of tools that auditors can use to further optimize their practice.

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This issue focuses on auditing technology, and while much emphasis has been placed on selecting the best applications and utilizing them effectively, there are a number of tools that auditors can use to further optimize their practice. These tools begin with laptop computers and include backup, communications and security capabilities that every firm should consider for their Auditor's Tool Kit.

The standard laptop has come a long way since the first "luggable" Compaq. An auditor working locally has an option of screens as large as 17 inches, while those who travel extensively will continue to opt for a smaller 12.1-inch or 14.1-inch screen, which saves weight and allows them to work on airplanes. As the standard cost has come down significantly, I recommend that firms stick with the major name brands such as Dell, HP/Compaq and Toshiba. I also recommend that firms consider buying their corporate line of products, such as the Dell Latitude rather than the Inspiron, to ensure the components are standardized, which makes maintenance easier for internal IT departments. If you're buying fewer than six units at one time, it is worthwhile to consider the complete coverage warranties, which will usually have a technician onsite with replacement parts the next day. If you buy more workstations than this, it is often less expensive to purchase an additional laptop and load it with all the firm's audit applications than to pay for the onsite warranty for every computer. When a laptop has a malfunction, the auditor is given the "hot" spare, and the broken computer is sent in for depot service, which is usually completed within one week.

While weight may be a significant concern for executives when traveling, auditors require functionality. This functionality comes with a larger case, additional weight

(usually six to nine pounds) and often includes extended battery life, larger hard

various sizes, but I recommend units with at least 1GB of memory and a built-in security capability such as the Lexar JumpDrive Secure units, which retail at less than $60. In the event the memory stick is lost or stolen, the data on the secure portion of the drive is password protected.

For auditors working in teams and using an audit document container such as CCH's ProSystem fx Engagement, CaseWare Working Papers or Thomson's Engagement CS, many will synchronize their data between the laptops or back to the office when they have adequate Internet connectivity. To ensure that no one accesses data on a laptop that is left unattended, it is always recommended that the firm train its auditors to lock down their screen when leaving the work area. Or many firms have their screensaver turn on automatically after 15 to 20 minutes without use. For those individuals who work on airplanes or other public areas and are concerned that someone may be looking at their screen, 3M has developed some very effective privacy screen filters that allow the user to work comfortably on their laptop while everyone around them sees only a black screen.

Physical security is also important, as I constantly hear about laptops being stolen. To minimize this risk, it is recommended that the laptop be locked whenever they are not in transit. Many firms utilize cable locks from Kensington or Targus that can attach the laptop to a secure work area. To make it easier for the auditors, some firms have chosen to buy two locks so the auditor has one permanently attached to their desk and another in the audit bag. "Twin" lock devices are also available and allow the auditor to lock down an additional peripheral such as a printer, scanner or projector if they have one with them in the field.

Connectivity is a critical aspect of working and begins with the ability to link to another computer or an Internet connection. While the majority of firms still utilize a physical switch and Ethernet cables, a growing number have standardized their

wireless setups so that audit staff can work in the same proximity and share files.

WEP (Wireless Equivalency Protocol) encryption turned on.

For those times when a client cannot provide an Internet connection, a broadband wireless connection that utilizes the digital communications infrastructure of the cellular providers can be used. Verizon, Sprint and Cingular have wireless calling plans that connect your laptop to the Internet via a PC Card. The services connect to the Internet at average speeds of 400Kbps to 700Kbps in most metropolitan areas and are ideal for synchronizing e-mail and transferring files. While the cost is usually $60 to $80 per month, this can be much less overall than the $8 to $10 per day charged by hotels and airports for WiFi usage. Richard Oppenheim, CPA.CITP reviewed such a unit — the Kyocera KR1 Mobile Router powered by D-Link — in the April/May 2006 issue of this magazine, "A Dozen Specialized Hardware Products You Should Know About."

While the goal of most auditors is to go digital and eliminate any paper, there are times when having a printer in the field makes sense. Many auditors have opted for small inkjet printers from Canon or HP, but the cost of the toner
and speed of print makes them less than optimal for any volume of work. In this situation,
many firms have opted for personal laser printers such as the HP1012 series that can print at 15 pages per minute for less than $200. While these units are bulkier to transport, they are more cost effective than having a senior feeding pages into an inkjet, and the quality of the output is better.

For those times when a client hands the auditor a stack of documents that needs to be scanned into your workpapers, a variety of scanners will make this task more effective, depending on volume. For larger stacks, Fujitsu has the ScanSnap unit that can do double-sided scanning at 15 pages per minute. And the ScanSnap was the recipient of an honorable mention in The CPA Technology Advisor's 2005 Tax & Accounting Technology Innovation Awards. This unit is quite mobile, costs $450 and

includes a copy of Adobe standard ($300 value), which should also be in the

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Technology

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