COURSE SYLLABUS

Information Technology for Auditors Course

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



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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).