

Primary ITGC audit controls

1.0 Physical and environmental security

- ✓ 1.1 Secure entrances to technology areas using proximity cards, motion detectors, biometric scanning and closed-circuit television cameras.
- ✓ 1.2 Put HVAC systems in place and maintain them on a regular basis.
- ✓ 1.3 Regularly test fire detection and suppression systems.

2.6 Logical security

- ✓ 2.1 Use two-factor authentication to protect access to systems and data.
- ✓ 2.2 Grant access to resources based on job description and employee's need to know.

1.4 Change management

- ✓ 3.1 Create and document a formal change management process.
- ✓ 3.2 Establish a change review committee to examine and approve/reject proposed technology changes.



2.4 Backups and recovery

- ✔ 4.1 Create and document a data backup policy and ensure it is reviewed regularly.
- ✔ 4.2 Create and document a data recovery policy and ensure it is reviewed regularly.
- ✔ 4.3 Test data backup and recovery processes regularly.

5.9 Incident management

- ✓ L1 Create and document an approved companywide policy for incident response and management.
- ✓ L2 Test incident response procedures quarterly.

4.4 Information security

- ✓ 6.1 Create and document approved policies for information security and cybersecurity.
- ✓ 6.2 Protect network perimeters through a combination of firewalls and intrusion prevention systems.
- ✓ 6.3 Deploy and regularly test ransomware attack detection software.
- ✓ 6.4 Deploy antivirus software on all desktop devices and laptop computers.

It Audit Control And Security

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IT Audit, Control, and Security Robert R. Moeller, 2010-11-02 When it comes to computer security the role of auditors today has never been more crucial Auditors must ensure that all computers in particular those dealing with e business are secure The only source for information on the combined areas of computer audit control and security the IT Audit Control and Security describes the types of internal controls security and integrity procedures that management must build into its automated systems This very timely book provides auditors with the guidance they need to ensure that their systems are secure from both internal and external threats Information Technology Control and Audit Sandra Senft, Frederick Gallegos, Aleksandra Davis, 2016-04-19 The new edition of a bestseller Information Technology Control and Audit Fourth Edition provides a comprehensive and up to date overview of IT governance controls auditing applications systems development and operations Aligned to and supporting the Control Objectives for Information and Related Technology COBIT it examines emerging trend

IT Audit, Control, and Security Robert R. Moeller, 2010-10-12 When it comes to computer security the role of auditors today has never been more crucial Auditors must ensure that all computers in particular those dealing with e business are secure The only source for information on the combined areas of computer audit control and security the IT Audit Control and Security describes the types of internal controls security and integrity procedures that management must build into its automated systems This very timely book provides auditors with the guidance they need to ensure that their systems are secure from both internal and external threats *Computer Audit, Control, and Security* Robert R. Moeller, 1989-09-06 Offers comprehensive up to date guidance on new and evolving computer audit control and security issues Each chapter contains both background discussions and sets of control objectives and audit procedures useful for the auditor in performing actual reviews Since every organization is unique these objectives and procedures are also included in diskette format so that auditors can tailor them to specific and individual audit projects

Cyber Security and Privacy Control Robert R. Moeller, 2011-04-12 This section discusses IT audit cybersecurity and privacy control activities from two focus areas First is focus on some of the many cybersecurity and privacy concerns that auditors should consider in their reviews of IT based systems and processes Second focus area includes IT Audit internal procedures IT audit functions sometimes fail to implement appropriate security and privacy protection controls over their own IT audit processes such as audit evidence materials IT audit workpapers auditor laptop computer resources and many others Although every audit department is different this section suggests best practices for an IT audit function and concludes with a discussion on the payment card industry data security standard data security standards PCI DSS a guideline that has been developed by major credit card companies to help enterprises that process card payments prevent credit card fraud and to provide some protection from various credit security vulnerabilities and threats IT auditors should understand the high level key elements of this standard and incorporate it in their review where appropriate IT Auditing: Using Controls to Protect Information

Assets Chris Davis, Mike Schiller, Kevin Wheeler, 2007-01-12 Protect Your Systems with Proven IT Auditing Strategies A must have for auditors and IT professionals Doug Dexter CISSP ISSMP CISA Audit Team Lead Cisco Systems Inc Plan for and manage an effective IT audit program using the in depth information contained in this comprehensive resource Written by experienced IT audit and security professionals IT Auditing Using Controls to Protect Information Assets covers the latest auditing tools alongside real world examples ready to use checklists and valuable templates Inside you ll learn how to analyze Windows UNIX and Linux systems secure databases examine wireless networks and devices and audit applications Plus you ll get up to date information on legal standards and practices privacy and ethical issues and the CobiT standard Build and maintain an IT audit function with maximum effectiveness and value Implement best practice IT audit processes and controls Analyze UNIX Linux and Windows based operating systems Audit network routers switches firewalls WLANs and mobile devices Evaluate entity level controls data centers and disaster recovery plans Examine Web servers platforms and applications for vulnerabilities Review databases for critical controls Use the COSO CobiT ITIL ISO and NSA INFOSEC methodologies Implement sound risk analysis and risk management practices Drill down into applications to find potential control weaknesses

IT Auditing and Application Controls for Small and Mid-Sized Enterprises Jason Wood, William Brown, Harry Howe, 2013-12-09 Essential guidance for the financial auditor in need of a working knowledge of IT If you re a financial auditor needing working knowledge of IT and application controls Automated Auditing Financial Applications for Small and Mid Sized Businesses provides you with the guidance you need Conceptual overviews of key IT auditing issues are included as well as concrete hands on tips and techniques Inside you ll find background and guidance with appropriate reference to material published by ISACA AICPA organized to show the increasing complexity of systems starting with general principles and progressing through greater levels of functionality Provides straightforward IT guidance to financial auditors seeking to develop quality and efficacy of software controls Offers small and middle market business auditors relevant IT coverage Covers relevant applications including MS Excel Quickbooks and report writers Written for financial auditors practicing in the small to midsized business space The largest market segment in the United States in quantity and scope is the small and middle market business which continues to be the source of economic growth and expansion Uniquely focused on the IT needs of auditors serving the small to medium sized business Automated Auditing Financial Applications for Small and Mid Sized Businesses delivers the kind of IT coverage you need for your organization

IMS - Security Control and Audit Implications Institute of Internal Auditors, 1988

A Practical Guide to Security Assessments Sudhanshu Kairab, 2004-09-29 The modern dependence upon information technology and the corresponding information security regulations and requirements force companies to evaluate the security of their core business processes mission critical data and supporting IT environment Combine this with a slowdown in IT spending resulting in justifications of every purchase and security professionals are forced to scramble to find comprehensive and effective ways to assess their

environment in order to discover and prioritize vulnerabilities and to develop cost effective solutions that show benefit to the business A Practical Guide to Security Assessments is a process focused approach that presents a structured methodology for conducting assessments The key element of the methodology is an understanding of business goals and processes and how security measures are aligned with business risks The guide also emphasizes that resulting security recommendations should be cost effective and commensurate with the security risk The methodology described serves as a foundation for building and maintaining an information security program In addition to the methodology the book includes an Appendix that contains questionnaires that can be modified and used to conduct security assessments This guide is for security professionals who can immediately apply the methodology on the job and also benefits management who can use the methodology to better understand information security and identify areas for improvement

Brink's Modern Internal Auditing Robert R. Moeller, 2016-01-05 The complete guide to internal auditing for the modern world Brink's Modern Internal Auditing A Common Body of Knowledge Eighth Edition covers the fundamental information that you need to make your role as internal auditor effective efficient and accurate Originally written by one of the founders of internal auditing Vic Brink and now fully updated and revised by internal controls and IT specialist Robert Moeller this new edition reflects the latest industry changes and legal revisions This comprehensive resource has long been and will continue to be a critical reference for both new and seasoned internal auditors alike Through the information provided in this inclusive text you explore how to maximize your impact on your company by creating higher standards of professional conduct and greater protection against inefficiency misconduct illegal activity and fraud A key feature of this book is a detailed description of an internal audit Common Body of Knowledge CBOK key governance risk and compliance topics that all internal auditors need to know and understand There are informative discussions on how to plan and perform internal audits including the information technology IT security and control issues that impact all enterprises today Modern internal auditing is presented as a standard setting branch of business that elevates professional conduct and protects entities against fraud misconduct illegal activity inefficiency and other issues that could detract from success Contribute to your company's productivity and responsible resource allocation through targeted auditing practices Ensure that internal control procedures are in place are working and are leveraged as needed to support your company's performance Access fully updated information regarding the latest changes in the internal audit industry Rely upon a trusted reference for insight into key topics regarding the internal audit field Brink's Modern Internal Auditing A Common Body of Knowledge Eighth Edition presents the comprehensive collection of information that internal auditors rely on to remain effective in their role

Top Secret - an Auditor's View Institute of Internal Auditors, 1988 **The Basics of IT Audit** Stephen D. Gantz, 2013-10-31 The Basics of IT Audit Purposes Processes and Practical Information provides you with a thorough yet concise overview of IT auditing Packed with specific examples this book gives insight into the auditing process and explains regulations and standards such as the ISO 27000 series program

CoBIT ITIL Sarbanes Oxley and HIPAA IT auditing occurs in some form in virtually every organization private or public large or small The large number and wide variety of laws regulations policies and industry standards that call for IT auditing make it hard for organizations to consistently and effectively prepare for conduct and respond to the results of audits or to comply with audit requirements This guide provides you with all the necessary information if you re preparing for an IT audit participating in an IT audit or responding to an IT audit Provides a concise treatment of IT auditing allowing you to prepare for participate in and respond to the results Discusses the pros and cons of doing internal and external IT audits including the benefits and potential drawbacks of each Covers the basics of complex regulations and standards such as Sarbanes Oxley SEC public companies HIPAA and FFIEC Includes most methods and frameworks including GAAS COSO COBIT ITIL ISO 27000 and FISCAM

Microsoft Windows NT 4.0 Security, Audit, and Control James G. Jumes,1999 The Microsoft Windows NT 4 0 Security offers the MIS professional network architect administrator or webmaster a set of guidelines for securing auditing and controlling networks running on Windows NT 4 0 A computer security plan that is well thought out implemented and monitored makes authorized use of network computers easy and unauthorized use or accidental damage difficult if not impossible Issues are introduced and explained conceptually then the reader is walked through tested procedures for establishing a secure installation Includes 120 day evaluation copy Microsoft Internet Information Server on CD

Computer Audit Control and Security Guidelines Institute of Internal Auditors,1991

The IT Service Part 2 - The Handbook Pierre Bernard,1970-01-01 Since the early 2000s numerous external scenarios and drivers have added significant pressures upon the IT organisations Among many these include Regulatory compliance data privacy requirements and corporate scandals have focused a requirement for transparency with high impact on IT organisationsEconomic pressures require IT organisations to more closely align with business imperatives The outcome has been an explosion of standards and frameworks each designed to support the IT organisation as it demonstrates to the world that they are the rock of an organisation strong reliable effective and efficient Most of these standards and frameworks have great elements but no organisation can adopt them all and many were created without sufficient considerations for interoperability The IT Service in 2 parts looks at the key and very simple goals of an IT organisation and clearly and succinctly presents to the reader the best rock solid elements in the Industry It then shows how all the key elements can easily crystallise together with great templates and check lists In Part 1 another book the reader is presented with the simple objectives that the IT department really must address In Part 2 this book the reader gains expert advice on how the components of IT Service are crystallised in a real environment There s a delightfully simple set of steps

OVERVIEW OF THE SERVICE DESIGN PACKAGETHE SERVICE STRATEGYASPECTS OF SERVICE DESIGNOUTPUTS OF THE SERVICE DESIGN PHASEOUTPUTS OF THE SERVICE TRANSITION PHASEOUTPUTS OF THE SERVICE OPERATION PHASEWithin these the Author gives a very simple set of templates or tells you where they are to be found practical guidance and very simple checklists It s up the reader how

far you develop each stage a lot depends on the nature of your business of course The joy of this approach is that the reader knows that all basic components are identified and that more extensive resources are referred to if the reader wishes to extend

Information Technology Control and Audit, Fifth Edition Angel R. Otero, 2018-07-27 The new fifth edition of Information Technology Control and Audit has been significantly revised to include a comprehensive overview of the IT environment including revolutionizing technologies legislation audit process governance strategy and outsourcing among others This new edition also outlines common IT audit risks procedures and involvement associated with major IT audit areas It further provides cases featuring practical IT audit scenarios as well as sample documentation to design and perform actual IT audit work Filled with up to date audit concepts tools techniques and references for further reading this revised edition promotes the mastery of concepts as well as the effective implementation and assessment of IT controls by organizations and auditors For instructors and lecturers there are an instructor s manual sample syllabi and course schedules PowerPoint lecture slides and test questions For students there are flashcards to test their knowledge of key terms and recommended further readings Go to <http://routledgetextbooks.com/textbooks/9781498752282> for more information

Auditing IT Infrastructures for Compliance Martin Weiss, Michael Solomon, 2010-09-15 PART OF THE NEW JONES BARTLETT LEARNING INFORMATION SYSTEMS SECURITY ASSURANCE SERIES Information systems and IT infrastructures are no longer void from governance and compliance given recent U S based compliancy laws that were consummated during the early to mid 2000s As a result of these laws both public sector and private sector verticals must have proper security controls in place Auditing IT Infrastructures for Compliance identifies and explains what each of these compliancy laws requires It then goes on to discuss how to audit an IT infrastructure for compliance based on the laws and the need to protect and secure business and consumer privacy data It closes with a resource for readers who desire more information on becoming skilled at IT auditing and IT compliance auditing

Computer Audit, Control and Security Guidelines Institute of Internal Auditors, 1981

Computer audit control & security manual Institute of Internal Auditors (Great Britain), 1982

Computer Audit Control and Security, 1990 Robert R. Moeller, 1997-05-01

It Audit Control And Security Book Review: Unveiling the Magic of Language

In an electronic era where connections and knowledge reign supreme, the enchanting power of language has become more apparent than ever. Its ability to stir emotions, provoke thought, and instigate transformation is truly remarkable. This extraordinary book, aptly titled "**It Audit Control And Security**," written by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound impact on our existence. Throughout this critique, we shall delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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