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2009 IT Internal Audit Capabilities and Needs Survey

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Internal Audit.



Introduction

IT internal auditors – those who focus specifically on auditing risks within the IT environment and evaluating the design and operating effectiveness of management’s control environment to determine how well risk is mitigated – continue to emerge as integral parts of an organization’s internal audit plan and ongoing activities. Like all of those involved in the internal audit profession, IT internal auditors must be innovative thinkers who are ready to meet a wide range of challenges, explore new technologies, identify and help to mitigate emerging risks, develop creative solutions to complex business and technology challenges, and encourage their organizations to embrace best practices that can enhance all business and IT functions.

In order to achieve these objectives, IT internal audit professionals must demonstrate a strong level of competency in key knowledge areas. To gauge how these professionals perceive their present capabilities, Protiviti recently conducted a survey of IT internal auditors who were asked to answer more than 70 questions in three subject areas: General Technical Knowledge, IT Audit Process Knowledge, and Personal Skills and Capabilities. This survey was adapted from Protiviti’s recent Internal Audit Capabilities and Needs study released earlier this year.¹

The participants’ responses underscore the areas of competency they believe require the most improvement and reveal how they prioritize those needs. Our findings show that automated and continuous monitoring, security and privacy, and fraud identification and prevention are among the top priorities for IT internal auditors. The survey’s results, in particular the ranking of continuous auditing as the top area for improvement under IT Audit Process Knowledge, are consistent with the results of Protiviti’s *2009 Internal Audit Capabilities and Needs Survey*.

We hope our study will be enlightening and useful to local as well as global organizations that are working to enhance their internal audit functions and provide leadership and educational opportunities for their IT internal audit professionals. The findings should be of interest not only to practitioners, but also to audit committees, boards of directors, CEOs, CFOs, CIOs and other company executives and professionals who understand that a nimble, continuously improving and well-supported internal audit function is vital to their organization’s success.

We wish to extend our thanks and appreciation to the more than 200 IT internal audit professionals who participated in our survey. We also would like to acknowledge The Institute of Internal Auditors (www.theiia.org), which has increased the stature of the IA profession worldwide, as well as to ISACA (www.isaca.org), a recognized worldwide leader in IT governance, control, security and assurance.

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¹ For more information, visit www.protiviti.com to obtain a free copy of Protiviti’s *2009 Internal Audit Capabilities and Needs Survey*.

I. General Technical Knowledge

Key Findings

- Automated Segregation of Duties Analysis is viewed as the knowledge area in greatest need of improvement.
- Security and Privacy Audit Tools, ISO 27001, GRC Tools and Technologies, ERM, and ISACA – Val IT also rank highly as areas in need of improvement.
- Areas in greatest need of improvement are not necessarily areas of lowest competency; that is, despite relatively high competency scores in key areas, respondents still see the importance of ongoing improvement.

Table 1: Overall Results, General Technical Knowledge

“Need to Improve” Rank	General Technical Knowledge	Competency (5-pt. scale)
1	Automated Segregation of Duties (SoD) Analysis	2.8
2	Security and Privacy Audit Tools	3.0
3	ISO 27001 (information security)	2.6
4 (tie)	GRC Tools and Technologies	3.0
	ERM	3.2
5	ISACA – Val IT	2.2

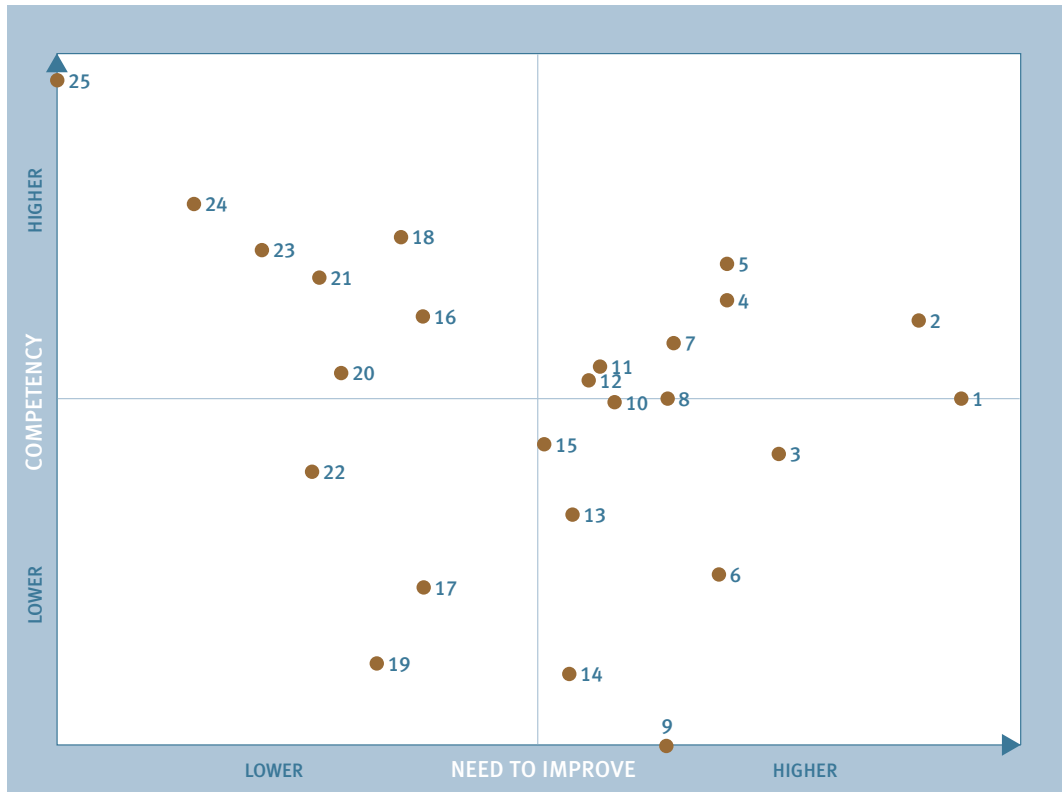
Respondents were asked to assess, on a scale of one to five, their competency in 25 areas of technical knowledge important to IT internal auditing, with one being the lowest level of competency and five being the highest. They then were asked to indicate whether they believed they possess an adequate level of competency or if there is need for improvement, taking into account the circumstances of their organization and the nature of its industry. (For the areas of knowledge under consideration, see sidebar on page 3.) Figure 1 depicts a comparison of “Need to Improve” vs. “Competency” ratings in a General Technical Knowledge landscape.

Segregation of Duties (SoD) risks and the analysis thereof have increased in importance recently for two major reasons: (1) The SoD concept and structure is imbedded in many ERP systems, and (2) there are now cost-effective and high-quality evaluation tools to query and interrogate the SoD structure, tables and rule sets in such a way as to be able to surface and identify SoD-related issues that represent unacceptable levels of risk related to such matters as request, approval, authority, access, procurement, receipt and payment. Also, SoD has become an integral part of the Sarbanes-Oxley control design evaluation consideration. SoD can represent a significant financial statement audit risk as the major accounting firms often will run their own SoD query tools or license such tools to run as part of their control design evaluation for Sarbanes-Oxley or as part of their internal control evaluation for an external financial statement audit for nonpublic companies.

Clearly, SoD and other related IT audit tools provide very beneficial and high levels of efficiency, leverage, coverage and confidence, so it is no surprise that IT auditors continuously seek to be more efficient and effective in their audit approach and scope when using such tools. As GRC has become a new buzzword in the audit world, it is no surprise that IT auditors also seek to be on the leading edge of governance, risk and control matters and concepts, as well as in the use of tools to facilitate the implementation of these new organizational approaches. This desire for new knowledge and expertise is also reflected in the high ranking for ISO 27000, a relatively new standard related to IT security. IT auditors are always seeking to learn and improve their capabilities and keep up technically with the fast-paced world of technology, as well as auditing pronouncements and standards requiring continuous diligence.

Finally, it is notable that the well-known and holistic concept of enterprise risk management (ERM) shows up as an item of top interest, even though this topic is familiar and not really new. ERM also scored in the top five in our overall Capabilities and Needs survey completed by more than 500 internal auditors in each of the last

Figure 1: General Technical Knowledge – Perceptual Map



Areas Evaluated by Respondents

1	Automated Segregation of Duties (SoD) Analysis	14	Basel II
2	Security and Privacy Audit Tools	15	IIA Global Technology Audit Guides (GTAGs)
3	ISO 27001 (information security)	16	COSO Enterprise Risk Management Framework
4	Governance, Risk and Compliance Tools and Technologies	17	AU Section 322
5	Enterprise Risk Management	18	ISACA – CobIT
6	ISACA – Val IT	19	FDICIA
7	IT Infrastructure Library (ITIL)	20	SEC Interpretive Guidance (ICFR)
8	IIA Guide to the Assessment of IT Risks (GAIT)	21	PCAOB Auditing Standard No. 5
9	European Union Directive 95/46/EC (Data Protection Directive)	22	Gramm-Leach-Bliley Act (GLBA)
10	PCI Standards	23	COSO Internal Control Framework
11	Fraud Risk Management	24	IIA Standards
12	IT Governance Institute (ITGI)	25	Sarbanes-Oxley Section 404
13	Six Sigma		

Note: Numbers correspond to text in Figure 1.

three years. From these results, it appears that all auditors, regardless of their specialty, continue to have a high interest in continuously improving their effectiveness and performance in identifying, measuring, prioritizing and helping to manage and mitigate their organizations’ most significant risks to improve their chances of meeting the enterprise’s key strategic, operational, financial and compliance objectives. The respondents seem to agree that this is somewhat of a timeless and foundational topic that always can be honed and enhanced.

II. IT Audit Process Knowledge

Key Findings

- Continuous Auditing is viewed as the area in greatest need of improvement.
- Data Analysis Tools – Statistical Analysis, and Fraud-related skills and capabilities also rate highly as areas for improvement.

Table 2: Overall Results, IT Audit Process Knowledge

“Need to Improve” Rank	IT Audit Process Knowledge	Competency (5-pt. scale)
1	Continuous Auditing	2.9
2	Data Analysis Tools – Statistical Analysis	2.9
3	Fraud – Monitoring	2.9
4	Fraud – Fraud Detection/Investigation	2.9
5 (tie)	Fraud – Fraud Risk Management/Prevention	2.9
	Fraud – Auditing	3.0

Respondents were asked to assess their competency in various skills and areas of knowledge on a scale of one to five, with one being the lowest level of competency and five the highest. They then were asked to indicate whether their level of competency is adequate or in need of improvement – taking into account the circumstances of their company and the nature of its industry. (See sidebar on page 6 for the 85 knowledge areas under consideration.) Some skill areas, such as Assessing Controls Design and Assessing Controls Operating Effectiveness, were subdivided and considered from multiple aspects and at different levels. In Figure 2, a comparison of “Need to Improve” vs. “Competency” ratings are depicted in an IT Audit Process Knowledge landscape.

For several reasons, continuous auditing and continuous monitoring have become areas of high interest again. One reason is the recent Global Technology Audit Guide (GTAG) 3: *Continuous Auditing: Implications for Assurance, Monitoring, and Risk Assessment*, which has been broadly exposed to auditors and discusses the topic. Another is that, like other technology tools, continuous auditing and continuous monitoring increase frequency, scope, integrity of results and other attributes that make these concepts very attractive. Among other key reasons, recent developments in the availability of tools have made continuous auditing more accessible for organizations, and the explosion of ERPs has centralized data repositories that enable enterprisewide continuous auditing more easily.

IT auditors clearly understand the power that technology brings to the business and find it exciting to be able to bring that power to the auditing process itself. Rather than looking through the rearview mirror, with these auditing processes, auditors and their organizations can give immediate analysis and insight. Driving continuous monitoring directly into the business units leverages the use of technology and audit, which improves the controls and evaluation capability right at the business process level – a win-win for all.

Unfortunately, regardless of technology and the evolution of business models and industries, fraud will always be a variable as long as human nature is part of the business process equation. Per our survey results, IT auditors indicate that they recognize this risk and understand that the potential for fraud must be a factor when considering business processes, the applicable supporting technologies and certainly the employees of the organization. However, again, with the advent of more effective IT-based auditing and query tools, technology can improve the audit process around fraud prevention, detection and mitigation.

Figure 2: IT Audit Process Knowledge – Perceptual Map



Of note, in January 2009, The IIA formally released its revised International Professional Practices Framework, which includes revisions to the organization’s *International Standards for the Professional Practice of Internal Auditing*. Among the six new Standards The IIA introduced was one on fraud risk management, which states, “The internal audit activity must evaluate the potential for the occurrence of fraud and how the organization manages fraud risk.”

Areas Evaluated by Respondents

1	Continuous Auditing	30	Auditing IT – Security & Privacy: Internal/External Penetration	58	Auditing IT – Application Security, Controls & Configuration: Application/Role-based Security
2	Data Analysis Tools – Statistical Analysis	31	Top-down, Risk-based Approach to Assessing Internal Control Over Financial Reporting	59	Operational Auditing – Risk-based Approach
3	Fraud – Monitoring	32	Auditing IT – Technology Infrastructure, Components & Configurations: Application Code	60	Assessing Controls Design and Operating Effectiveness (entity level) – Tone/Soft Controls
4	Fraud – Fraud Detection/Investigation	33	Auditing IT – Application Security, Controls & Configuration: ERP Configuration	61	Assessing Controls Design and Operating Effectiveness (process level) – Reliability Controls
5	Fraud – Fraud Risk Management/Prevention	34	Auditing IT – Security & Privacy: Data Privacy - HIPAA	62	Assessing Controls Design and Operating Effectiveness (process level) – Efficiency Controls
6	Fraud – Auditing	35	Assessing IT Application Controls (ITAC)	63	Interviewing
7	Computer-Assisted Audit Techniques (CAATs)	36	Auditing IT – Information Strategy, Records & Data Mgmt: Records Retention	64	Assessing Controls Design and Operating Effectiveness (process level) – Availability Controls
8	Data Analysis Tools – Data Manipulation	37	Auditing IT – Security & Privacy: Data Privacy	65	Assessing Financial/Operational Risk – Process, Location, Transaction Level
9	Auditing IT – Technology Infrastructure, Components & Configurations: Databases	38	Auditing IT – IT Risk Assessment & Planning: IT Audit Scoping & Risk Assessment	66	Assessing Financial/Operational Risk – Entity Level
10	Auditing IT – IT Gov & Mgmt: Crisis Mgmt	39	Auditing IT – Information Strategy, Records & Data Mgmt: Business Intelligence Diagnostics	67	Auditing IT – IT Processes & Operations – Security Administration
11	Auditing IT – IT Gov & Mgmt: Project & Portfolio Mgmt	40	Auditing IT – Security & Privacy: Identity Mgmt/User Administration	68	Auditing IT – Security & Privacy: Security Administration Process
12	Auditing IT – IT Gov & Mgmt: IT Performance, Mgmt & Metrics	41	Auditing IT – Information Strategy, Records & Data Mgmt: Data Mgmt	69	Assessing Controls Design and Operating Effectiveness (process level) – Operational Controls
13	External Quality Assessment (IIA Standard 1312)	42	Internal Quality Assessment (periodic review)	70	Assessing Controls Design and Operating Effectiveness (process level) – Integrity Controls
14	Operational Auditing – Value Cost Improvement & Fair Characteristics of Effective Processes	43	Planning Audit Strategy	71	Assessing IT General Controls – Computer Operations
15	Data Analysis Tools – Sampling	44	Resource Management (hiring, training, managing)	72	Auditing IT – Technology Infrastructure, Components & Configurations: Physical Facility
16	Auditing IT – IT Risk Assessment & Planning: Implement CobIT	45	Auditing IT – IT Processes & Operations: Program Development	73	Assessing Controls Design and Operating Effectiveness (process level) – Financial Controls
17	Use of Self-Assessment Techniques	46	Operational Auditing – Effectiveness, Efficiency and Economy of Operations Approach	74	Assessing Controls Design and Operating Effectiveness (process level) – Financial Controls
18	Auditing IT – IT Risk Assessment & Planning: Integrated Risk Assessments	47	Internal Quality Assessment (ongoing assessment)	75	Assessing IT General Controls (ITGC) – Security Administration
19	Auditing IT – IT Gov & Mgmt: IT Alignment With Business Strategy	48	Auditing IT – IT Gov & Mgmt: Disaster Recovery Planning	76	Financial/Operational Audit Planning – Entity Level
20	Auditing IT – IT Gov & Mgmt: IT Investment Management	49	Presenting to Senior Mgmt	77	Conducting Opening/Closing Meetings
21	Auditing IT – Technology Infrastructure, Components & Configurations: Network	50	Presenting to Audit Committee	78	Assessing Controls Design and Operating Effectiveness (entity level) – Monitoring Controls
22	Auditing IT – Application Security, Controls & Configuration: ERP Security & SoD	51	Auditing IT – IT Gov & Mgmt: IT Compliance Auditing	79	Assessing Controls Design and Operating Effectiveness (process level) – Compliance Controls
23	Auditing IT – Security & Privacy: Data Privacy - Payment Card Industry (PCI)	52	Auditing IT – IT Gov & Mgmt: Continuity	80	Assessing IT General Controls – Change Mgmt
24	Auditing IT – Security & Privacy: Data Privacy - Service Provider Relationships	53	Auditing IT – Application Security, Controls & Configuration: Transactional Data Integrity	81	Financial/Operational Audit Planning – Process, Location, Transaction Level
25	Auditing IT – IT Gov & Mgmt: IT Gov Assessments	54	Assessing IT General Controls: Program Development	82	Recommendations
26	Auditing IT – Security & Privacy: Data Privacy - Gramm-Leach-Bliley Act (GLBA)	55	Auditing IT – IT Processes & Operations: Service & Change Mgmt	83	Assessing Controls Design and Operating Effectiveness (entity level) – Compliance Controls
27	Marketing Internal Audit Internally	56	Auditing IT – IT Processes & Operations: Computer Operations	84	Assessing Controls Design and Operating Effectiveness (entity level) – Company-level Controls
28	Auditing IT – Technology Infrastructure, Components & Configurations: Operating Systems	57	Report Writing	85	Assessing Controls Design and Operating Effectiveness (process level) – Effectiveness Controls
29	Auditing IT – IT Processes & Operations: ITIL Processes				

Note: Numbers correspond to text in Figure 2.

III. Personal Skills and Capabilities

Key Findings

- Developing Other Board Committee Relationships is viewed as the knowledge area in greatest need of improvement and the area with the lowest competency (this finding is consistent with Protiviti’s 2009 *Internal Audit Capabilities and Needs Survey*).
- Other areas rating highly as key areas for improvement include Developing Outside Contacts/Networking, Leadership (within the IA profession), Developing Audit Committee Relationships and Negotiation.
- Areas rated as high competency include Change Management, Leveraging Others’ Expertise, Presenting (in small groups) and Written Communication.

Table 3: Overall Results, Personal Skills and Capabilities

“Need to Improve” Rank	Personal Skills and Capabilities	Competency (5-pt. scale)
1	Developing Other BC Relationships	3.2
2	Developing Outside Contacts/Networking	3.4
3	Leadership (within the IA profession)	3.4
4	Developing AC Relationships	3.3
5	Negotiation	3.6

Respondents were asked to assess on a scale of one to five – with one being the lowest level of competency and five the highest – their competency in 18 types of Personal Skills and Capabilities. They were then asked to indicate whether they believe their competency level is adequate or requires improvement, taking into account the circumstances of their organization and the nature of its industry. (See sidebar on page 8 for a list of the 18 areas of knowledge under consideration.) Figure 3 depicts a comparison of “Need to Improve” vs. “Competency” ratings in a Personal Skills and Capabilities landscape.

By citing Developing Other Board Committee Relationships as their top area for desired improvement, IT auditors are in complete alignment with the more than 1,600 internal auditors who completed our three Internal Audit Capabilities and Needs surveys conducted since 2006. This is a key aspiration all internal auditors should have to continue to broaden internal audit’s reach and impact on the organization, especially in the governance arena. Similar to the broader study participants, the other top items shown above are closely consistent with the results from our general studies. This is notable because, in general, all auditors – regardless of focus or specialty – should have the same desire for excellence around similar personal skills and capabilities.

Negotiation, also ranked in the top five, is perhaps one of the most important but artful soft skills an auditor can obtain. For an auditor to be successful in an environment with many stakeholders – often driven by different and even conflicting goals and metrics – well-developed negotiation skills are a must. While the actual competency score shown here is quite high, improvement probably always will be sought in this critical skill area.

Figure 3: Personal Skills and Capabilities – Perceptual Map



Areas Evaluated by Respondents

1	Developing Other Board Committee Relationships	10	Creating a Learning IA Function
2	Developing Outside Contacts/Networking	11	Leadership (within your organization)
3	Leadership (within the IA profession)	12	Personnel Performance Evaluation
4	Developing Audit Committee Relationships	13	Coaching/Mentoring
5	Negotiation	14	Time Management
6	Persuasion	15	Written Communication
7	Presenting (public speaking)	16	Presenting (small groups)
8	Developing Rapport With Senior Executives	17	Leveraging Others' Expertise
9	Strategic Thinking	18	Change Management

Note: Numbers correspond to text in Figure 3.

Methodology

More than 200 IT internal audit professionals completed surveys for Protiviti's IT Internal Audit Capabilities and Needs Survey. The survey consisted of a series of questions grouped into three divisions: General Technical Knowledge, IT Audit Process Knowledge, and Personal Skills and Capabilities. Participants were asked to assess their skills and competency by responding to questions concerning 125 topic areas. The purpose of this survey was to elicit responses that would illuminate the current perceived levels of competency in the many skills necessary to today's IT internal auditors, and determine which knowledge areas require the most improvement.

Respondents included attendees at the ISACA 2008 North American CACS Conference, along with web-based participants through KnowledgeLeader (www.knowledgeleader.com), a subscription-based Protiviti website designed to assist internal audit professionals with finding information, tools and best practices they can use to improve the efficiency and quality of their work. In addition, surveys were forwarded to other IT internal audit professionals who expressed an interest in participating.

About Protiviti

Protiviti (www.protiviti.com) is a global business consulting and internal audit firm composed of experts specializing in risk, advisory and transaction services. The firm helps solve problems in finance and transactions, operations, technology, litigation, governance, risk, and compliance. Protiviti's highly trained, results-oriented professionals provide a unique perspective on a wide range of critical business issues for clients in the Americas, Asia-Pacific, Europe and the Middle East.

Protiviti is proud to be a Principal Partner of The IIA. More than 700 Protiviti professionals are active members of The IIA, and these members are actively involved with local, national and international leadership to provide thought leadership, speakers, best practices, training and other resources that develop and promote the internal audit profession.



Protiviti, which has more than 60 locations in the Americas, Asia-Pacific and Europe, is a wholly owned subsidiary of Robert Half International (NYSE symbol: RHI). Founded in 1948, Robert Half International is a member of the S&P 500 index.

About Our IT Internal Audit Services

Protiviti's IT internal audit services help organizations understand their key technology risks and how well they are mitigating and controlling those risks. We also provide insight into the threats inherent in today's highly complex technologies. Protiviti provides a wide range of services for IT internal audit outsourcing and co-sourcing. The Protiviti methodology, which is both COSO- and CobIT-based, facilitates an overall IT internal audit management team (either Protiviti-led, client-led, or in combination) with execution of individual projects by subject-matter experts in each IT audit area.

KnowledgeLeaderSM is a subscription-based website that provides information, tools, templates and resources to help internal auditors, risk managers and compliance professionals save time, stay up-to-date and manage business risk more effectively. The content is focused on business risk, technology risk and internal audit. The tools and resources available on KnowledgeLeader include:

- Audit Programs – A wide variety of sample internal audit and IT function audit work programs are available on KnowledgeLeader. These work programs, along with the other tools listed below, are all provided in downloadable versions so they can be repurposed for use in your organization.
- Checklists, Guides and Other Tools – More than 600 checklists, guides and other tools are available on KnowledgeLeader. They include questionnaires, best practices, templates, charters and more for managing risk, conducting internal audits and leading an internal audit department.
- Policies and Procedures – KnowledgeLeader provides more than 200 sample policies to help in reviewing, updating or creating company policies and procedures.
- Articles and Other Publications – Informative articles, survey reports, newsletters and booklets produced by Protiviti and other parties (including Compliance Week and Auerbach) about business and technology risks, internal audit and finance.
- Performer Profiles – Interviews with internal audit executives who share their tips, techniques and best practices for managing risk and running the internal audit function.

Key topics covered by KnowledgeLeader:

- Business Continuity Management
- Control Self-Assessment
- Corporate Governance
- COSO
- Credit and Operational Risk
- Enterprise Risk Management
- Fraud and Ethics
- Internal Audit
- Sarbanes-Oxley Act
- Security Risk
- Technology Risk

KnowledgeLeader also has an expanding library of methodologies and models – including the robust Protiviti Risk ModelSM, a process-oriented version of the Capability Maturity Model, the Six Elements of Infrastructure Model, and the Sarbanes-Oxley 404 Service Delivery Model.

Furthermore, with a KnowledgeLeader membership, you will have access to AuditNet Premium Content; discounted certification exam preparation material from ExamMatrix; discounted MicroMash CPE Courses to maintain professional certification requirements; audit, accounting and technology standards and organizations; and certification and training organizations, among other information.

To learn more, sign up for a complimentary 30-day trial by visiting www.knowledgeleader.com. Protiviti clients and alumni, and members of The IIA, ISACA and AHIA, are eligible for a subscription discount. Additional discounts are provided to groups of five or more.

KnowledgeLeader members have the option of upgrading to KLplusSM. KLplus is the combined offering of KnowledgeLeader's standard subscription service plus online CPE courses and risk briefs. The courses are a collection of interactive, Internet-based training courses offering a rich source of knowledge on internal audit and business and technology risk management topics that are current and relevant to your business needs.

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