

**Accelerating System Development: IT Audit Fieldwork Using Visual
Constructs**

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Core Competencies Track – Session C33

Abstract:

Auditors are trained to deal with numbers; but often not in leveraging the power of visual constructs, such as diagramming, flow-charting, and mind-mapping. Visual Constructs offer a common language to auditors and auditees. When used in an optimum manner, visuals can be a great aid to have a common understanding of the audit domain, developing and ratifying the information flow, and indentifying control gaps and areas of interest. Visuals are also helpful in identifying the root cause of the issue and developing logic for writing observations and findings.

Taking practical examples from the field, the presentation will cover following major areas:

- Audit diagramming to identify information flow, controls and control gaps
- Cross functional or swim lane diagramming to identify issues
- Cause and Effect Diagram to identify the root cause
- Leveraging audit visuals to accelerate writing up observations/ findings

Target Audience:

System Development, IT Auditors and SOX Analysts.

COBIT Objectives:

Speaker Bio:

Sanjay Mathur is an experienced IT and systems development auditor, with expertise in information risk management and information security architecture. Sanjay has worked as a contractor for Inovant for around three years before joining Visa, Inc. as Business Leader, Internal Audit in January 2006. He has extensive risk assessment and audit experience from his previous employment with KPMG, and system development and security architecture expertise through working with several multinationals and local start-ups. He has attained graduate degrees in Business Administrations and Mathematics, and is a certified Information Systems Auditor (CISA) and certified information systems security professional (CISSP).