

**ACC 619 Advance Audit – Information Assurance & Analytics - IT Audit Syllabus and Class Policies**

**Course Overview and Outline –** We will focus and learn about Information Assurance and Analytics. The Marketplace often calls this profession Information Technology Audit (IT Audit). We will as a class plan, perform, present, and preserve the IT Audit processes. We will cover and practice IT Audit frameworks, standards, techniques, and work with real data. We will review Governance, Risk, and Controls specific to the University of Hawaii IT Services such as Cyber Security and the New Deployment of Multi-Factor Authentication processes.

Students will learn and deploy the American Productivity & Quality Center (APQC) Information Technology Framework in planning and performing their IT Audits.

Students will be introduced to and learn to use IT Audit software, its practical application, and analyze real-world IT audit issues.

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 lead and perform two high risk IT Audits (Based upon Chief Information Officer (CIO), Chief Information Security Officer (CISO), and Instructor Feedback):

1. Information Security Review. University of Hawaii creates, stores, and manages millions of data records ranging from public, restricted, sensitive, and regulated. Information Security covers a wide range of technology devices, operations, and processes.  You will work with key Stakeholders to determine the IT Audit scope and approach.   Because of the sensitive nature of this audit, more details will be provided in class.
2. Multi-Factor Authentication (MFA) Duo Processes. The University of Hawaii recently deployed a new device security MFA Duo process. The DUO application has been deployed by UH to strengthen and improve device security.   We will develop an IT Audit program to review this advanced technology.  We will review the governance, risk, and controls over this new technology to provide a second means to authenticate an authorized UH user.  This will be an exciting and amazing IT Audit to learn some innovative technology.

**Requirements -**  Prerequisites: ACC 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.

**Required Text Book -** IT Auditing Using Controls to Protect Information Assets, 2nd Edition, Chris Davis. Note Amazon and Kindle Editions available. If you need assistance with the Text Book please let the Instructor know.



**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.     | Week | Tuesday 6:00 PM to 8:45 PM | Session Topics (Subject to Change depending on Audit Work Outcome) | Advisors Attend Class | Possible Grading Points |  |  | | --- | --- | --- | --- | --- | --- | --- | | 1 | Jan 8 2019 | 1. Organize IT Audit Teams Chapter 1 2. Determine APQC Process to be Audited  3. Cover Risk Assessment and Risk Matrix Chapter 18 4. Create IT Audit Program 5. Budget & Schedule/ Hold Planning QR 6. Send Engagement Letter 7. Organize Pre-Planning Meeting 8. Close with I Like, I Wish, I Wonder |  | 50 |  |  | | 2 | Jan 15 2019 | 1. Create IT Audit Program - Part 2 2. Perform Kick-Off Meeting 3. Discuss Audit Process – Chapter 2  4. Cover APQC 7.3 Develop and manage IT resilience and risk 5. Cover APQC 7.5 Develop and manage services/ solutions 6. Discuss Auditing Application - Chapter 13 7. Update Budget and Schedule 8. Review Current Project Work and Hold Status Meeting with Instructor 9. Close with Deliverables |  | 50 |  |  | | 3 | Jan 22 2019 | 1. Meet with Advisors/ Mentors to hold Planning QR 2. Develop Budget & Schedule - Part 2 3. Cover APQC 7.1, 7.2, 7.4, 7.6, and 7.7 4. Discuss Conflict Management 5. Update IT Audit Program 6. Close with I Like, I Wish, I Wonder & Deliverables | Meet with Advisors | 50 |  |  | | 4 | Jan 29 2019 | 1.Discuss and Hold Kick Off Meeting 2. Schedule Stakeholder Status Reports and Communications 3. Obtain and Document Evidence 4. Quiz APQC  5. Deal with Key Stakeholders 6. Cover Data Analytics Exercise 1 7. Hold Status Meeting with Instructor 8. Close with Deliverables |  | 50 |  |  | | 5 | Feb 5 2019 | 1. Analyze Cyber Security Test Results 2. Review initial Workpaper results - what should you do to make it better? 3. Discuss Cybersecurity Governance Risks, Controls 4. Cover Cybersecurity Case Study 5. Dealing with Hostile Key Stakeholders 6. Close with Deliverables - I Like I Wish I Wonder |  | 50 |  |  | | 6 | Feb 12 2019 | 1. Cover Development and maintain IT Solutions. What does this cover?  2. Discuss Development and Maintenance Standards 3. What are the Development and Maintenance Governance Risks, and Controls. 4. Monitor Team Progress and Status 5. Analyze Development IT Solutions 6. Hold Status Meeting with Instructor 7. Close with Deliverables |  | 50 |  |  | | 7 | Feb 19 2019 | 1. Cover APQC 7.3 and 7.5 Test Results and how to determine evidence sufficiency. 2. Discuss purpose of review notes and validating findings 3. Discuss Data Analytics Exercise 2 4. Close with I Like, I Wish, I Wonder and Deliverables |  | 50 |  |  | | 8 | Feb 26 2019 | 1. Quiz on APQC 7.3 and 7.5 2. Validating Findings and Conclusions 3. Discuss Fieldwork QR 4. Invite Advisors/ Mentors - What to send for Fieldwork QR 5. Discuss Fieldwork QR 6. Hold Status Meeting with Instructor 7. Close with Deliverables |  | 50 |  |  | | 9 | Mar 5 2019 | 1. Hold Practice Fieldwork QR 2. Analyze possible findings based on risks and possible solutions and recommendations 3. Perform recommendation ROI 4. Close with Deliverables - I Like I Wish I Wonder |  | 50 |  |  | | 10 | Mar 12 2019 | 1. Meet with Advisor/ Mentor and hold Fieldwork QR 2. Discuss initial reporting findings  3. Discuss Data Analytics Exercise 3 4. Schedule Stakeholder's Status Report and Validation of Findings 5. Hold Status Meeting with Instructor 6. Close with Deliverables | Meet with Advisors | 50 |  |  | |  | Mar 19 2019 | Spring Recess |  |  |  |  | | 11 | Mar 26 2010 | 1. Discuss Recommendations - Purpose and how to write clearly 2. Understand Recommendations from the Stakeholder's perspective 3. Dealing with Difficult Stakeholders and keeping Objective and Independent 4. How to present to your Audit Committee 5. Establishing Trust and Confidence to allow for good communications 6. Close with I Like, I Wish, I Wonder and Deliverables |  | 50 |  |  | | 12 | Apr 2 2019 | 1. Create final IT Audit Report 2. Validate final IT Audit Report and meet with Stakeholders 3. Send final IT Audit Report to Advisors/ Mentors 4. Organize and Prepare to Preserve all Workpapers  5. Hold Status Meeting with Instructor 6. Close with Deliverables |  | 50 |  |  | | 13 | Apr 9 2019 | 1. Develop your IT Audit Report - Make Your Story Memorable  2. Make edits and updates to IT Audit Report to send to Advisors/ Stakeholders 3. Prepare to Preserve Project Documents 4. Schedule Key Stakeholder Validation Meetings 5. Close with Deliverables - I Like I Wish I Wonder |  | 50 |  |  | | 14 | Apr 16 2019 | 1. Hold Report Quality Review with Advisors/ Mentors 2. Work on Preserving the Audit  3. Draft initial Audit Committee Presentation 4. Create Data Visualizations 5. Hold Status Meeting with Instructor  6. Close with Deliverables | Meet with Advisors | 50 |  |  | | 15 | Apr 23 2019 | 1. Perform final Project Quality Review 2. Review Data Visualization 3. Send out Final IT Audit Report to Audit Committee Members 4. Update Report based on Quality Review 5. Close with I Like, I Wish, I Wonder and Deliverables |  | 50 |  |  | | 16 | Apr 30 2019 | 1. Preserve the IT Audit Project  2. Cover Stakeholder Survey  3. Hold Lesson's Learned 4. Fine Tune & Practice IT Audit Presentation 5. Hold Status Meeting with Instructor 6. Close with Deliverables |  | 50 |  |  | | 17 | May 7 2019 Finals Week | 1. Give Final IT Audit Presentation 2. Receive Audit Committee Feedback and Evaluation 3. Debrief on Audit Committee Experience 4. Network with Audit Committee Members 5. Finals Week - Close with I Like, I Wish, I Wonder |  | 200 |  |  | |  |  |  | Total Possible Points | 1000 |  |  | |

**Attendance Points part of Course Grade -**  You earn 5 points for each session you attend and participate. 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. Attendance points are part of the possible weekly total points.

Grading will be based upon the total possible points earned in class each week generally 50 a week and the Final IT Audit Presentation 200 during Finals Week. Grades will be based primarily on the following percentage scale. This scale may be changed due based upon Instructor judgment due to usual circumstances. For example, Stakeholders not responding or providing required audit evidence materials to Students, thus not allow completion of project work.

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| Initial Grading Scale based upon percentage of 2000 possible points |
| 98% - 100% = A+ |
| 94% - 97% = A |
| 90%- 93% = A- |
| 87% - 89 % = B+ |
| 83% - 86% = B |
| 80% - 82% = B- |
| 77% - 79 % = C+ |
| 73% - 76% = C |
| 70% - 72% = C- |
| 69% - 60% = D |
| 59% - below = E |

Instructor: Steve Mar

University of Hawaii Office: TBD

Office Hours: 4:00PM to 5:30PM Tuesday

Course: ACC 619 Information Assurance & Analytics - IT Audit

Class: 6:00PM to 9:00PM Tuesday

Classroom: D101

Start Date: January 8 to May 7, 2019

Office Phone: 206-660-4596

Email: [smar2018@hawaii.edu](mailto:smar2018@hawaii.edu)

Office Hours: Please email or call to request an appointment

**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/>.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.

**Required information to be posted in University of Hawaii Class Syllabus -**

**Academic Integrity and Ethical Behavior:** Violations of academic integrity include, but are not limited to,

cheating, fabrication, tampering, plagiarism, or facilitating such activities. Failure to meet this expectation will

result in failure of the course and possible dismissal from the program. Plagiarism means using another's words,

ideas, materials or work without properly acknowledging and documenting the source. Students are responsible

for knowing the rules governing the use of another's work or materials and for acknowledging and documenting

the source appropriately. All work that candidates ultimately submit in this course must be their own in their

own words. If you are in doubt about whether your work is paraphrased or plagiarized, see the UH General and

Graduate Information Catalog under “Student Regulations” and the UH Student Conduct Code

(http://studentaffairs.manoa.hawaii.edu/policies/conduct\_code/) for specific guidelines related to ethical

behavior.

**Statement on Disability—KOKUA PROGRAM**: The University of Hawai‘i at Mānoa is committed to a

policy of non-discrimination and provides equal access to its programs, services, and activities to students with

disabilities. If you have a disability and related access needs, please contact the KOKUA program (UH Disabled

Student Services Office) at 956-7511, kokua@hawaii.edu, or go to Room 013 in the Queen Lili‘uokalani Center

for Student Services. I will work with you and KOKUA to meet your access needs based on disability

documentation.

**Counseling Services**: If you are in need of assistance with personal, academic or career concerns, the University

of Hawaiʻi has services available through UHM Counseling & Student Development Center (CSDC) located at

the Queen Liliʻuokalani Center for Student Services Room 312. Website: http://manoa.hawaii.edu/counseling/

Phone: (808) 956-7927

**TITLE IX**

The University of Hawaii is committed to providing a learning, working and living environment that promotes

personal integrity, civility, and mutual respect and is free of all forms of sex discrimination and gender-based

violence, including sexual assault, sexual harassment, gender-based harassment, domestic violence, dating

violence, and stalking. If you or someone you know is experiencing any of these, the University has staff and

resources on your campus to support and assist you. Staff can also direct you to resources that are in the

community.

If you wish to remain **ANONYMOUS**, speak with someone **CONFIDENTIALLY**, or would like to receive

information and support in a **CONFIDENTIAL** setting, contact the confidential resources available here:

http://www.manoa.hawaii.edu/titleix/resources.html#confidential

If you wish to **REPORT** an incident of sex discrimination or gender-based violence including sexual assault,

sexual harassment, gender-based harassment, domestic violence, dating violence or stalking as well as receive

information and support, contact:

**Dee Uwono**

Director and Title IX Coordinator

2500 Campus Road#, Hawaiʻi Hall 124

Honolulu, HI 96822

(808) 956-2299

t9uhm@hawaii.edu

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s a member of the University faculty, I am **required to immediately report** any incident of sex discrimination

or gender-based violence to the campus Title IX Coordinator. Although the Title IX Coordinator and I cannot

guarantee confidentiality, you will still have options about how your case will be handled. My goal is to make

sure you are aware of the range of options available to you and have access to the resources and support you

need. For more information regarding sex discrimination and gender-based violence, the University’s Title IX resources and the University’s Policy, Interim EP 1.204, go to: http://www.manoa.hawaii.edu/titleix/