



OPERATIONAL PROCEDURES	Procedure No.	PAGE 1 OF 3
	290.00 CONSIDERATION OF INFORMATION TECHNOLOGY LAST REVISED: <i>MAY 27, 2016</i>	

CONSIDERATION OF INFORMATION TECHNOLOGY

DEFINITIONS –

INFORMATION TECHNOLOGY AUDIT, OR INFORMATION SYSTEMS AUDIT – is an examination of the management controls within an [information technology \(IT\) infrastructure](#). The evaluation of obtained evidence determines if the information systems (IS) are safeguarding assets, maintaining [data integrity](#), and operating effectively to achieve the organization's goals or objectives. These reviews may be performed in conjunction with a [financial statement audit](#), [performance audit](#), or other forms of attestation engagements.

PURPOSE –

- Provide reasonable assurance of the AD's conformance with professional standards specifically as they relate to consideration of IT at the following levels:
 - As an integral part of each engagement through the development of specific engagement actions/steps; and
 - The organization's commitment to enhance general staff knowledge of IT consideration requirements to meet IIA standards.

BACKGROUND –

Professional standards promulgated by the IIA and GAO, require consideration of IT as it relates to the scope and objectives being audited/reviewed. There is further guidance issued by the Information System Audit and Control Association (ISACA).

ISACA has developed a framework for auditors to apply within the context of information technology. The two primary perspectives are:

- Overall process and function of IT and IS within the organization and
- Specific consideration of IT and IS within the context of each audit/engagement objective.

The "Control objectives for information and related technology" (CoBIT) defines 34 generic processes to manage IT as an integral function to the strategy, mission and objective of the organization. Each process is defined together with process inputs and outputs, key process activities, process objectives, performance measures and an elementary maturity model.

The AD will apply our growing knowledge of this framework in our assessment of risk, controls and performance of the IT environment when planning our work and meeting our mission and objectives as the primary audit organization within the City of Houston.

APPROACH AND METHODOLOGY –

The approach and methodology in use to appropriately incorporate consideration of IT in audit scope and objectives is as follows:

- Staff training and development;
- Inclusion of IT consideration steps in standard engagement activities; and
- Review and maintenance.



OPERATIONAL PROCEDURES	Procedure No.	PAGE 2 OF 3
	290.00 CONSIDERATION OF INFORMATION TECHNOLOGY LAST REVISED: MAY 27, 2016	

STAFF TRAINING AND DEVELOPMENT –

In order to continuously improve staff capabilities in consideration of IT the AD maintains memberships with professional organizations and participates in training conducted by those organizations. In addition the AD considers the following sources of data for guidance in this area:

- GAGAS and the IIA Standards and Practice Advisories;
- Information Systems Auditing and Control Association (ISACA) standards and related COBIT framework
- IIA and AD Codes of Ethics;
- The Audit Charter;
- Applicable legal and regulatory requirements;
- Best practices of the profession;
- Documentation necessary to support compliance;
- Continuous monitoring activities of Quality and Improvement.

STANDARD ENGAGEMENT ACTIVITIES

The AD has established standard steps to ensure consideration of IT and data from systems in each engagement. Those steps are embedded in our current audit templates and are updated as needed. The AD also:

- Considers risk in IT environments implemented in support of business objectives;
- Leverages the use of IT tools to assist AD staff;¹

RELEVANT PROFESSIONAL STANDARDS AND GUIDANCE

GAGAS

INFORMATION SYSTEMS CONTROLS 7.23 – 7.27

IIA STANDARDS

2120.A1 - EVALUATING RISK EXPOSURES RELATING TO THE ORGANIZATION'S GOVERNANCE, OPERATIONS, AND INFORMATION SYSTEMS REGARDING THE RELIABILITY AND INTEGRITY OF FINANCIAL AND OPERATIONAL INFORMATION.

IIA PRACTICE ADVISORIES

2130-1	ASSESSING THE ADEQUACY OF CONTROL PROCESSES
2130-1-1	INFORMATION RELIABILITY AND INTEGRITY
2130-1-2	EVALUATING AN ORGANIZATION'S PRIVACY FRAMEWORK

¹ The AD uses various technology tools to execute its mission, such as (Audit Management Software, ACL/Analytics, dedicated server and database to host data from multiple sources, Excel, Access, etc.)

OPERATIONAL PROCEDURES	Procedure No. 290.00 CONSIDERATION OF INFORMATION TECHNOLOGY <hr/> LAST REVISED: MAY 27, 2016	PAGE 3 OF 3
-----------------------------------	---	------------------------

CHANGE HISTORY

Chg #	Date	Section	Description/Reason