

IIA Adoption of ISACA Guidance

The specialized nature of information systems auditing and the skills necessary to perform such audits require guidance that applies specifically to IS auditing. One of ISACA's goals—and a cornerstone of the ISACA professional contribution to the audit community—is to advance globally applicable guidance to meet this need.

The specialized nature of IS audit and the guidance needed to direct it has led the Institute of Internal Auditors (IIA) to adopt portions of ISACA's guidance. This approach will streamline the development effort for IIA and ensure that the significant number of auditing professionals who are members of both ISACA and IIA have a single, compatible set of guidance from which to work.

The ISACA framework for IS Auditing Standards provides multiple levels of guidance:

- Standards define mandatory requirements for IS auditing and reporting.
- Guidelines provide guidance in applying IS Auditing Standards.
- Procedures provide examples of procedures an IS auditor might follow in an audit engagement.

IIA also provides guidance through its Internal Auditing Standards Board. The second level or category of guidance in the IIA's Professional Practices Framework (PPF) comprises practice advisories on various topics related to internal auditing. Guidance included in this category is considered authoritative guidance, as IIA has formally endorsed it. Though not mandatory, practice advisories are usually representative of internal auditing best practices. Practice advisories may help interpret the standards or apply them in specific internal auditing environments. Practice advisories can also lead the way in providing suggested guidance in emerging areas of practice.

In the effort to move ISACA and IIA guidance closer together in relation to IS auditing, IIA set up an ISACA Guidance Task Force in 2002 with members of the IIA Internal Auditing Standards Board, the ISACA Standards Board, the Professional Issues Committee (PIC) and the Advanced Technology Committee (ATC). The objective of the task force was to examine ISACA guidance to assess which ISACA guidelines and procedures were appropriate for adoption by IIA, after minor modifications. In phase I, the ISACA Guidance Task Force recommended seven ISACA guidelines for adoption into IIA practice advisories:

- Outsourcing of IS Activities to Other Organizations
- Effect of Third Parties on an Organization's IT Controls
- Application Systems Review
- Audit Evidence Requirements
- Audit Sampling
- Effect of Pervasive IS Controls
- Use of Computer Assisted Audit Techniques (CAATs)

This recommendation was endorsed in 2003, and the IIA's ISACA Task Force was asked to continue reviewing ISACA guidance. The first guideline adopted into a practice advisory was Application Systems Review. Since then, the other six have been adopted and all seven are available on the IIA web site.

Since July 2002, the ISACA Guidance Task Force has endorsed two additional groups of ISACA guidelines and procedures for reformatting into IIA practice advisories. The first group (phase II) includes:

- IS Auditing Guidelines

- Enterprise Resource Planning (ERP) Systems Review
- System Development Life Cycle (SDLC) Review
- Internet Banking
- IS Auditing Procedures
 - Intrusion Detection
 - Viruses and Other Malicious Code
 - Firewalls

The second group (phase III) includes the following ISACA guidelines and procedures issued since July 2003:

- IS Auditing Guidelines
 - Business-to-consumer (B2C) E-commerce Review
 - Business Process Reengineering (BPR) Project Reviews
 - Mobile Computing
 - Review of Virtual Private Networks
 - Computer Forensics
- IS Auditing Procedures
 - Security Assessment—Penetration Testing and Vulnerability Analysis
 - Evaluation of Management Controls Over Encryption Methodologies

This joint effort between ISACA and IIA recognizes the value of ISACA's standards, guidelines and procedures, and takes a big step toward establishing a common set of IS auditing guidance. The IIA's ISACA Guidance Task Force will continue to review published and future ISACA guidance to identify additional guidance for adoption by the IIA as practice advisories.

Source - ISACA Global Communique