

# Course Description

## Introduction to Information Technology (IT) Audit

### Description:

Information technology (IT) in today's business environment has a direct impact on a company's risk, and this relationship to risk should be an important driver in the internal audit process. IT performs or provides the information needed for many key controls in the business process, but it also brings inherent vulnerabilities.

### Learning Objectives:

The objective of this course is to provide internal auditors with a basic understanding of the IT environment and the associated risks. By the end of the course, the learner will be able to:

- Discuss the origin of the COSO Enterprise Risk Management Integrated Framework
- Discuss, at a high-level, the IT environment
- Identify the most common IT risks
- Describe the difference between general IT controls and application controls
- Describe, at a high-level, the COBIT framework
- Describe how to work with IT Auditors in an integrated IT/process audit

**Estimated Course Duration:** 1 hour (1 CPE)

**Delivery Method:** Online Self-Study

**Field of Study:** Auditing

**Program Level:** Overview

**Prerequisites:** None

**NASBA Publication/Revision Date:** 04/16/07

### Course Outline:

#### Overview of the IT Environment

- IT Organization
- Role of Internal Audit in IT

#### IT Risks

- Objectives of IT Organization
- Types of IT Risks
  - Integrity Risk
  - Access Risk
  - Infrastructure Risk
  - Availability Risk

#### IT Controls

- General Controls
- Application Controls

#### The COBIT Framework

#### Conducting an Integrated Process and IT Audit

- A balanced relationship
- Executing the integrated audit
- Watching for pitfalls
- Findings



Protiviti is registered with the National Association of the State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 450 Fourth Avenue North, Suite 700, Nashville, TN, 37219-2417. Telephone: 615-880-4200. Website: [www.nasba.org](http://www.nasba.org).