



Universitas Komputer Indonesia

IT Audit and Control

BE: /,ɪn.fə'meɪ.ʃən/ /tek'nɒl.ə.dʒi/ /'ɔ:.dɪt/ /ənd/ /kən'trəʊl/

AE: /,ɪn.fə'meɪ.ʃən/ /tek'nɑ:.lə.dʒi/ /'ɑ:.dɪt/ /ənd/ /kən'troʊl/

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MAGISTER SISTEM INFORMASI

Syllabus

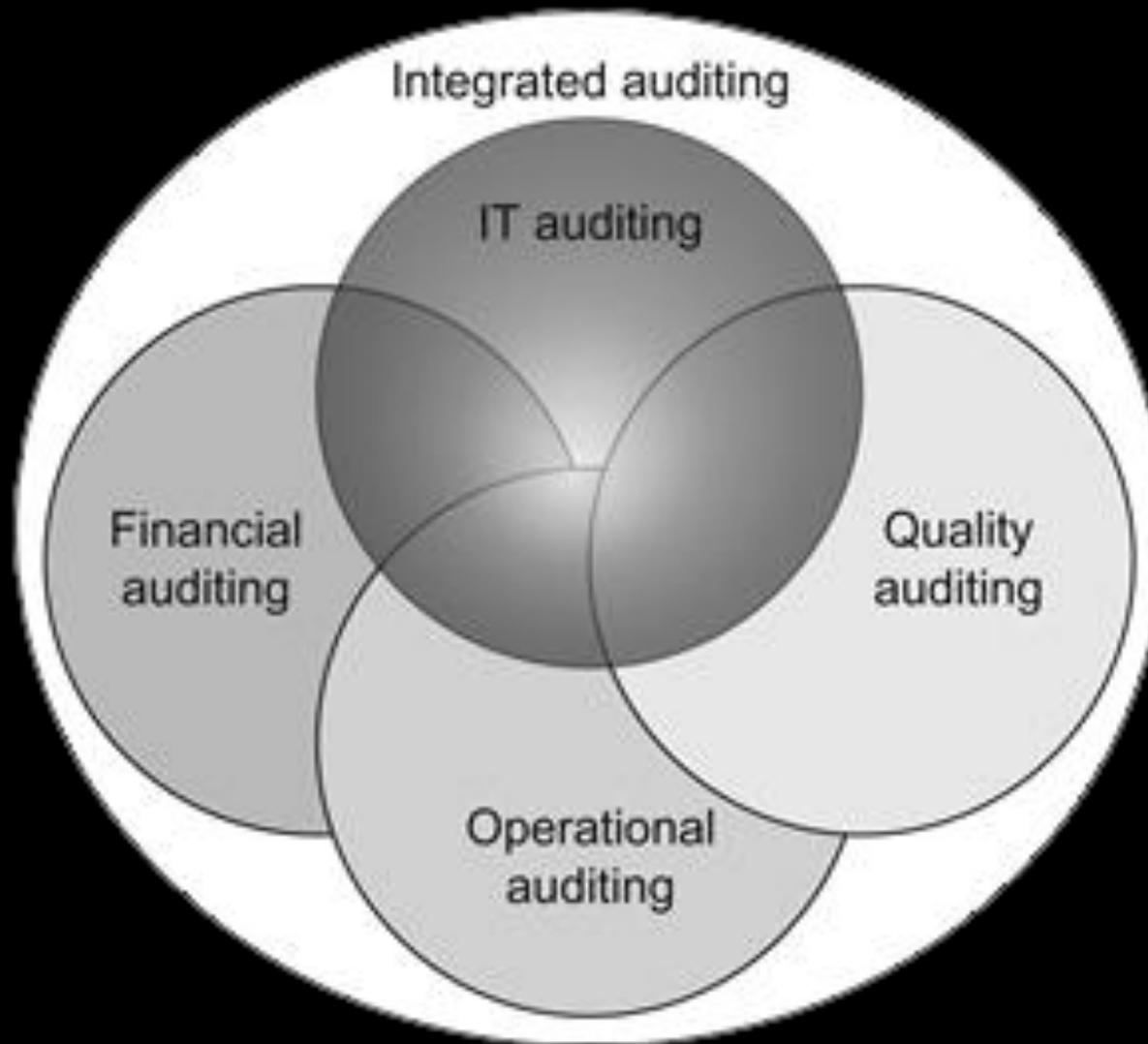
- Chap 1 – IT Audit Fundamental
- Chap 2 - Audit in Context
- Chap 3 – Internal Audit
- Chap 4 – External Audit
- Chap 5 – Audit Type and IT Audit Component
- Chap 6 - IT Audit Driver
- Chap 7 – IT Audit with COBIT 5
- Chap 8 – CISA Certification Review

Reference

[Gantz] Gantz, S.,(2014), The Basic of IT Audit, Elsevier

[ISACA] ISACA (2013), CISA Review Manual 2013

Audit in many area



What is IT Auditing?

- Evaluating criteria conformity
e.g ITIL
- Assessment :
 - Quantitative : Balanced Score Card: maturity model (cobit 4.1)
 - Qualitative : PAM Cobit 5 (e.g. Partially, Not available, Fulfilled)
- Inspection
e.g. CMMI model
- Comparing to standard, framework,
requirement

What to audit

- entire organizations
- individual business units
- mission functions and business processes
- Services
- Systems
- Infrastructure
- or technology components

Focused on : controlling, finding bias
(differentiation to standard), method

Who make IT audit?

- Internal Audit
- External Audit

Why should do IT Auditing?

- Preventive
- Correcting
- Detective

Some reason to do IT Auditing

- complying with securities exchange rules that companies have an internal audit function;
- valuating the effectiveness of implemented controls;
- confirming adherence to internal policies, processes, and procedures;
- checking conformity to IT governance or control frameworks and standards;

Some reason to do IT Auditing (2)

- analyzing vulnerabilities and configuration settings to support continuous monitoring;
- identifying weaknesses and deficiencies as part of initial or ongoing risk management;
- measuring performance against quality benchmarks or service level agreements;
- verifying and validating systems engineering or IT project management practices;

Who perform IT Auditing (The Actor)

- Internal auditors i.e. employee
- External IT Auditor:
 - consultant
 - Auditing firm
 - Certification Organization (ISACA with CISA)
 - International Organization

External Auditor from ISACA

- Certified Information System Auditor (CISA)
- Certified in Risk and Information System Control (CRISC)
- Certified Information System Manager (CISM)

Task

Read the paper about Internal Audit :

- Koo, Julia. (2008). What to Look for in Audit Operations Application. In Tarantino, A.G., *Governance, Risk, and Compliance Handbook (pp. 227-291)*, John Willey and Son, Inc. New Jersey