

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

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The background features abstract, overlapping green geometric shapes, primarily triangles and polygons, in various shades of green, creating a modern, layered effect on the right side of the slide.

## 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

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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*