



# Introduction

Information systems auditing is a profession that is both rewarding and challenging. It allows the information systems auditor a unique view of the business processes and the supporting information technology that encompass a wide scope of understanding and perspective. This view is often one of the overall system and how it works; the big picture. IS auditing is frequently a stepping stone to management positions and careers within the business for which the auditor learns the systems and controls. Process knowledgeable system thinkers with inherent integrity and risk focus are often sought as reliable management material. The most sought after, globally accepted standard of certification for an IS auditor is that of CISA, Certified Information System Auditor. Since 1978, this designation means that the auditor is recognized as a certified professional. Earning the CISA designation shows that the auditor takes his profession seriously and is dedicated to establishing his reputation and career as a proficient professional.

CISAs are trained in all aspects of IS auditing and bound by a code of ethics to perform sensitive activities reliably and with integrity. The certification process was established to evaluate competency of IS auditors and provide a mechanism for encouraging IS auditors to maintain and enhance their knowledge of the IS auditing profession. CISA certification requires a broad knowledge of the information technology management processes and five years of experience in IS auditing, control, or security allowing for a few substitutions and waivers. It also depends on a basic understanding of generally

accepted auditing practices as well as many of the basic processes used every day in information processing and business management.

The CISA certification is a pre-requisite for many audit and security job postings in the marketplace today. The majority (71 percent) of those holding a CISA certification surveyed in 2001 believe that obtaining this certification has helped to advance their careers. This opinion was borne out by a recent survey conducted by Foote Partners, which showed that CISAs received the highest salary bonuses among the 39 technical skills certification programs studied. Those possessing the CISA certification received a median 10 percent bonus (as a percent of base salary), the highest bonus amount attributed to a certification. Overall, the average bonus for all certifications tracked during the same time period was only 6.8 percent.

More than 10,000 individuals registered for the CISA exam in 2002, yet very little information is available about what IS auditors' work is all about. Becoming certified takes years of experience and exposure to information systems and risk and control techniques. There is no substitute for this work experience. My hope is that this book will give you insight into one person's perspective of how to perform this work, add value to the business organizations you are supporting as an IS auditor, and most importantly show you how to consolidate your understanding of the audit process into the successful passing of the CISA exam in June.

After you have received your certification, you will find that this book is a valuable reference and ongoing tool that you can use while practicing your trade as an IS audit professional. Technology is a fast-paced and ever-changing world where yesterday's bleeding edge is today's obsolete process. IS auditing techniques applied to the business processes' risks and controls do not change as much over time, however. They are more closely tied to human behavior and corporate governance, which mature and endure steadfastly over time. To know the IS audit profession is to understand how to go about getting the right results without necessarily having a full understanding of each and every technical solution that comes along. You don't need to know all of the technologies in the greatest detail to understand how the business processes require them for processing and how to control risks inherent in the technical solution to business problems. ISACA has created many excellent standards and control-assessment processes to provide the auditor with the tool needed to successfully apply risk and control examinations to the business processes, assisting them to improve and achieve the business objectives. The CISA certification is a proud moment for the audit professional, one which marks a milestone in a successful career path.