

Intro to IT Auditing for Non-IT Auditors

Steve Shofner
CEO, The Shofner Group, LLC



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 the owner of The Shofner Group, LLC, an IT and Business Consulting Firm focused primarily on IT Governance, Risk, & Compliance (GRC). Previously, Steve spent almost ten years in two of the Big 4 accounting firms, and many years afterwards working 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 that experience, 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), healthcare, biotech, manufacturing/distribution, retail, and others.

While with Ernst & Young, Steve was the Education Coordinator for their Pacific Northwest 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, seeking to maximize audit efficiencies by relying on IT controls to the fullest extent.