

# Larry Hubbard & Associates

## Evaluating IT Controls Using COBIT (COBIT)

### Course Outline

#### Course Description

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 4.0* published by ISACA and the IT Governance Institute. *COBIT 4.0* is available as a complimentary download from [www.ISACA.org](http://www.ISACA.org), but is not required during the course.

#### Intended Audience

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

#### Pre-requisites

No advance preparation or prerequisites are necessary for this course but a basic knowledge of internal auditing techniques will be useful. The minimum concepts are in Chapters 1, 2, 3 and 22 in *Sawyer's Internal Auditing 5<sup>th</sup> Edition*. All participants also should be familiar with basic IT concepts.

#### Course Leader

Larry Hubbard is a professional trainer and consultant with a broad background in accounting, auditing, and finance. Prior to founding Larry Hubbard & Associates, Larry's work experience included Mobil Corporation and Ernst & Young. More information is at: [www.LHubbard.com](http://www.LHubbard.com).

### General Course Outline

#### The Audit Environment

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

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### **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

### **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

### **Administration:**

The program level is basic. The delivery method is Group-Live and 15 CPE hours in the Auditing field of study are available.

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