

Educating Generalist Auditors To Perform Basic IT Auditing

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UNIVERSITY OF MINNESOTA

Training Outline

Positioning for success by answering the:

- ◆ Why?
- ◆ What?
- ◆ How?
- ◆ Who?
- ◆ When?

Family Feud Game

- Make a list of 10 reasons
Why we want generalist auditors
doing IT auditing?
- Every unique reason (not on other
teams list or my list) receives 5 points
- Every reason that matches my top 5
reasons receives 2 points
- Every reason that matches my top 5
order receives 2 additional points

Why we want generalist auditors doing IT auditing?

1. Cost reduction
2. Limited audit resources
3. Job enrichment
4. Want to avoid gaps in evaluation
5. Technology becoming a greater component of strategic plan

Supporting A Trajectory For Success

What are the challenges?

- IT is constantly changing
- IT is complicated and as a result IT auditing is more complicated
- Some IT staff can be intimidating to generalist auditors
- Many generalist auditors have little or no formal education in IT
- Do not have policies on all of the areas being considered in IT audits
- Difficult to do IT auditing as a cookie cutter approach

How is the U of M approaching this?

- Clearly define department expectations for generalist to do IT audit work
- Outline benefits for generalist auditors doing IT audit work
- Define upfront preliminary scope of IT audit work for departmental audits

Create a tool kit

- Outline goals for audit
- Create template of audit program for IT portion of audit
- Create template of bridge/risk matrix for IT portion of audit
- Create summary of IT policies
- Use audit follow-up database as source for drafting IT audit findings

Support program

- Be available for coaching
- Do ride-alongs for IT interviews, pre-exits, exits
- Identify coaching resources within department (i.e., IT audit staff)
- Create mentoring resources

Other Education

- Get IT staff to provide educational programs
- Get IT staff to do role-playing in front of staff where IT staff take on role of auditor and client
- Have staff attend professional education programs on IT

Who do we start with?

- Most interested
- Staff with some IT aptitude
- Most curious
- Those with strong analytical skills

When do we start?

- In audits where:
 - ◆ IT process is relatively standard
 - ◆ IT staff is friendly/supportive
 - ◆ IT is important but not critical
 - ◆ Have an idea what the IT findings may be before the audit starts

Review

- Why do we want generalists doing IT auditing?
- What are the challenges?
- How do we get started?
- Who do we start with?
- When do we start?

Next Set Of Questions

- What strategies do we have for developing leadership in our IT audit staff?
- How do we do succession planning for the leadership of the IT audit function?



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