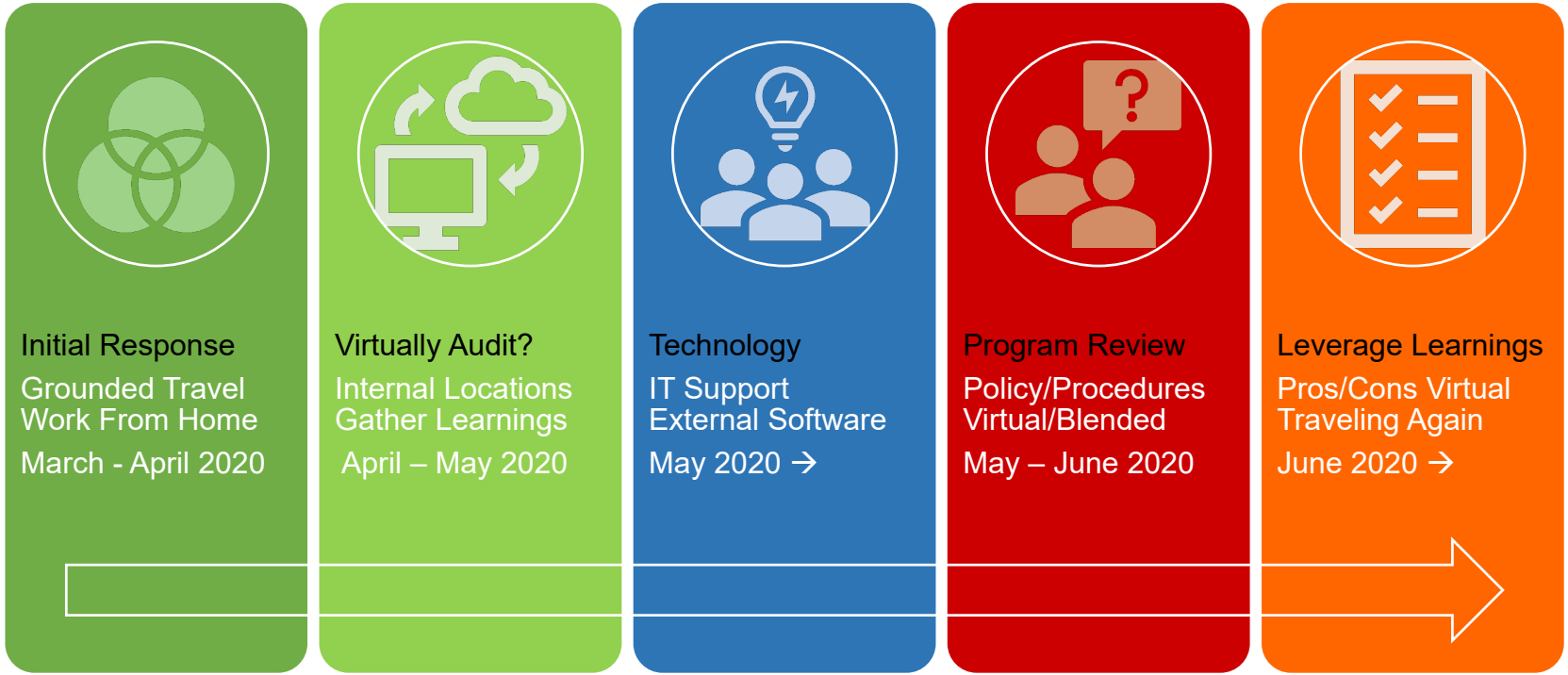
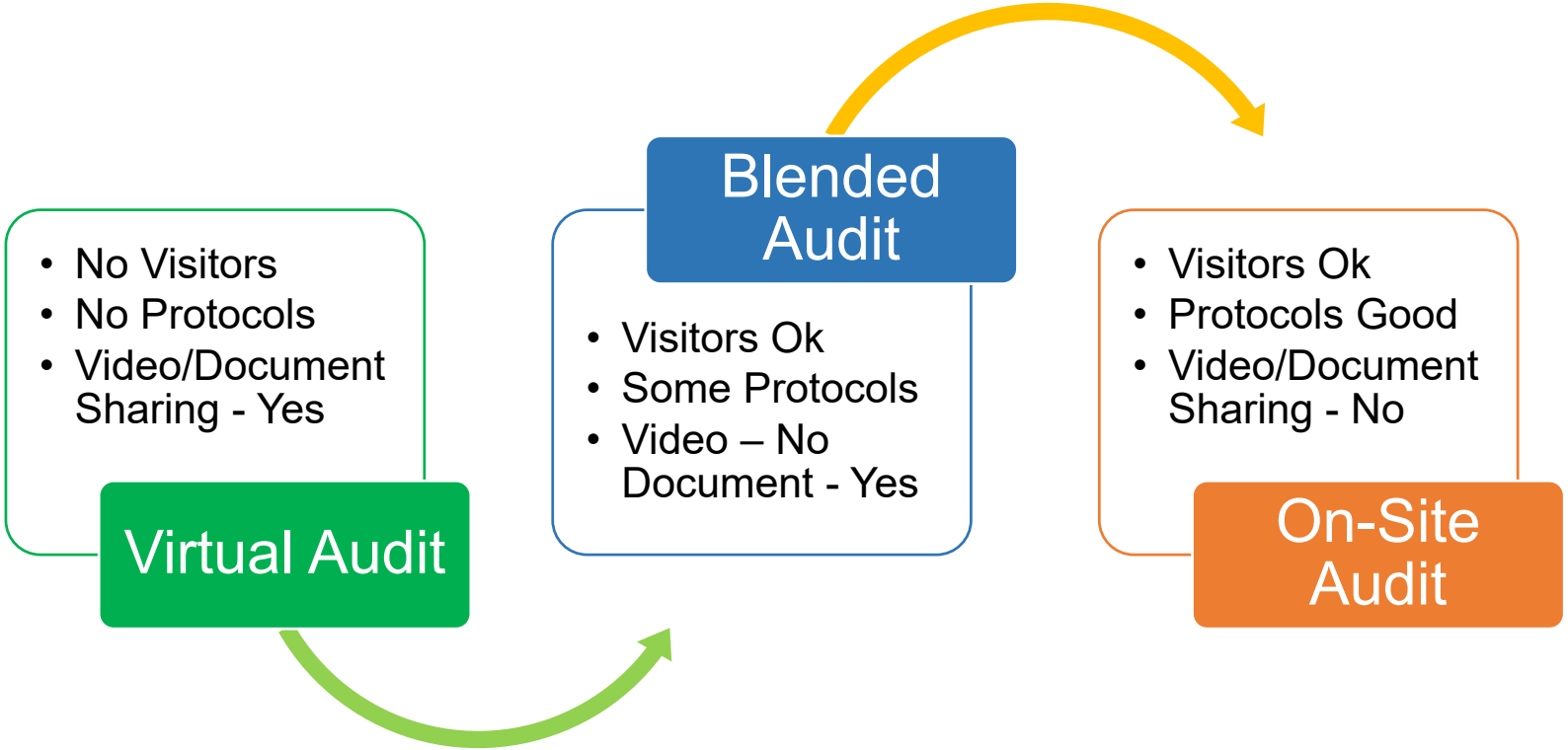
Virtual Auditing – AFDO

Brandon Headlee, Director Auditing

Response Timeline to COVID



Virtual Auditing?



Technology

Document Review

Exchange and Review of Paperwork

- Microsoft Teams
- Microsoft SharePoint
- Email
- WebEx
- Zoom
- WhatsApp

Facility Tour

Review of Infrastructure and Behaviors

- Android
- iPhone
- iPad
- Google Glass
- Microsoft Hololens
- Sightcall

Virtual Audit Benefits

Record Review	• Review Offline: Thorough read by auditor • Facility Prep Ahead: Time to gather
Interviews	• Held Offline: Employee not distracted • Held in Office: Quiet, Conversation Easier
Costs	• Technology: Additional annual costs • No Travel: Reduction in Business Expenses

Virtual Audit Hurdles

Technology	• Connectivity Issues; Wifi / Cellular • Device/Software: General Tech Expertise / Knowledge
Environment	• Camera Visual: Limited 2D, and No Peripheral • Audio: Facility is Loud and harder to guide/hear
Time	• Facility Tour: Guidance / Connectivity • Document Review: Prep Work / Review Offline
Fraud	• Location: GPS Confirmation • Facility Layout: Confirm seeing whole facility

Thank You