



AUDITING INFORMATION TECHNOLOGY USING THE CONTROL  
OBJECTIVES FOR IT (COBIT) FRAMEWORK  
SEPTEMBER 17<sup>th</sup> – 18<sup>th</sup> 2007

14 HOURS OF CONTINUING PROFESSIONAL DEVELOPMENT

## Introduction

This course provides an overview of auditing Information Technology general (or infrastructure) and application controls using the Control Objectives for IT (COBIT) framework. The linkage of general and application controls is also explored, along with testing of computerized controls. The course is based on COBIT 4.1 published by ISACA and the IT Governance Institute. COBIT 4.1 is also available as a complimentary download from [www.ISACA.org](http://www.ISACA.org) but is not required during the course.

## Objective

The objectives are to:

- Develop an understanding of the information technology environment in which automated applications run
- Learn about the components of automated applications and how those applications relate to business processes
- Understand the importance and approach to integrating business process and information system audits
- Develop auditors who can expand the scope of business process audits to encompass the underlying automated applications
- Introduce and practice using the Control Objectives for Information Technology (COBIT) framework

## Target

The course is designed for:

- Experienced senior-level auditors, directors and managers who want to learn the basics of IT auditing
- Information technology audit personnel who want to compare their IT audit approaches to those of other companies auditors
- Information technology security and control personnel who want to learn about IT controls



The class format is small and large group discussions, case studies, practical exercises, facilitator presentations and skill practices.

## Pre-requisites

Participants should be familiar with auditing concepts, with knowledge similar to that provided by basic auditing techniques courses. Similar topics are also covered in Parts 1, 2 and 3 of Sawyer's Internal Auditing 5th Edition. All participants should also be familiar with basic IT concepts.

## Course Outline

### DAY 1:

#### **The Audit Environment**

- Definition of auditing and the Professional Practices Framework
- The audit process
- Definitions of internal control
- The COBIT framework – brief overview

#### **The Information Technology (IT) Environment**

- IT organizational structures
- Physical and logical architectures
- Data organization and databases
- IT infrastructure

#### **IT General Controls or Infrastructure Audits**

- General and application controls
- Practice Advisory 2100-11 Effect of Pervasive IS Controls
- General control audit steps

### DAY 2:

#### **Application Controls Audits**

- Paperless processes
- Practice Advisory 2100-9 Application Systems Review
- Application review audit steps

#### **Case Study**

- The general control environment of IT
- Internal controls related to the infrastructure of a computerized system
- The different types of IS general controls reviews
- Evaluating IT infrastructure controls using COBIT



## THE FACILITATOR:

### **LARRY HUBBARD**

CPA, CIA, CISA, CCSA

Larry Hubbard is a professional trainer and consultant with a broad background in accounting, auditing and finance. His experience includes audit management; information systems, financial, and operational auditing; financial reporting; consulting and training; and organization directorship. As principal of Larry Hubbard & Associates Larry delivers highly interactive, practical training and consulting to internal auditors and other professionals.

Larry is a frequent author, course leader, and speaker for The Institute of Internal Auditors and other professional organizations. Larry specializes in leading control self-assessment, creative thinking, information technology, operational auditing, and risk assessment courses. Larry authored The IIA's Introduction to CSA, CSA Facilitation Techniques, Operational Auditing, and Financial Literacy for Auditors courses. He is a contributing author to the CSA Sentinel publication, a member of the Editorial Advisory Board for Internal Auditor magazine, and published A Practical Guide to CSA. He is also a qualified validator for internal audit Quality Assessment Reviews. Additionally, Larry is a senior consultant with Watkins, Meegan, Drury and Company in Bethesda, Maryland and with HNC Company in Riyadh, Saudi Arabia.

Prior to founding Larry Hubbard & Associates, Larry was training manager for Mobil Corporation in Fairfax, Virginia, and helped plan the audit department's implementation of control self-assessment, a worldwide risk assessment methodology, and self-directed work teams. Additionally, he helped develop the training programs used to combine Mobil's 25 separate audit departments into a single, worldwide department. Immediately prior to his training position, Larry was administration director for Mobil Oil in Wellington, New Zealand. He was responsible for 200 professionals in accounting, auditing, information systems, purchasing, and tax functions, and a member of the steering committee for the implementation of the SAP accounting system in Australia and New Zealand. Earlier in his career at Mobil, Larry was financial reporting manager, audit manager, and information systems audit supervisor. Before joining Mobil, Larry was a manager at Ernst & Young in Dallas, Texas, specializing in information technology audits.

Larry received his MS degree in Computer Science from the University of North Texas and his BS degree in Mathematics from West Texas State University. He now lives in Bethesda, Maryland, and is a Certified Public Accountant, a Certified Internal Auditor, a Certified Information Systems Auditor, and is certified in Control Self-Assessment. Also, Larry is a board member and past president of the Northern Virginia Chapter of The IIA and a member of the AICPA and ISACA. When he is not working, tinkering with one of his many personal computers, or running agility with his Shetland Sheepdogs, Larry is an avid gardener, backpacker, and scuba diver.



## AUDITING INFORMATION TECHNOLOGY USING THE CONTROL OBJECTIVES FOR IT (COBIT) FRAMEWORK

**SEPTEMBER 17<sup>th</sup> – 18<sup>th</sup> 2007**

**8:00am-4:00pm**

**CDN Conference Facilities**

**10 Cipriani Boulevard**

**Port of Spain**

**Trinidad and Tobago**

REGISTRATION FORM

NAME:

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JOB TITLE:

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COMPANY NAME:

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COMPANY ADDRESS:

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PHONE:

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FAX NO:

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E-MAIL ADDRESS:

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SIGNATURE:

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COURSE PRICE: US\$1190.00 + 15% VAT or US\$1,368.50 VAT Inclusive

This covers the cost of tuition, course materials, lunch and refreshments.

In order to ensure that you have a booked place, you must complete and sign the registration form signifying your confirmed attendance at the above seminar and payment in full.

CANCELLATION POLICY

A participant's cancellation is in effect immediately upon notice to CDN without penalty on or before **Monday 10<sup>th</sup> September 2007**. A cancellation fee of 50% is applicable after this date.

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