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IPA Correspondence

To: All IPA Firms
From: Auditor of State's Center for Audit Excellence
Subject: Computer Controls for WebGAAP
Date: June 24, 2025

The 2025 Computer Controls for Web GAAP is attached. The AOS Data & Information Technology Audit (DITA) department performed testing of the Web GAAP system for the period from April 1, 2024 through March 31, 2025. The Web GAAP software is owned by the AOS; however, it was developed by and is maintained by the State Software Development Team (SSDT) through a contract between the AOS and the Management Council (MC). This memo applies to audits of Web GAAP compilations for audit periods ending 12/31/24 and 06/30/25.

The memo provides an overview of Web GAAP and describes the scope of DITA's testing.

Please review this ADAM at your earliest convenience.

Questions can be directed to the Center for Audit Excellence.