ISACA
Serving IT Governance Professionals
San Francisco Chapter

PRESIDENT'S MESSAGE

**VIKRAM PANJWANI
CA, CISSP, CISA**

CONTENTS

STARTING FY2010 WITH A LITTLE HELP FROM OUR FRIENDS

Well, now you have a new Chapter Board with yours truly as the president. My first task as the newly elected President of the San Francisco ISACA Chapter is to thank Conny Cheng, who has completed her term as a president. Conny has spent her year at the helm, consolidating on the strong position that we have achieved and catapulting us forward to the position of strength and financial security that we currently enjoy. She is truly a difficult act to follow. Conny will not be giving up her involvement with the Board but is carrying on in a supporting role as Past President. As I mentioned at the Annual General Meeting (AGM) in July, I have witnessed the success of all the past presidents and would like to thank them for their time and energy in laying down a strong framework for us. Personally, the reality of stepping into this role hit me when Conny, our past president, introduced me as the incoming president. For those of you who weren't at the AGM, your new Board looks like this:
President – Vikram Panjwani
1st Vice President – Steve Owyoung
2nd Vice President – Debra Mallette
Secretary – Heather Ouellette
Treasurer – Tim Stapleton
Directors – Paulina Fraser, Thej Mehta, Mike Nelson, Mary Lee and Stephen Shofner
On behalf of the Board of Directors, I would also like to extend our sincere appreciation for selecting us as your Chapter Leaders for 2010 financial year. The newly elected board leadership includes the strengths and

talents of a number of individuals. I am truly lucky to have this board comprised of people who have, for a long time, supported the chapter and also some new faces who have served as committee chairs for a while and are now willing and able to take on larger roles. Now that we have the board organized, it's time to begin work. We're busy working on the 2010 season program of the monthly events, committee chairs and hope to have the finalized schedule posted soon on our chapter web site.
It's still not too late to get your name down for next season (even as a standby presenter at our monthly events) if you feel you have knowledge or experience worth sharing with your colleagues. Don't forget you'll also earn CPE Hours in doing so. Of course, the same also applies to articles that you get published in this newsletter. We are actively seeking membership articles relating to their experiences at the "sharp end." It needn't be a tome – a side of A4 would be enough. If you feel you could usefully contribute, please contact anyone from the board with brief details of your article and we will get you connected. A President is only as good as the volunteers who support that role. You don't have to be a Board Member to help. If you're willing to give up a bit of time to help occasionally, and you'd like to be contacted, let a Board Member know. Our web site is winning lots of friends (and a prize!). The amount of information and the number of links it contains is growing

1

nicely. This is a great membership service, so please take the time to visit it. I'm sure you'll be impressed. On that note, our webmaster could definitely use a hand at upgrading the web site to a level where we can have more ways to interact with our members. Web 2.0, anyone?

It's not a secret that we are in unchartered territories from an economic perspective. During uncertain economic times, certification becomes more important than ever. The Chapter will continue to host our CISA, CISM and CEGIET Review prep courses in the months leading up to the exams. We will also continue with our Fall Conference that will provide the membership with quality education and also opportunities to network with peers.

In closing, as you continue to read this newsletter, you will see we are committed to giving back to the members through the various activities and events that we have planned for this year. I am looking forward to meeting you, and if you happen to be interested in becoming a volunteer for any of the committees, please let us know.

Vikram Panjwani, CA, CISSP, CISA

NEW MEMBERS SINCE PAST NEWSLETTER

Aderonke Oshinoiki Olatunji
Alexandra Xie
Andrew Clauson
Anne Svanoe
Bob Brown
Bruce M. Grosse
Charles Prosser
Chris Hunt
Christopher Bavoukian
Doug Mohrland
Douglas Skinner
Edward Frye
Ethelbert Otusi Uka
Gregory Scott Aronson
Jeff William Probart
Jeffrey Alan Karl Kennedy
Jess Arthur Pawlak
Kimberly Leigh Nicholson
M. Michael J. Knibbs
Mark Flanagan Ward
Meenal Sathe
Michael Besselievre
Mike Ching Hayashi
Richard Wong
Robert S. Lee
Russell Opland
Sundar Venkat
Tim U. Lorz
Wayne Harriman

TRANSFERS TO SF CHAPTER SINCE PAST NEWSLETTER

Evan Eastman Hall
Spencer John Mott
Steve Alameda

The San Francisco Chapter of ISACA proudly presents the 9th annual

SF ISACA Fall Conference

September 21–23, 2009

San Francisco Chapter

The San Francisco Chapter of ISACA proudly presents the 9th annual
SF ISACA Fall Conference • September 21–23, 2009

KNOWLEDGE

CONTROLS

SF ISACA

STRONGER

CONVERGEMERGE

WITH YOUR PEERS

2009 FALL CONFERENCE

MORE MARKETABLE

BETTER NETWORKED

KEYNOTE SPEAKER:

Randall N. Spratt
Executive Vice President, Chief Information Officer
McKesson Corporation

Randall ("Randy") N. Spratt is Executive Vice President and Chief Information Officer for McKesson Corporation. Spratt is responsible for McKesson's global technology strategy and technology infrastructure operations for the Corporation.
A passionate executive with a strong emphasis on sound governance, good process, and constant innovation, he is leading the evolution of McKesson's information technology as a competitive edge in every business line.

Spratt has been with McKesson for more than 20 years, most recently as chief process officer for McKesson Provider Technologies (MPT), the company's medical software and services division based in Alpharetta, Georgia. He also managed MPT's Business Development, Information Technology, and Strategic Planning offices, as well as MPT's Technology Services business. McKesson is a proud member of Fortune's largest companies list.

The San Francisco ISACA Chapter's Fall Conference is designed to educate ISACA members and the companies they serve at an affordable price and to create networking opportunities to establish and build professional relationships. We are proud to say that we've accomplished that goal over the last decade and the San Francisco ISACA Fall Conference has become the premier education event for Information Systems Audit, Security and Governance professionals in Northern California. At only **$525** (member early-registration rate), roughly 1/3 the price many other conferences charge, the SF ISACA Fall Conference also represents Northern California's best educational value for information technology audit and security professionals.

The 2009 SF ISACA Fall Conference features four tracks:

1 **Core Competencies:** Focuses on teaching the IT Audit basics. Target audience: New IT Auditors, Financial Auditors, those who Manage IT Audits or IT Auditors, as well as IT Operational and Security personnel wanting to learn more about IT Audit and Governance.

2 **Strategies & Techniques:** Builds on the basics. Target Audience: Anyone wanting to learn more about the strategies, techniques, and tools used in IT Auditing.

3 **Compliance & Governance:** Various topics regarding compliance and governance that will range from intro courses to in-depth thoughts and guidance. Target Audience: Anyone wanting to learn more about how compliance and governance impact their organizations and their audits.

4 **In-Depth Technical:** Longer courses (typically day-long) that dive deep into technical topics, usually involving demonstrations. Target Audience: Intermediate to Advanced IT Auditors.

In addition to the educational sessions, the San Francisco ISACA Fall Conference also features an **Exhibitors Hall** and **Exhibitors Lunch** on Tuesday, September 22nd where you can learn more about the products and services of many firms.

San Francisco is a beautiful area with many attractions, including: the Golden Gate Bridge, Alcatraz, Pier 39, Chinatown, Fisherman's Wharf, and San Francisco's World Famous Cable Cars. Also, Napa Valley, the Monterey Bay, and Lake Tahoe are all a relatively short drive away. Many attendees like to come early, spend the weekend, and enjoy all the local amenities.

Check our web site for more information at: **www.sfisaca.org.**
Register now to get the early-registration rate!

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Serving IT Governance Professionals
San Francisco Chapter

SF ISACA FALL CONFERENCE

	Core Competencies	Strategies & Techniques	Governance & Compliance	In-Depth Technical
Monday, September 21, 2009				
7:15am - 8:30am: Registration and Breakfast				
8:30am - 10:00am: Welcome and Keynote - Randy Spratt, EVP & CIO, McKesson Corp.				
10:00am - 10:15am: Networking Break				
10:15-11:45am	**C11/12 - Intro to IT Auditing For the Non-IT Auditor** part 1 *Steve Shofner*	**S11 - Implementing IT Governance – An Introduction** *Debra Mallette*	**G11 - Convergence of Security & Compliance** *Stephen Spalding*	
11:45am - 1:15pm: Luncheon Session: Practical Approaches to Achieving Sustainable IT Governance: Steve Romero				
1:15-2:45pm	**C11/12 - Intro to IT Auditing For the Non-IT Auditor** part 2 *Steve Shofner*	**S12 - Guidelines for Planning an IS Audit** *Christopher S. Chung*	**G12 - Visa's Strategy to Secure the Payment System** *Tia Ilori*	**T1 - Windows 7, Vista and Server 2008 R2** Donald E. Hester
2:45pm - 3:00pm: Networking Break				
3:00-4:30pm	**C13 - Establishing a Windows Baseline** *Mike Villegas*	**S13 - Anatomy of Insider Data Breaches** *Ron Bennatan*	**G13 - IT General Controls – Their Role in Internal Control over Financial Reporting** *William J. Powers*	
Tuesday, September 22, 2009				
8:30-10:00am	**C21 - Leveraging an Identity Management Foundation to Sustain Compliance** *Mick Coady*	**S21 - Auditing IT System Configurations** *Nick Ali Samuel Laine*	**G21 - Unified IT Compliance** *Mark Lundin Michael Carmody*	
10:00am -10:15am: Networking Break				
10:15-11:45am	**C22 - Intro to Change Management / SDLC** *Steve Owyoung Doug Mohrland*	**S22 - Employee and Customer Awareness - Turning Vulnerabilities Into Sentries** *John Sapp*	**G22 - A Security and Compliance Risk Management Framework for Health Care** *Bryan Cline*	**T2 - Hacking 101** *Armando Bioc*
11:45am - 2:15pm: Exhibitors Fair and Luncheon				
2:15-3:45pm	**C23 - IT Security Basics** *Bryan Kissinger*	**S23 - Hallmarks of a Strong Audit Function** *Lilian Fong Marta O'Shea*	**G23 - Building a Sustainable IT Compliance Program** *Chong Ee*	

3:45pm - 4:00pm: Networking Break				
4:00-5:30pm	**C24 - Inside the Data Center** *Andrew J. Luca*	**S24 - Governance, Risk, and Compliance (GRC) Automation** *Siamak Razmazma*	**G24 - SAS 70 Practices and Developments** *Todd Bishop*	
Wednesday, September 23, 2009				
8:30-10:00am	**C31 - Concepts and Current Practice in Continuous Monitoring and Auditing** *David McKenzie Tim Stapleton*	**S31 - Incident Response Clinic** **Kieran Norton**	**G31 - Compliance in the Cloud** **Davi Ottenheimer**	
10:00am - 10:15am: Networking Break				
10:15-11:45am	**C32 - Introduction to the ITIL Framework** *Steve Smith*	**S32 - A Primer on Virtualization** *Tom Ray*	**G32 - IFRS Conversion: More Than an Accounting Change** **Michael Hulet**	**T3 - Enabling Technology to Automate ISO 27002** *Vijay Upadhyaya*
11:45am - 2:00pm: Luncheon Session: Top Issues Impacting IT Audit and Governance - Panel Discussion: Todd Weinman - Moderator				
2:00-3:30pm	**C33 - How to Take Control of Your Job Search** *Chris Murdock*	**S33 - Segregation of Duties** **Scott Mitchell Colin Wallace**	**G33 - Overview and Current Trends with ITIL** *Michael Robinson*	

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Thank You!

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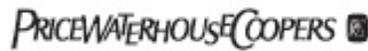
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The Weinman Group

LEARN SOMETHING NEW EVERY MONTH

Learn something new every month

By Thej Mehta and Heather Ouellette,

On the Educational Program front, the chapter wrapped up FY09 with two more successful events that served to give our members information on a Core Competency of the Auditing profession, as well as the soft skills and career guidance that we can all use as a refresher, which become more and more critical as we continue through our careers.

The event in May, DB Security, Risks, and Auditing, with approximately 45 total attendees, was an traditional luncheon event at the Hotel Nikko in San Francisco and was extremely well received. The speaker, Rob Barnes, and the topic were given high marks in feedback from participants. This event was the second of our Core Competency events that were offered for the first time this year and designed to go back to basics on topics that are always relevant to our membership's day-to-day work.

In July, Soft Skills and Employability 'Tune-Up' was also extremely well received. It was a smaller group than our other full-day events (approximately 38 individuals attended) but received universally positive feedback from participants for the topic(s) covered and the speakers. It was held in Burlingame and was a full-day event that covered several soft-skills topics, including Winning at the Game of Office Politics, Create Your Leadership Brand, and Becoming a Person of Influence, as well as Managing Your Career through Turbulent Times.

If you missed our previous events this year, here is a quick re-cap:

Month/Year	Topic	Speaker(s)
October 2008	Business Continuity Management Standard BS25999: The BIG Picture	Lee Milligan - Sr. Project Manager, SunGard Availability Services
November 2008	Avoiding HIPAA Pitfalls: An Auditor's Guide to the Regulation of Healthcare IT	Bill Pankey - Partner, Tunitas Group
December 2008	Member Appreciation Event	N/A
January 2009	Computer Forensics Panel	Juan Rivera - Information Systems Security Officer (ISSO), U.S. Coast Guard/D.H.S Brian Robson - Information Security Professional, U.S. Coast Guard Intelligence Division John Steensen - President, Spatial Dynamics Corporation Albert Lihalakha - Manager, Forensics Practice - KPMG LLP
February 2009	IS Policies and Procedures: Relevance, Best-Practices, and Compliance Considerations (Core Competency session)	Harshul Joshi - Director of IT, CBIZ MHM, LLC

LEARN SOMETHING NEW EVERY MONTH - CONT'D

Month/Year	Topic	Speaker(s)
March 2009	Protection of Consumer Information (full-day event)	
	The Standard of Care	Ann Geyer, Partner – Tunitas Group
	OECD Fair Information Practices Policy Framework	Barbara Lawler, Chief Privacy Officer – Intuit Inc.
	The PCI DSS Technical Framework Panel	Mark Lundin, Partner – KPMG LLP Niall Browne, CISO – LiveOp Harshul Joshi, Director – CBIZ MHM, LLC Shafeeq Banthanavasi, Senior Manager – Deloitte
	Incident Response, Consumer Notification and Mitigation of Injury	Kieran Norton, Senior Manager – Deloitte
	Industry Issues and Standards	Mark Lundin, Partner – KPMG LLP
April 2009	Cloud Computing Panel (joint event with itSMF)	Subra Kumaraswamy CISSP, Senior Security Manager - Sun Microsystems Stephen Carn, Senior Operations Manager - VMC Inc. Doron Rotman, National Privacy Service Leader, KPMG LLP Anand Ganesan - Solution Architect Patrick Heim - Chief Information Security Officer, Kaiser Permanente (Moderator)

This year, we made sure to take into account the results of the Member Survey, and we credit this as a big reason why this year was such a success. Therefore, we will continue to follow in these footsteps, and plan to use this year's Member Survey results to help craft another well-rounded and successful series of educational events. We are currently in the process of planning this coming year's educational events. If there is a particular topic that you would like for us to consider in the coming year, or you have a good speaker you would like to recommend to us, please send us an email at education@sfisaca.org. We hope to see all of you at what is sure to be another stellar series of seminars starting in October.

MEMBERS ENJOY FUN-FILLED AGM

The Annual General Meeting of 2009, held on the evening of July 29 at the Hotel Nikko in San Francisco, was another smashing success and fun-filled event for members of the San Francisco chapter. In addition to announcing and introducing newly elected and appointed chapter leaders for FY2010, including chapter president Vikram Panjwani, the chapter also took the opportunity to recognize the countless number of volunteers who give up their personal time to help keep the chapter running. CISA, CISM and CGEIT recipients were also recognized. Outgoing president Conny Cheng emceed the event and reviewed the chapter's many accomplishments in FY09. And as always, lucky members walked away from the AGM with fabulous raffle prizes (bottles of red and white wine) and giveaways (chapter T-shirts and document bags). See below how much fun was had at the AGM and what members said about it.   We hope to see you all at the next chapter event.

Hawaii chapter member Artur Valiev, right, mingle with San Francisco members, including Kyle Tonazzi, center.

Jeff Adler, left, and Yvonne Wilborn enjoy the party.

Maher Abdel-Messih, left, and Kevin Powers network at the event.

Bill Pankey, left, who volunteered and delivered a CGEIT review course to chapter members this past year, is recognized by 2nd Vice President Debra Mallette.

ISACA
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San Francisco Chapter

Annual General Meeting July 29, 2009

Congrats on a great year. Hope for another successful one
- Vikram

Love the Fall Conference

I'm glad our chapter year turned out so well -
and looking forward to an even better year under Vikram's leadership
- Conny

SF ISACA inspires professionals
to be the best at their chosen field
- Steven Majourau

Best get together I've been to this year!
Saw some old friends and met new ones
- Hosni Mbarak

I walked away with tangible results. It was a superb
opportunity to expand my career prospects because
I talked with experienced professionals and learned
what the value of CISA cert is and the cost.
- Doug Skinner

Mahalo for warm evening
- Artur Vorlieu

Awesome!

HI Chapter of ISACA

Gracious hosts and great T-shirts!
Lots of energy & good humor!

Life is better in Maui!!
- Don Tabb

Great chapter event
Very social participants
Great job with the annual meeting
Congrats Tejah!
- Kevin Powers
Silicon Valley member

The AGM was supercalifragilous and expealidocious!
- Anonymous

Wonderful event to connect like-minded professionals as always.
The great food doesn't hurt!
- Chong Ee

... a great bunch of professionals

As the IT Security Professional says...
"If at first you don't succeed, fail closed"

I love it - you guys are here all the time - very friendly and interesting group
- Kelly the bartender

ISACA SF chapter is an awesome family to be involved with
- Denise

Beyond the IT in IT Audit

By Tommie W. Singleton, Ph.D., CISA, CITP, CMA, CPA

One of the common characteristics of those coming into the IT audit profession is their interest, skills, abilities or knowledge about IT. There is a little "geek" in most of us. In performing IT audits, it is easy to get caught up in the IT part and lose sight of the nontechnical matters. The big picture includes many matters, some of which include the overriding business objective (not just those of the IT being reviewed), risk assessment and evaluation, and "soft" skills (i.e., communications, interpersonal). While these fundamental matters have received much press and discussion, they often do not work their way into the IT auditor's behavior. The ability to function well in these areas is necessary for all IT auditors to fulfill their duties and obligations. This article attempts to illustrate to those new to the field, and maybe other IT auditors, some of the important issues beyond the IT in IT audit.

The Business

Every business that needs the services of IT audit should have established organizational strategies. Those strategies begin at the business model, where the entity describes in some detail how it plans to generate revenues, obtain customers and deal with supply-chain-type issues regarding its goods or services. From that model, executive management develops goals, individual strategies and objectives to fulfill the business model. Those things should be written, and those documents and plans are critical to any audit. Anything that is assessed must be measured against some benchmark. While it is tempting to assess IT against what one knows about how IT could or should perform, that cannot be done in isolation from the way the business intends to operate. Indeed, an effective benchmark, standard of measure, should be developed in the context of the way the business operates and its intended goals and objectives. In fact, a basic and critical objective of IT audit is the integration of IT into the business processes, objectives and overall environment. Therefore, the business model and its accoutrements are the context of the IT audit procedures, evidences and analyses.

One example would be determination of what specific IT control should be employed by the organization in a certain situation. To determine what controls should be operating, there must be some context, some benchmark. That context and benchmark should be determined using the business model and associated plans. That is, what control should be in place that would be effective in ensuring management's ability to meet the organization's goals, objectives and strategies and, eventually, see the business model come to fruition successfully? If IT auditors use that kind of thought process, they may come to a different conclusion than when using one based on what the auditors think should be in place when considering solely IT matters, not the "big picture."

Another example would be remediation of an assessed control weakness in IT. When the IT auditor discusses remediation with management or reviews the remediation activities, what is the benchmark of an appropriate or successful remediation? How does one know the weakness is "better" or "fixed"? That is, the weakness must be measured against some prescriptive solution. The prescriptive solution should be determined by its impact on the organization's ability to meet its goals and objectives associated with the business model, and not just on what a technologically savvy solution offers or some ideological idea of what it should be. The bottom line is, without businesses and organizations, there is no IT audit, and one must understand the context to effectively audit IT in that realm.

Risk Assessment

While the business environment is the "sandbox" of IT audits, risk assessment is the "shovel," the basic tool auditors use to shape audits. Control Objectives for Information and related Technology (COBIT®), the Committee of Sponsoring Organizations of the Treadway Commission (COSO) model, the Public Company Accounting Oversight Board (PCAOB) standards, ISACA's IS Auditing Standards, the Institute of Internal Auditors guidelines, and every other credible source of audit regulation or professional guidance addresses risk assessment. It is hard to think of any type of audit that is not planned, performed or evaluated through a risk assessment. Still, it is easy to conduct an audit that lacks the rigorous, topto- bottom and continuous approach to risk assessment. Moreover, modern IT elements and business assets are typically intangible and difficult to measure, so defining probability and impact is difficult at best and, at worst, barely feasible. When the IT auditor is planning the audit, what is the method for deciding the "best" set of tests and individual procedures? How does one reasonably reach conclusions based on the results?

As stated previously, the audit should be designed with the "big picture" in mind. Risk assessment should be viewed similar to a funnel system, with high-level risks spiraling, effecting downward causation on lower-level risks to specific objectives. During the course of the audit, risk assessment should be a process and a mindset, not an initial isolated step, document or meeting. When feedback is continually fed back into the initial assessment in performing procedures and evaluating results, true risks are likely to be mitigated. While few risks can be tangibly and definitely measured, they can be better understood with this balance of holistic and analytical viewpoints, and a continual focus on the implications of audit objectives. For those without experience in auditing, the judgment needed to evaluate risk is difficult to explain. Expertise in judgment certainly requires experience, but any progress in the matter requires a mindset aware of, and sensitive to, risk dynamics. Experienced auditors should ensure younger auditors absorb the threats and implications associated with the overall, and specific, audit procedures.

For those new to the field of IT audit, one of the best questions to ask is: "what exactly is the risk?" Even better would be to evaluate the situation and say to a senior auditor: "I believe the risk probability is X and the impact would be Y. What do you think?" Additionally, the risk process must be documented to establish why and how procedures were performed, and why the results naturally follow.

What are the risks identified by management in regard to reaching their goals and objectives, in working out the business model successfully? What are the obvious risks of material misstatement or other audit objectives? Then, the IT auditor should examine areas of significant risk (e.g., "high" residual risk) and determine tests and procedures. The best test for risk X would then be designed based on the context of the entity's goals and objectives, and how risk relates to them.

One way for any IT auditor to improve risk assessment is to leverage management's intimate knowledge. While reliance on management's knowledge is a difficult balance, management should know as well as anyone what the risks are, and auditors should not ignore this fact. For instance, the IT auditor is onsite for a few days, or at most a few weeks, each year. Management is there year-round and, as a result, should have in-depth knowledge of the business, including its risks. Using management's unique perspective on risks can expand and clarify the understanding of the overall environment and the specific considerations necessary to evaluate any given audit objective.

Soft Skills

Soft skills (defined here as communication and interpersonal skills) are often the critical success factor in an IT audit. This aspect of IT audit is overlooked frequently, but every IT audit (and in fact every business purpose) involves communication to another party. Therefore, verbal and written communication skills, and the ability to establish and maintain positive relationships, are vital to achieving effectiveness in an IT audit. For years, professionals have derided the level of communication skills among university accounting graduates. Even in university programs where these skills are taught, students often tend to not take writing and speaking skills seriously. [1] In the workplace, soft skills can determine the difference between success and failure, regardless of the technical results. It is not uncommon for someone to have enough charisma to be successful despite major weaknesses in other areas.

The fact is, soft skills are essential to being an effective IT auditor, and even more essential to a successful career in IT audit. The bottom line of any IT audit is communicating results. The delivery of the results of the IT audit necessitates the use of either written or oral communication. Sometimes, the IT auditor is telling management that the controls are "material weaknesses" or is giving some other bad news. The above circumstance of asking for management to assist in providing insights

into the development of tests and procedures is another example of the need for soft skills (interpersonal skills, in this case).

Every document and every conversation should have an effective thesis (i.e., what is the point?). All of the content should be focused on that thesis, which in IT audit is inevitably centered upon the relevant risk(s). For example, the IT auditor may write up a control weakness by providing logical, well-documented reasons for management to remediate an identified risk exposure. Longer documents should employ the use of topic sentences, which should be the first sentence in a paragraph. The ideas themselves should be organized in the document in a cogent manner; they should naturally flow from one idea to the next, coherently supporting the thesis. These two aspects are critical to effective writing. One tip is to keep the communication matter simple; if there are more than three major points, the author (IT auditor) may have trouble communicating effectively with the audience.

In written communications, good grammar, correct spelling and other basic writing rules should be observed. Another factor is the level and structure of the writing. It should be addressed to the audience in terms of tone, overall level of readability,[2] and choice of terms (e.g., acronyms).[3] Eliminating unnecessary words is one way to improve communications; for example, instead of using "in order to," use "to." Where appropriate, use bullet points or outlines to condense and customize material to fit the audience, particularly for higher levels of management.

Interpersonal skills, such as nonverbal communication and understanding personality styles, are also important for IT auditors. Nonverbal communication suggests an individual's level of attentiveness and responsiveness. Paying attention to the audience's posture, expressions and mannerisms can reveal this fact. More broadly, understanding personality styles, such as differences between relationship-driven and task-driven styles, can enhance the IT auditor's communication effectiveness. The key is to be aware of your own and your audience's general tendencies and expressions at the moment.

Conclusion

IT audits necessarily have a focus on IT skills, knowledge and issues, but there is a bigger picture beyond the IT aspect of IT audit. Some of the more important big-picture issues are using the business model, and its associated plans and objectives, as the context for the IT audit; remembering to place decisions in the venue of risk assessment; and employing soft skills effectively.

Endnotes

1 As a university professor of an IT audit course, I am constantly distressed by the overall writing skills of accounting majors.

2 One rule of thumb is to write at a level of education well below that expected of the audience, so it will be easy to read and follow the language and content.

3 One highly recommended resource is the May, Claire B.; Gordon S. May; Effective Writing: Handbook for Accountants, 7th Edition, Prentice Hall, 2005.

Author's Note:

A special thanks to Aaron Singleton, CPA, CISA, auditor in systems and process assurance for PricewaterhouseCoopers in Raleigh, North Carolina, USA, for his contributions to this article.

Tommie W. Singleton, Ph.D., CISA, CITP, CMA, CPA
is an associate professor of information systems at the University of Alabama at Birmingham (USA), a Marshall IS Scholar and a director of the Forensic Accounting Program. Prior to obtaining his doctorate in accountancy from the University of Mississippi (USA) in 1995, Singleton was president of a small, value-added dealer of accounting information systems (IS) using microcomputers. In 1999, the Alabama Society of CPAs awarded Singleton the 1998-1999 Innovative User of Technology Award. Singleton is the ISACA academic advocate at the University of Alabama at Birmingham. His publications on fraud, information technology (IT)/IS, IT auditing and IT governance have appeared in numerous publications, including the Information Systems Control Journal.

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ISACA International Calendar of Events

Dates of conferences/events are indicated in RED; other dates and deadlines are indicated in BLACK.

September

6-11 September..................Oceania CACS, Canberra, ACT, Australia

10 September Deadline for contributions to October's COBIT Focus

14-18 September ....ISACA Training Week, Toronto, Ontario, Canada

19-20 September ....Latin America Leadership Conference

20-23 September ....Latin America CACS, San Jose, Costa Rica

22 September Deadline for contributions to volume 1, 2010, of ISACA Journal

23 September Final registration deadline for the December CISA, CISM and CGEIT exams

28-30 September ....Information Security and Risk Management Conference, Las Vegas, Nevada, USA

29 September.....................ISACA e-Symposium

30 September Early-bird registration deadline for the Information Security and Risk Management Conference, Amsterdam, The Netherlands

October

14-16 October....................IT Governance, Risk and Compliance Conference, Henderson, Nevada, USA

November

2-6 November....................ISACA Training Week, San Francisco, California, USA

9-11 November..................Information Security and Risk Management Conference, Amsterdam, The Netherlands

SAN FRANCISCO CHAPTER BOARD ROSTER 2009 - 2010

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