Intro to IT Auditing for Non-IT Auditors

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Core Competencies – C11/C12

Session Abstract

This is an introductory-level course designed to provide a high-level overview of IT Auditing to Non-IT Auditors. This session will cover the following:

Part 1 (C11):
- Define Key Term's & Concepts
- Describe The Role Of Automated Controls In Business Processes
- Introduce The Audit Process & Required Documentation
- Define Automated Controls
- How To Test Automated Controls

Part 2 (C12):
- Explain The Relationship between Financial / Operational Controls and IT General Controls (a.k.a. "Why IT General Controls Are Important")
- Describe IT General Control Processes
- How To Test IT General Controls In A Simple Environment
- User Administration & System Security Controls
- Change Management
- IT Operations
- Identify characteristics of audit areas when non-IT auditors may want to bring in more expertise (knowing when to call in the experts)

Target Audience

Those interested in gaining a better understanding of what IT Auditors do and why they do it, or those wanting to know how easy it can be to test IT General Controls. Primarily, this would include:
- Financial auditors wanting to understand IT General Controls and how to test them.
- IT Security & Compliance Professionals whose responsibilities are to ensure IT General Controls are appropriately designed, operationally effective, and testable.
- Business users responsible for 'desktop applications,' thereby responsible for supporting the audit of those applications
- Anyone wanting to understand IT general controls, why they matter, and how to test them.

COBIT Objectives

This course will introduce all COBIT areas, but will focus on the following:
     PO 1-3, 5-6, 8-10
     AI 1-4, 6-7
     DS 3-5, 8-13
     ME 1-2

Speaker Bio
Steve Shofner is a member of the IT Auditing and Consulting Group with Moss Adams Advisory Services, based in the San Francisco Bay Area. He has over 15 years of experience performing various types of IT governance, risk, and compliance audits: financial statement audits, SSAE-16/SOC (formerly SAS-70) attestations, disaster recovery and business continuity planning, risk assessments, SOX compliance audits, and security controls testing, among other engagements. Prior to joining Moss Adams, Steve held a number of roles at companies across the Pacific Northwest. He began his career with PricewaterhouseCoopers, then spent most of the next decade with Ernst & Young. After leaving the Big 4, he spent several years in the Internal Audit and Compliance departments for large corporations. During that span, he has performed the roles of external auditor, internal auditor, SAS-70 service auditor, and compliance program manager. With those experiences, he brings a well-rounded view to all aspects of IT governance, risk, and compliance. He has worked in many industries including high-technology, hardware, software, internet (.coms), financial services, healthcare, biotech, manufacturing/distribution, retail, and others. In addition to his client service, Steve was Ernst & Young's Education Coordinator for the Pacific Northwest IT Audit practice, and was asked to spend a rotation in their National Office contributing to their Global Audit Methodologies. He is also the 2nd Vice President and Fall Conference Co-Chair for the San Francisco Chapter of ISACA.