

IKAF CIA-P4 Information Systems Audit Syllabus and Study Guide

*CIA Certified Internal Auditor in Private and Public Sector Qualification
(Based on IIA Certifications)*

This syllabus and study guide is designed to assist in teaching and learning, also is intended to provide detailed information on the qualification, module and study guide.

Qualification Structure

It explains the content of Certified Internal Audit Qualification level, which also includes the Information Systems Audit Module. Explains the connection of this module to other levels and modules of qualification; modules included at the specified level as well as membership criteria; as well as the characteristics of lectures that are held during the certification period. Modules and Qualifications are also presented through diagrams.

Module

It explains briefly the reasoning of the module's importance, the general and detailed objectives of the module and, also shows in the widest sense the skills that will be developed during the study of the module. The relation of the module to the other modules is presented through a diagram representing the links between them; in order to be as clear as possible for the reader. Also, topics that belong to the module are described; also, how the module's topics and subthemes are planned. Moreover, the form of examination and evaluation is explained in detail, what the exam will consider and why. In the end, the module's content is attached.

Syllabus Structure

It explains the syllabus content of the module Information Systems Audit, part of the Certified Internal Audit Qualification Level. This module contains the main reasoning, aim, and capabilities expected to get learned during the course of the study. In addition, the syllabus includes the topics of the modules, the structure of the examination after the successful completion of the module as well as reading and scheduling the time.

Study Guide

This is the main document that students, education and content providers should use as the basis of their studies, instruction and materials. Examinations will be based on the detail of the study guide which comprehensively identifies what could be assessed in any examination session. The study guide is a precise reflection and breakdown of the syllabus. It is divided into sections based on the main capabilities identified in the syllabus. These sections are divided into subject areas which relate to the sub-capabilities included in the detailed syllabus. Subject areas are broken down into sub-headings which describe the detailed outcomes that could be assessed in examinations

QUALIFICATION STRUCTURE

*CIA Certified Internal Auditor in Private and Public Sector Qualification
(Based on IIA Certifications)*

Unlike any other available qualification a Certified Internal Auditor is committed to serving in the public interest and to all those who rely upon the assurance that internal auditors provides. Certification at the Internal Auditor level is the best way to become a professional, fully qualified internal auditor able to make a significant contribution to the success of an organization at the highest possible level by being a trusted team advisor with a senior team in the company. The title as Internal Auditor receives those who have completed our professional qualifications and who have demonstrated the influence and leadership in their role as an internal auditor.

IKAF Certification is the primary professional qualification for practicing the profession of internal auditor in various sectors, carrying out activities such as: risk management, control and governance, strongly rooted in the contextual practice in which internal audit operates. Unlike any other available qualification, it is specifically designed to meet the needs of internal audit and is a benchmark for the profession, based on internationally accepted standards.

Certified Internal Auditor Candidates should demonstrate knowledge of Information Systems Audit Module.

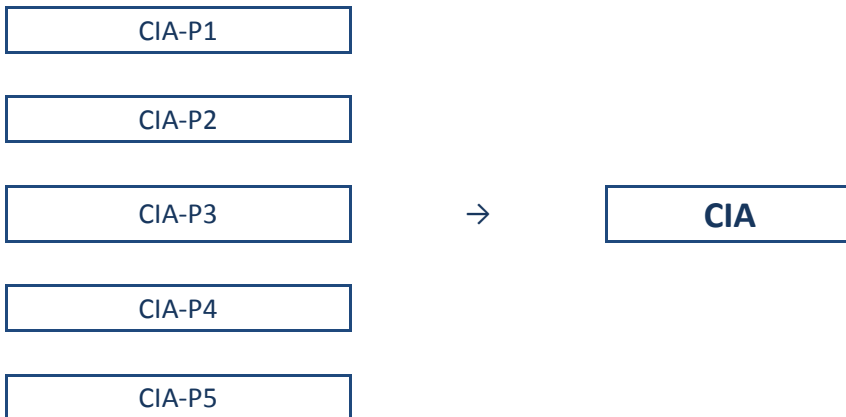


Diagram.1: Certified Internal Auditor Qualification relations with other modules and certified qualifications

Modules

CIA Certified Internal Auditor Qualification Level consists of five modules and is mandatory to pass all five in order to obtain the title:



Diagram.2: CIA Certified Internal Auditor Qualification Level Modules

Qualification and Membership Criteria: Certified Internal Auditor

- University Degree;
- Proof for at least three (3) years of verified work experience in accounting - which can be acquired during or after the training;
- Have attended and passed five (5) certification exams for this purpose (Exam is passed if 50% of test points are reached) ;
- A person who has been certified in this qualification by IKAF and continues to have a regular membership status of the IKAF has the right to use the title "Certified Accountant" by fulfilling all of the above criteria;
- Regular members of the IKAF to use the title "Certified Accountant" are required to attend Continuing Professional Development (CPD) as defined in the IKAF Regulation.

Training Features:

- A comprehensive review of modules and during the training, participants will be provided with case studies, exercises similar to those given in the IIA exams, and mock exam.
- Trainers are holding professional qualifications, and well experience in their field
- IIA's materials shall be used in the training
- Upon completion of this course, participants will be able to take the exams of modules at IKAF center.

SYLLABUS STRUCTURE

Rationale

This is a narrative explaining how the syllabus is structured and how the main capabilities are linked. The rationale also explains in further detail what the examination intends to assess and why.

Relational diagram linking modules

This diagram shows direct and indirect links between this exam and other exams preceding or following it. It indicates where you are expected to have underpinning knowledge and where it would be useful to review previous learning before undertaking study.

Overall Aim

This explains briefly the overall objective of the syllabus and indicates in the broadest sense the capabilities to be developed within the exam.

Main Capabilities

The aim of the syllabus is broken down into several main capabilities which divide the syllabus and study guide into discrete sections.

Topics

Certain topics that module contains and that will be treated during tuitions.

Examining Structure

This section briefly explains the structure of the examination and how it is assessed.

Annex: Detailed Syllabus

This shows the breakdown of the main capabilities (sections) of the syllabus into subject areas. This is the blueprint for the detailed study guide.

MODULE

This syllabus and study guide is designed to help with study planning and to provide detailed information on what could be assessed in any examination session.

Rationale

The syllabus focuses on explaining all aspects of internal IT audit, from the description of the creation of audit programs and the audit process to the identification of relevant standards, methodologies, comprehensive frameworks, and credible sources of IT audit guidance.

Information Systems Audit

Diagram.1: Module

Now, in the Digital Age, the economic success of an organization naturally depends on the modern information technology, in which the companies support its operations, achieving mission and business objectives. This is the main reason why the organization expresses an interest in ensuring the effectiveness of IT usage. In addition, organizations aim to ensure that IT systems and processes are functioning properly. Furthermore, they want that asset of the IT and other resources to be efficiently allocated and that appropriate measure to be taken to secure them.

IT audit helps the organization to properly understand, carefully evaluate and improve the use of controls to protect IT, measure and correct performance, and achieve targeted objectives and possible outcomes.

IT audits are conducted by internal auditors working for the organization, subjects of the audit and external auditors engaged by the organization. The processes and procedures followed in internal and external auditing are relatively similar, but their roles in the organization they audit are significantly different.

Aim

Understanding, evaluating and improving the use of controls to protect ITs, measuring and correcting performance, and achieving targeted objectives and outcomes.

Main capabilities

- Addressing basic principles and basic accounting concepts for standards, such as relevance, reliability, maturity, and so on.

- Understanding and enhancing IT Auditing, by Explaining Audit Types, IT Auditing Areas, IT Auditing Standards, Guidelines, Tools and Techniques.
- Meaning of Audit Planning, Internal Controls, IT Risks and the IT Audit Process
- Understanding IT governance, and Internal Auditor's role in IT governance
- IT Planning Phases, Project Auditing Plans and Internal Auditor's Role
- Electronic commerce, electronic mail, electronic banking and payment system
- Managing SI Operations, Hardware, Licenses, etc.
- SI security management system, policies, classification, controls, encryption, privacy, etc

Topics

Major topics of Information Systems Audit Module that will be covered during the training:

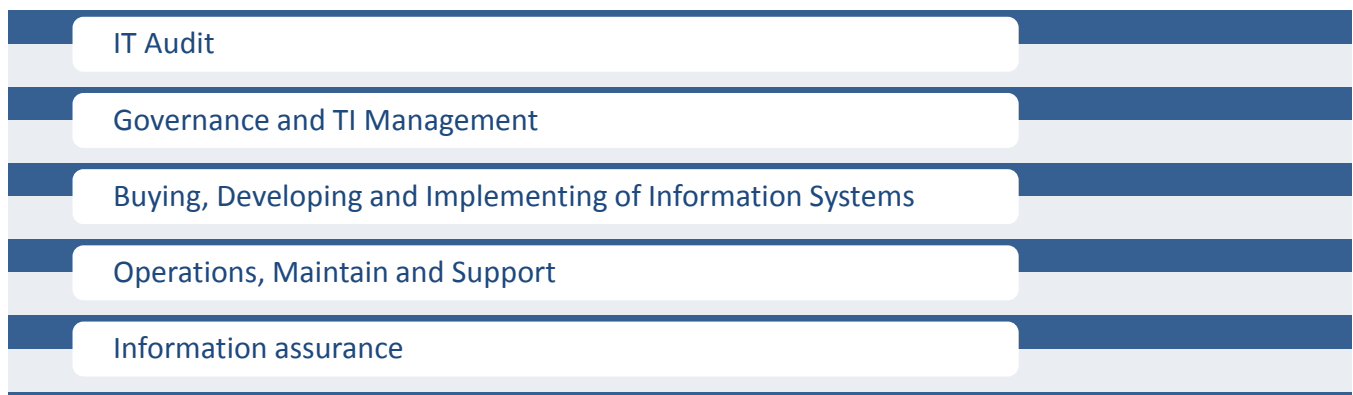


Diagram.1: Topics of Information Systems Audit Module that will be covered during the training

Examination Structure

The syllabus is assessed by a two-hour examination available in paper-based format. * All questions are compulsory. Some questions will adopt a scenario/case study approach. Candidates are provided with a formulae sheet.

Reading and Time Planning

For paper-based exams 15 minutes are added to the two hours to reflect the manual effort required. The total exam time is therefore two hours and 15 minutes. Prior to the start of the exam candidates are given an extra 10 minutes to read the exam instructions.

The pass mark for all IKAF Qualification examinations is 50%.

Annex: Detailed Syllabus

Deatiled Syllabus

1. IT AUDIT

- 1.1 Who is Audited
- 1.2 Who carries out an IT audit?
- 1.3 Types of audit
- 1.4 IT Audit Areas
- 1.5 Standards, guidelines, tools and techniques for IT auditing
- 1.6 Audit Planning
- 1.7 Internal controls
- 1.8 IT Risks
- 1.9 IT audit process

2. GOVERNANCE AND IT MANAGEMENT

- 2.1 What is IT Governance
- 2.2 The Role of Internal Audit in IT Governance
- 2.3 IT Governance Audit
- 2.4 The organizational IT structure and responsibilities
- 2.5 Continuity Management Business

3. PURCHASE, DEVELOPMENT AND IMPLEMENTATION OF INFORMATION SYSTEMS

- 3.1 IT Projects and Audit of Their Performance

- 3.2 Business Applications
- 3.3 Managing Changes
- 3.4 Audit of application controls

4. OPERATIONS, MAINTENANCE AND SUPPORT

- 4.1 Management of Information Systems Operations
- 4.2 Information system hardware
- 4.3 Database Management Systems
- 4.4 Software Licenses
- 4.5 4.5. Communication of data and telecommunications networks

5. SECURITY OF INFORMATION

- 5.1 Information Security Management Systems - ISMS

APPENDIX 1: Auditing Standards of Information Systems and Security Assurance

APPENDIX 2: Example of Procurement Data Analysis

APPENDIX 7: The Application Control Checklist

APPENDIX 8: Project Auditing Questionnaire