City of Houston
Office of the City Controller
Audit Division

OPERATIONAL PROCEDURE	**PROCEDURE NO.** **295.00 Information Technology Auditing** **Last Revised:** *JULY 1, 2019*	**PAGE** **1 OF 2**

INFORMATION TECHNOLOGY AUDITING (ITA)

DEFINITION –

In general, Information Technology Auditing (ITA) refers to planned and systematic processes that provide confidence that the risks and impact of information technology controls have been considered in the following:

- As an integral part of each engagement; and
- As an integral part of the organization's information reliability.

PURPOSE –

- Provide reasonable assurance of conformance with:
  - Professional Standards; and
  - Internal audit activity efficiency and effectiveness;
- Communicate accountability through reporting of results to stakeholders of the City.

BACKGROUND –

Consideration of information technology controls for purposes of assessing audit risk and planning the audit is required by professional standards and is critical to the veracity of the results of the audit. At a minimum, standards address:

- Understanding information systems (IS) controls when the system is used extensively in the program under audit and the business process related to the audit objectives rely on the IS;
- System controls that affect the reliability of information used in performing the audit must be evaluated for impact on audit risk and effect on audit objectives.

APPROACH AND METHODOLOGY –

The approach and methodology of the AD is comprised of

- Development and implementation, and
- Review and maintenance.

DEVELOPMENT AND IMPLEMENTATION –

In designing and implementing the ITA, the AD considers:

- GAGAS[1] and the IIA Standards and Implementation Guidance;
- IIA and AD Codes of Ethics;
- The Audit Charter;
- Applicable legal and regulatory requirements;
- Best practices of the profession;
- Documentation necessary to support compliance;

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[1] The Federal Information System Controls Audit Manual (FISCAM) effective February 2009 may also be used

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REVIEW AND MAINTENANCE –

Reviews are performed at periodically to determine the effectiveness of procedures.

RELEVANT PROFESSIONAL STANDARDS AND GUIDANCE

GAGAS

INFORMATION SYSTEMS CONTROLS	8.63 – 8.67

IIA STANDARDS

2120   RISK MANAGEMENT
2120.A1

IIA IMPLEMENTATION GUIDANCE

2120   RISK MANAGEMENT

CHANGE HISTORY

CHG #	DATE	SECTION	DESCRIPTION/REASON
1	7/1/2019	Relevant Professional Standards	Updated to reflect updates to Professional Standards