

**IT Audit Tests with ACL**

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Professional Techniques – P23

**Session Abstract**

Data analysis tools such as ACL Desktop are considered appropriate for financial data only. However, there are vast possibilities for their application in IT audit. We'll take a look at the key IT areas and tests that can be readily addressed with ad hoc analysis as well as continuous auditing/monitoring. This is of great value to organizations that are heavily technology-dependent as it will open up new areas for addressing risks in a timely and comprehensive manner.

**Target Audience**

- Data analysts
- IT auditors
- Audit leadership
- Risk management

**COBIT Objectives**

ME1 – Monitor and evaluate IT performance  
ME2 – Monitor and evaluate internal control  
PO9 – Assess and manage IT risks

**Speaker Bio**

Michael Kano is implementing data analysis at eBay's internal audit department. As an organization that is heavily dependent on technology, eBay faces critical needs in the area of IT audit, particularly since its technology environment is complex. Among the key tools that Michael is implementing are ACL Desktop and Teradata SQL Assistant.

Michael began his career as an internal auditor at a Kuwaiti bank. He then moved on to join ACL Services Ltd. in Vancouver as a senior consultant/trainer, after which he was asked to lead the training department for many years. In 2008, Michael formed his own data analysis consultancy to work closer with clients on the successful application of DA tools to their audit, SOX, and fraud investigation efforts. He joined eBay in July 2010 to address the needs of one of the fastest-growing companies in the technology sector through continuous auditing/monitoring and ad hoc testing.