

**ACC 619 Advance Audit – IT Audit Syllabus and Class Policies**

**Course Overview and Outline -** Focus on Information Technology Auditing processes, standards, and guidance specific to the University of Hawaii IT risks such as Cyber Security and New Systems Development. Exposure to ARL Cyber Security Standards like NIST 800-171, PeopleSoft HR, and Health Clearance System OnBase Hyland. Some coverage of IT Audit software, its practical application, and solving real-world IT audit issues.

ACC 619 - Focus on learning and performing Information Technology (IT) and cyber security audits and reviews.   Students will plan, perform, present, and preserve real IT Audit Projects on the University of Hawaii Information Technology.   For example, Students will perform:   Cyber security assessments like PeopleSoft Security and Compliance to Security Standards NIST 800-171 (Protecting Controlled Unclassified Information), and U of H Financial / Accounting System Reviews.   Students will learn current technology audit practices used in the Big Four Firms (both Local and Mainland).

The Course Objective seeks to prepare the Students for Local Internships and Entry IT Audit positions at Professional Firms, Companies, and Organizations.  Students will use and learn data analytics, risk assessment, technology audit skills, and cyber security audit techniques. Programming and writing code will be limited in use for this Course. Students should have taken Internal Audit Courses or demonstrated audit work experience. Local IT Audit Professionals will serve as mentors and advisors to the Students during specific times in the IT Audit course. Students will give a final presentation to the ACC 619 “Audit Committee” consisting of Local Audit Leaders to gain real life Board of Directors presentation experiences.

Students will learn and deploy the APQC Information Technology Framework in planning and performing their IT Audits.

Students will lead and perform three high risk IT Audits (Based upon CIO, CISO, and Instructor Feedback):

1. Review PeopleSoft ERP 9.1 to 9.2 Conversion and perform a “pre-audit” of the Annual PeopleSoft Self-Assessment. This IT Audit aligns with the APQC 7.3 Develop and implement security, privacy, and data protection controls process.

3. Assess the U of H Applied Research Lab (ARL) Architecture and Cyber Security Risks by performing a “pre-audit” of the key information security controls and policies. Compare to NIST 800-171 Protecting Controlled Unclassified Information in Nonfederal Systems and Organizations. This IT Audit aligns with the APQC 7.3 Develop and implement security, privacy, and data protection controls.

4. Review the U of H Document Image Repository System for Health Clearance under development by Xerox using OnBase Hyland. Project Team will review the system functions, accuracy, usability, and completeness of the key data records. This IT Audit aligns with APQC 7.5 Develop and maintain information technology solutions.

**Requirements -**  Pre: 418 or 585 with C- or better, or consent. Students must all sign a Non-Disclosure Agreement (NDA) the first day of class. This means Students cannot speak to others, even in your family or friends, about the IT Audit details and data. You will be doing very important IT Audit work and must keep information strictly confidential.

**Course Outline (subject to changes) and Method of Assessment –** Students will be evaluated on their project team and individual assignments.

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| The high-level Course Outline below is subject to change based upon the IT Audit Assignments and actual IT Audit testing. The Session Topics are subject to change depending on your IT Audit Project Outcome. For example, if during your IT Audit Project work, you identify an audit finding on Application Set Up Configuration, then we might cover that topic in a later Session.

| WK | Tuesday 6:00 PM to 8:45 PM | Session Topics (Subject to Change depending on Audit Work Outcome) | Advisors Attend Class | Grading Points |
| --- | --- | --- | --- | --- |
| 1 | Jan 9 2018 | 1. Organize IT Audit Teams Chapter 12. Determine APQC Process to be Audited 3. Cover Risk Assessment and Risk Matrix Chapter 184. Create IT Audit Program5. Budget & Schedule/ Hold Planning QR6. Send Engagement Letter7. Organize Pre-Planning Meeting8. Close with I Like, I Wish, I Wonder |   | 50 |
| 2 | Jan 16 2018 | 1. Create IT Audit Program - Part 22. Perform Kick-Off Meeting3. Discuss Audit Process – Chapter 2 4. Cover APQC 7.3 Security5. Cover APQC 7.5 IT Solutions6. Discuss Auditing Application - Chapter 137. Update Budget and Schedule8. Review Current Project Work and Hold Status Meeting with Instructor9. Close with Deliverables |   | 50 |
| 3 | Jan 23 2018 | 1. Meet with Advisors/ Mentors to hold Planning QR2. Develop Budget & Schedule - Part 23. Cover APQC 7.1, 7.2, 7.4, 7.6, and 7.74. Discuss Conflict Management5. Update IT Audit Program6. Close with I Like, I Wish, I Wonder & Deliverables | Advisors | 50 |
| 4 | Jan 30 2018 | 1. Schedule Stakeholder Status Reports and Communications2. Obtain and Document Evidence3. Quiz APQC 4. Deal with Key Stakeholders5. Cover Data Analytics Exercise 16. Hold Status Meeting with Instructor7. Close with Deliverables |   | 50 |
| 5 | Feb 6 2018 | 1. Analyze Cyber Security Test Results2. Review initial Workpaper results - what should you do to make it better?3. Discuss Cybersecurity Governance Risks, Controls4. Cover Cybersecurity Case Study5. Dealing with Hostile Key Stakeholders6. Close with Deliverables |   | 50 |
| 6 | Feb 13 2018 | 1. Cover Development and maintain IT Solutions. What does this cover? 2. Discuss Development and Maintenance Standards3. What are the Development and Maintenance Governance Risks, and Controls.4. Monitor Team Progress and Status5. Analyze Development IT Solutions6. Hold Status Meeting with Instructor7. Close with Deliverables |   | 50 |
| 7 | Feb 20 2018 | 1. Cover APQC 7.3 and 7.5 Test Results and how to determine evidence sufficiency.2. Discuss purpose of review notes and validating findings3. Discuss Data Analytics Exercise 24. Close with I Like, I Wish, I Wonder and Deliverables |   | 50 |
| 8 | Feb 27 2018 | 1. Quiz on APQC 7.3 and 7.52. Validating Findings and Conclusions3. Discuss Fieldwork QR4. Invite Advisors/ Mentors - What to send for Fieldwork QR5. Discuss Fieldwork QR6. Hold Status Meeting with Instructor7. Close with Deliverables |   | 50 |
| 9 | Mar 6 2018 | 1. Hold Practice Fieldwork QR2. Analyze possible findings based on risks and possible solutions and recommendations3. Perform recommendation ROI4. Close with Deliverables |   | 50 |
| 10 | Mar 13 2018 | 1. Meet with Advisor/ Mentor and hold Fieldwork QR2. Discuss initial reporting findings 3. Discuss Data Analytics Exercise 34. Schedule Stakeholder's Status Report and Validation of Findings5. Hold Status Meeting with Instructor6. Close with Deliverables | Advisors | 50 |
| 11 | Mar 20 2018 | 1. Discuss Recommendations - Purpose and how to write clearly2. Understand Recommendations from the Stakeholder's perspective3. Dealing with Difficult Stakeholders and keeping Objective and Independent4. How to present to your Audit Committee5. Establishing Trust and Confidence to allow for good communications6. Review initial report drafts7. Close with I Like, I Wish, I Wonder and Deliverables |   | 50 |
| 12 | Mar 27 2018 | 1. Create final IT Audit Report2. Validate final IT Audit Report and meet with Stakeholders3. Send final IT Audit Report to Advisors/ Mentors4. Organize and Prepare to Preserve all Workpapers 5. Hold Status Meeting with Instructor6. Close with Deliverables |   | 50 |
| 13 | Apr 3 2018 | 1. Hold Report Quality Review with Advisors/ Mentors2. Make final edits and updates to IT Audit Report to send to Audit Committee Members3. Prepare to Preserve Project Documents4. Close with Deliverables | Advisors | 50 |
| 14 | Apr 10 2018 | 1. Develop your IT Audit Report - Make Your Story Memorable2. Work on Preserving the Audit 3. Present initial Audit Committee Presentation4. Hold Status Meeting with Instructor 5. Close with Deliverables |   | 50 |
| 15 | Apr 17 2018 | 1. Perform final Project Quality Review2. Practice Audit Committee Presentation3. Send out Final IT Audit Report to Audit Committee Members4. Close with I Like, I Wish, I Wonder and Deliverables |   | 50 |
| 16 | Apr 24 2018 | 1. Preserve the IT Audit Project 2. Cover Stakeholder Survey 3. Hold Lesson's Learned4. Fine Tune IT Audit Presentation5. Hold Status Meeting with Instructor6. Close with Deliverables |   | 50 |
| 17 | May 1 2018 | 1. Give IT Audit Presentation2. Receive Audit Committee Feedback and Evaluation3. Debrief on Audit Committee Experience4. Network with Audit Committee Members |   | 150 |
| 18 | May 8 2018 | Finals Week - Turn in I Like, I Wish, I Wonder |  | 50 |
|  |  |  | Total Points | 1000 |
|  |  |  |  |  |
|  |  | Grading Scale | Grade |  |
|  |  | 1000 to 900 | A |  |
|  |  | 899 to 800 | B |  |
|  |  | 799 to 700 | C |  |
|  |  | Below 699 | D |  |
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Note: You get 5 points each session you attend. If you notify the Instructor in advance of class, that you are unable to attend for a good reason, you will be given an excused absence and still get 5 points. You should speak to the Instructor on how to make up any missed assignments.

**Shidler College of Business Policies –**

**Alternate Meeting Place:** In the event of any disturbance requiring the evacuation of Shidler College, you are to meet the instructor in the grassy area on the south (makai) side of George Hall. At that time, further instructions will be given (if an exam is in progress, you will be notified of an alternate room to complete the exam).

**Students with Disabilities**: Any student who has a documented disability and requires accommodations is strongly encouraged to contact me or the KOKUA Program located in Room 13 on the first floor of the Student Services Center (also contact Ann Ito, KOKUA Program Director at 956-7511).

**Academic Honesty:** Students are expected to behave with integrity in all academic endeavors.  Cheating, plagiarism, as well as any other form of academic dishonesty, will not be tolerated. All incidents will be handled in accordance with the UH *Student Code of Conduct.* The UH Student Code of Conduct, is available at: [http://www.studentaffairs.manoa.hawaii.edu/policies/conduct\_code/](http://www.hawaii.edu/student/conduct).Please become very familiar with the [University Student Conduct Code](http://www.studentaffairs.manoa.hawaii.edu/policies/conduct_code/) so you can make conscience and informed choices about your behavior. Some relevant portions of the code are included below for your convenience.

Acts of dishonesty, types of behavior that conflict with the community standards that the UH values and expects of students, include but are not limited to the following:

### a.      cheating, plagiarism, and other forms of academic dishonesty,

### b.      furnishing false information to any UH official, faculty member, or office,

### c.      forgery, alteration, or misuse of any UH document, record, or form of identification.

The term "cheating" includes, but is not limited to: (1) use of any unauthorized assistance in taking quizzes, tests, or examinations; (2) use of sources beyond those authorized by the instructor in writing papers, preparing reports, solving problems, or carrying out other assignments; (3) the acquisition, without permission, of tests or other academic material belonging to a member of the UH faculty, staff or student (4) engaging in any behavior specifically prohibited by a faculty member in the course syllabus or class discussion.

The term "plagiarism" includes, but is not limited to, the use, by paraphrase or direct quotation, of the published or unpublished work of another person without full and clear acknowledgement. It also includes the unacknowledged use of materials prepared by another person or agency engaged in the selling of term papers or other academic materials.

In addition to the above, the instructor specifically prohibits the following behaviors, and includes them within the definition of academic dishonesty:  (1) providing another student with any form of direct or indirect, unauthorized assistance on any assignment, quiz, test or exam; and (2) copying, or recording in any manner, test or exam questions or answers.

**Please NOTE:**

UH disciplinary proceedings may be instituted against a student charged with conduct that potentially violates both the criminal law and this Student Conduct Code (that is, if both possible violations result from the same factual situation) without regard to the pendency of civil or criminal litigation in court or criminal arrest and prosecution.

# If a student is caught committing an act of Academic Dishonesty, as defined in the [University Student Conduct Code](http://www.studentaffairs.manoa.hawaii.edu/policies/conduct_code/), they will receive a grade of “F” for the course and be referred for disciplinary action as provided for by the [University Student Conduct Code](http://www.studentaffairs.manoa.hawaii.edu/policies/conduct_code/).

**Classroom Behavior:** Both students and faculty have responsibility for maintaining an appropriate learning environment. Students who fail to adhere to behavioral standards may be subject to discipline. Faculty must treat students with understanding, dignity and respect, to guide classroom discussion and to set reasonable limits on the manner in which Students express opinions.