

Introduction To IT Auditing For The Non-IT Auditor

Steve Shofner, Kaiser Permanente



Core Competencies Track – Session C11/12

Abstract:

This is an introductory-level course designed to provide a high-level overview of IT Auditing to non-IT Auditors. Here's what you will learn.

Part 1 (C11):

- Define and discuss objectives, risks, and controls and focus on how similar/dissimilar they are between financial/operational audits & IT audits
- Introduce the COBIT framework at a high-level
- Discuss the relationship between automated controls (a.k.a. application controls) and IT general controls

Part 2 (C12):

- Teach attendees 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:

Anyone interested in gaining a better understanding of what IT Auditors do, or anyone wanting to know how easy it can be to test general controls. Primarily, this would include:

- Financial auditors
- Business users responsible for 'desktop applications,' thereby responsible for supporting the audit of those applications
- Business users (or anyone) that want to understand IT general controls and why they matter

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 the IT Senior Manager of the Sarbanes-Oxley (SOX) Program Management Office (PMO) at Kaiser Permanente. Previously, he was the IT Audit Manager at Williams-Sonoma and has ten years of experience with PricewaterhouseCoopers and Ernst & Young, primarily performing external audits and SAS 70 audits. One of his roles with Ernst & Young was the Pacific Northwest Education Coordinator for their IT Audit group. He also spent a rotation in their National practice as a contributor to their IT audit methodologies. Steve has extensive experience working on integrated audits, which seek to maximize audit efficiencies by relying on IT controls to the fullest extent.