



# SOLVING THE ROADBLOCKS OF IT AUDITING

DUFFY BLACKBURN

CPA, CFE, CISA, MBA, MAFM / WILL COUNTY, ILLINOIS AUDITOR

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# AGENDA

Topic
What do we mean by a "roadblock"
Short overview of Steps of it audit
Short overview of Goals of it audit
Roadblocks of an IT Audit
IIA guidance to these related challenges

## OBJECTIVES

- By the end of this course, you will be able to:
  - **Describe** the *major steps and goals* of an audit of information systems
  - **Examine** *common roadblocks* to reaching goals of an information systems audit
  - **Connect** *guidance* for audit engagement procedures to solutions for these challenges.

## ROADBLOCK – A BARRIER TO PROGRESS



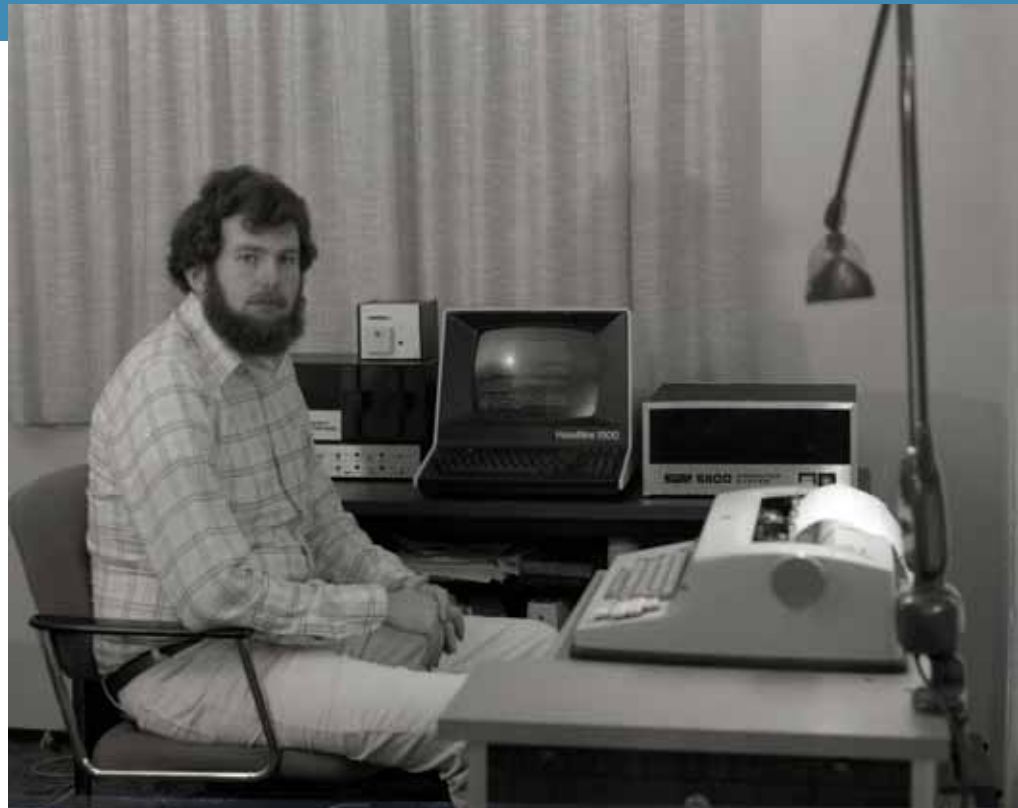
## STEPS OF IT AUDIT

- Plan
- Perform Audit
- Report



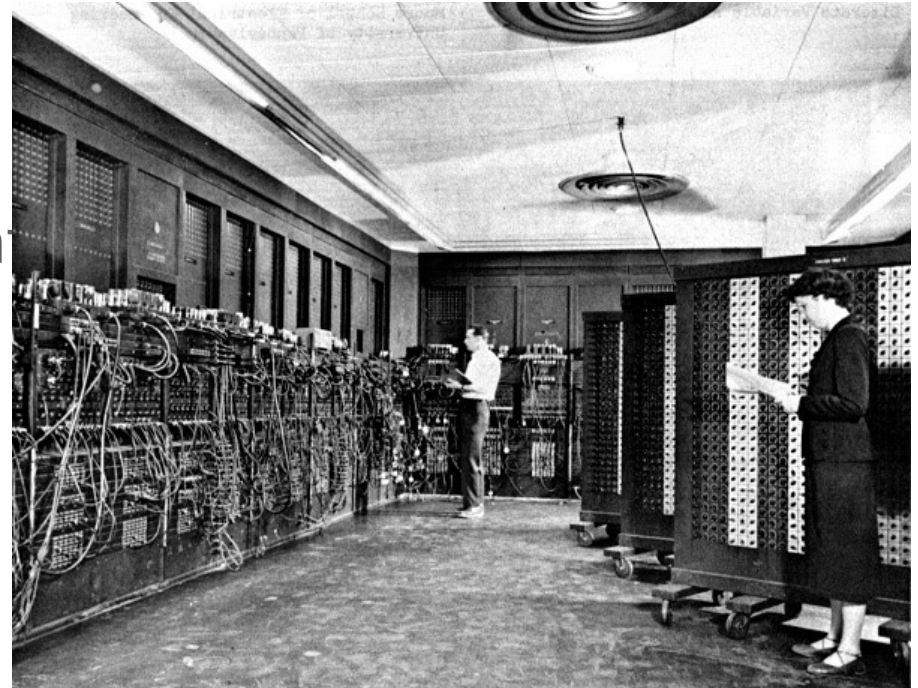
# STEPS OF IT AUDIT

- Define
  - Risks
  - Objectives
  - Scope



# GOALS OF IT AUDIT

- Helping client reach objectives
- Optimal IT Control environment
- Continuous improvement





# ROADBLOCKS

- Expert knowledge of IT systems
- Simple immediate goals
- Optimistic perceptions



# ROADBLOCKS

- Risk assessment misunderstanding
- CEO's tone at the top missing
- Cowboy coding



# ROADBLOCKS

- Questions we receive:
  - Why do you need this?
  - Why is the auditor involved?
  - Why are we involved?



## CONNECTING GUIDANCE

- Internal Audit Process *Maturity*
- *Awareness*
- View as opportunity to *build credibility* in each audit



## CONNECTING GUIDANCE

- Clear understanding of *scope*
- Engagement client *feedback*
- Dual *reporting* to CEO, committee, and department



# QUESTIONS AND ANSWERS?

END OF PRESENTATION

# THANK YOU FOR YOUR TIME AND ATTENTION!

IIA CHAPTER CHICAGO | 58<sup>TH</sup> ANNUAL SEMINAR