

Getting the Best out of CBS for Concurrent Audit of Cooperative Banks

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Caveat:

All views are Purely Personal Views based on Individual
experience

Why Change in the Approach necessary

Internal / Concurrent Audit is heading towards RBIA.

RED Flag Indication - Need of the Hour



Make FULLEST/ BEST/SMART use of CBS
Auditing Around Computer..

For substantive test with Use of CBS detailed PDF file is being attached

*You can customize this to Suit your requirement which are specific to
the Bank you are serving as Concurrent Auditor*