COURSE SYLLABUS

Information Technology for Auditors Course (Self-Paced)

Learn about the components of IT systems, their development and management, and understand your responsibilities under federal auditing standards, including FISCAM, NIST, and peer guidance.

> Group classes (Live Online) and onsite training are available for this course. For more information, email onsite@graduateschool.edu or visit: https://www.graduateschool.edu/courses/information-technology-for-auditors-course-self-paced



support@graduateschool.edu •
(888) 744-4723

Course Outline

Module 1: Basic Computer Concepts, Components, and Terms

- Organization of IT processes, including hardware, software, data, people, and management structures.
- System components for non-networked and networked environments, including servers, clients, and peripherals.
- Software types: operating systems, access control, database management, and application software.
- Data hierarchy, structures, storage media, and data reliability per GAO guidance.

Module 2: Impact of Information Technology on the Auditor

- Changes in audit evidence resulting from information technology.
- Changes in audit methodology driven by IT environments.

Module 3: Protection of Information Assets

- Types of security protection required for information assets.
- Critical success factors for effective security.
- Security mechanisms including access control software, encryption, and layered security.

Module 4: Contingency Planning

- Processes involved in contingency planning, including business impact analysis.
- Critical success factors for effective planning.
- Alternative recovery methods, strategies, and plan testing.

Module 5: Systems Development, Acquisition, Implementation, Maintenance, and Review

- Common software problems and the classic system development life cycle.
- Acquisition of vendor packages and systems maintenance methodologies.
- Reviewing the internal control structure designed into systems.

Module 6: Internal Controls

- Internal control frameworks: COSO, COBIT, FISCAM, and related standards.
- Classification of controls: preventive, detective, and corrective; general and application.
- Application controls for input, processing, and output.
- Requirements for an effective system of internal controls in the federal environment.

Module 7: Auditing Standards and Guidelines

- Government Auditing Standards, 2024 Revision (GAO-24-106786), including audit risk, data reliability, and information systems controls.
- Federal Information System Controls Audit Manual (FISCAM).
- IIA Global Technology Audit Guides (GTAGs) covering cybersecurity, application controls, IT governance, and more.
- ISACA Control Objectives for Information and Related Technology (COBIT).