

## Fundamentals of IT Auditing

This course will provide attendees with an introduction to IT auditing, emphasizing the concepts through exercises and case studies. Internal audit professionals will develop knowledge of basic IT audit concepts that can be used to facilitate integrated audit efforts within their organization.

The course will also provide attendees the opportunity to perform an audit of IT applications supporting key business processes, coordinate the assessment of IT risk with the evaluation of IT general controls, and perform a risk assessment and evaluation of controls over end user computer applications.

**Course Duration:**

2 days

**CPE Hours Available:**

16

**Knowledge Level:**

Basic

**Field of Study:**

Auditing

**Prerequisites:**

None

**Advance Preparation:**

None

**Delivery Format:**

On-site Training (Group-Live); Seminar (Group-Live)

## Course Outline:

### **Overview of IT Auditing, Concepts and Controls: Why IT Auditing and What Is It?**

- Why IT auditing?
- What is IT auditing?
- What are the benefits of an IT audit?
- What is the role of an IT auditor?
- Growth of the IT auditor, including background
- Common IT audit certifications
- IIA standards related to an IT audit
- Key components of IT
- How COSO and GAIT relate to IT audit
- Guide to the Assessment of IT Risk (GAIT)
- Major U.S. laws that impact IT audit
- IT general and application controls
- End-user computing
- IT governance

### **Case Study**

#### **General Control: Logical Security**

- General security concepts
- Access management concepts
- Access management principles
- Common access management controls
- Password configuration and authentication

#### **General Control: Business Continuity Planning (BCP), Disaster Recovery (DR), and Backup Processing**

- Business Continuity Management (BCM)
- Disaster Recovery (DR)
- Backup processing
- BCM Implementation Requirements
- Recovery solutions

#### **Application Controls**

- Application control concepts
- Input controls

- Processing controls
- Output controls
- Interface controls
- Audit trails
- Application security

### **General Control: Change and Patch Management**

- What is change and patch management?
- Why do change and patch management?
- What are the types of changes?
- Elements of a typical change process
- Types of risks and controls
- Indicators and recognizable symptoms of poor change management practices
- Change management success measures
- Variations in change management processes

### **Cloud Computing and Service Organization Control (SOC) Reports**

- Cloud computing
- SOC reports

### **General Control: System Development Lifecycle (SDLC)**

- Aspects of the SDLC
- SDLC phases
- Impacts of project failures
- Pre and post implementation reviews

### **End User Computing**

- User Developed Applications (UDAs)
- Benefits, risks, and controls of UDAs
- Auditor's approach to UDAs