

Active IT Audit Manual

Evolution, current status
and future

Objective

The ***Active IT Audit Manual*** tool is based on the *IT Audit Handbook* and have the essential objective of helping the auditor to plan and conduct IT audits

It provides the users with:

- practical guidance
- essential technical information, and
- key audit questions

Content

- Follows the general principles of auditing set out in the INTOSAI Framework of Professional Pronouncements (**IFPP**)
- It provides SAIs with a tailored working tool, which can be integrated with governance frameworks like the **ISACA COBIT** model, pronouncements of the International Standards Organization (**ISO**), or standards, guides and manuals from some of the SAIs

Web version

A natural evolution in 2019



Tool

Use this web version to start a new audit or to



Desktop

Use the desktop version in offline



Plug-ins

Find here the catalog of plug-ins, available for

Web version

(background)

Directions established in E-Gov subgroup meeting (Opole, Poland October 2018) and developed during the Lisbon meeting (2019):

- Development of a homogeneous net/web version capable of overcoming errors and difficulties that cannot be controlled *a priori* in desktop solutions, generated from versions in base ecosystems and locally implemented security policies;
- Improve modules and links between data;
- Develop the management of the audit.

Web version

(background)

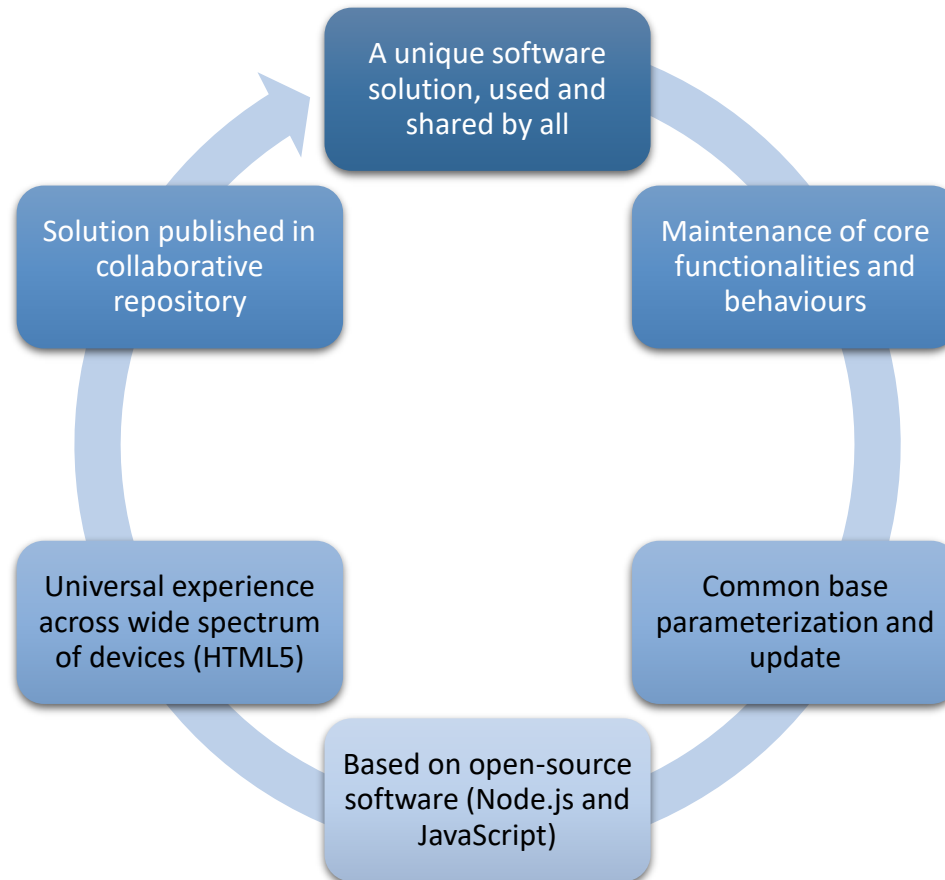
Turned out to be an opportunity:

- Push analytical capabilities
- Develop new paths in interoperability with other tools
- Create a single point of disclosure of the work done (so far)
- Implement a central “store” for the plug-ins catalog, organized and updated

But, structural changes taken in version 2.x were key success factors.

Web version

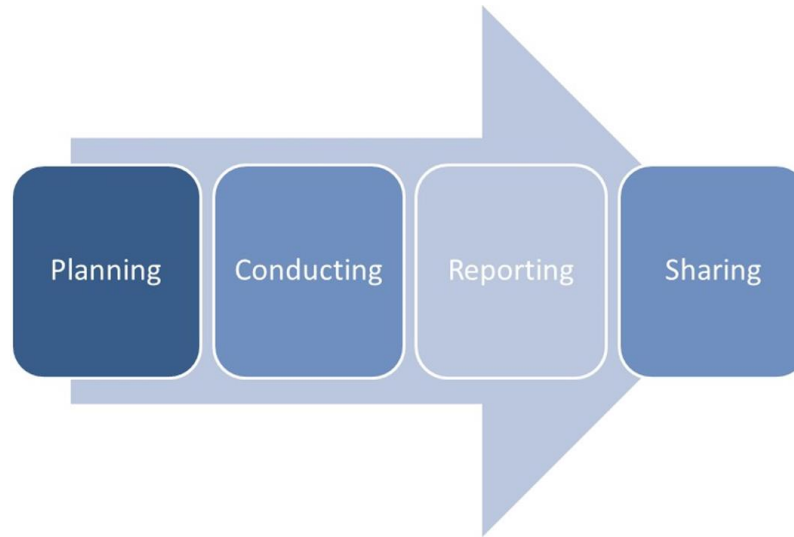
(Main) key ideas and challenges



Structure

Centered in detailed description of different IT domains which will assist the IT auditors in identifying potential auditable areas

- IT Governance
- IT Operations
- Development and Acquisition
- Outsourcing
- Information Security
- Business Continuity and Disaster Recovery
- Application Controls







- A template **activity plan**, which includes the subject, criteria and scope is produced, as well
- Audit matrices to help recording the **findings** during the IT audit conduct
- A central point to help the auditor interpreting and judging against the **audit questions** previously raised at the planning stage
- Possibility to share with the community in the project” Control Space of e-Government” (the **CUBE**), an EUROSAI initiative

Plan

Dashboard with the different IT domains and respective areas and issues is obtained

Domains, areas and issues

Filter by [high risk](#), [medium/high risk](#), [include in audit](#), [all issues](#)

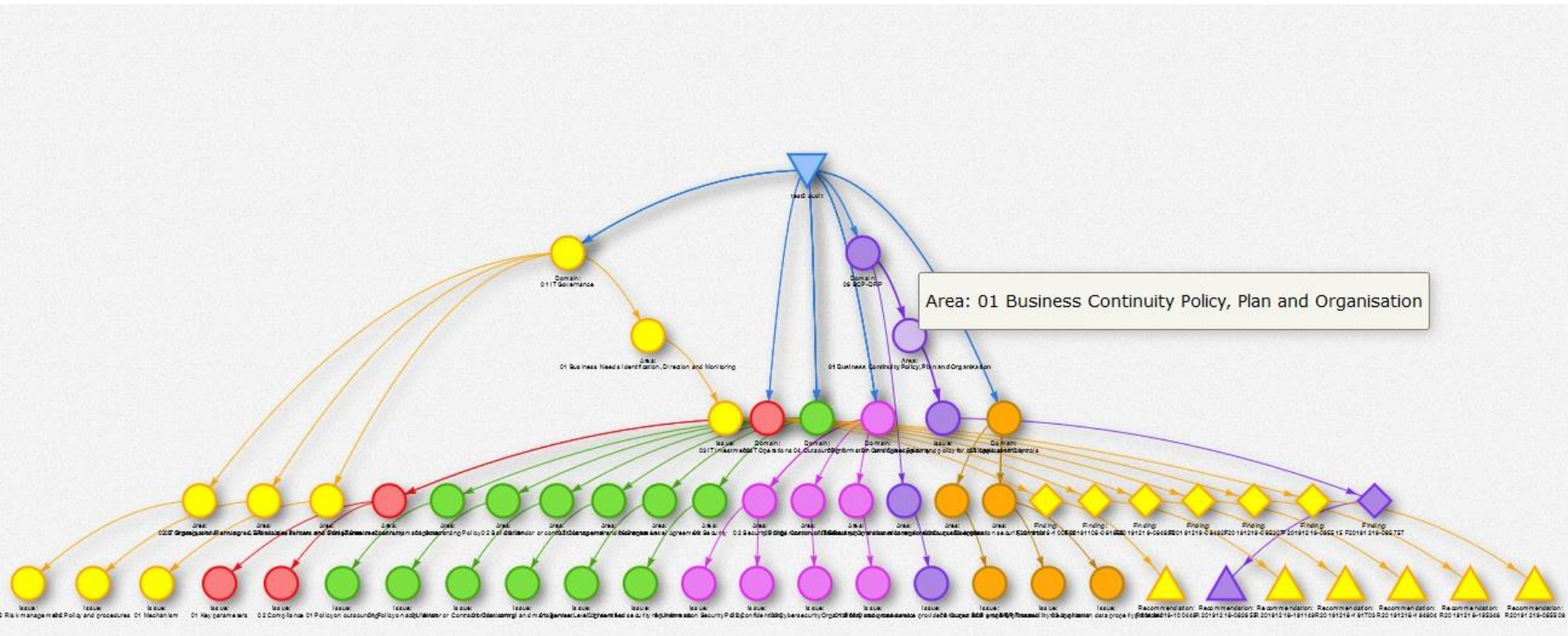
Domain	Area	Issue	Risks (weight)	Include in audit	Reasons, risks and remarks
01 - IT Governance	01 - Business Needs Identification, Direction and Monitoring	01 - Defining IT requirements	High 	Yes 	
01 - IT Governance	01 - Business Needs Identification, Direction and Monitoring	02 - Leadership	Low	Yes 	
01 - IT Governance	01 - Business Needs Identification, Direction and Monitoring	03 - IT Investments	Medium 	Yes 	
01 - IT Governance	02 - IT Strategy and Planning	01 - Quality of IT strategy	Medium 	Yes 	

Improved analytical capabilities

Provides the basic simple analytical range of data to evaluate the domain importance and characterization (global and specific).



Improved analytical capabilities



Findings

(collect and consolidate obtained findings)

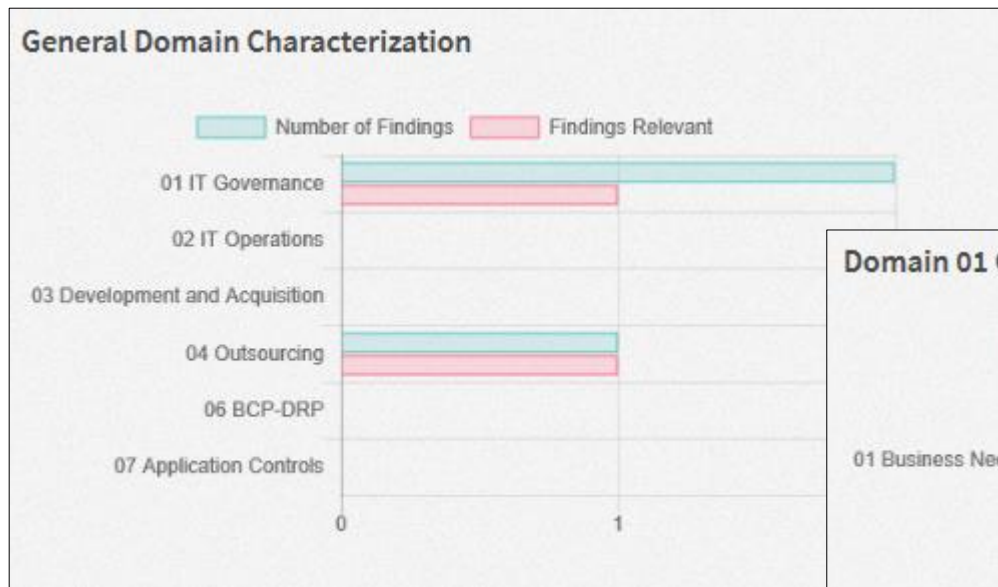
Findings in audit

Use hyperlink on ID to visualize/edit the finding

Operation	ID	Source	Domain	Area	Issue	Cause	Result	Description	Legal Act	Reference in the report	Relevant
Delete...	F20181215-125507	AITAM	01 IT Governance	02 IT Strategy and Planning	02 Risk management	Cause	Result	I like Cherries.	Reference to Legal Act	Reference to the Report	<input checked="" type="checkbox"/> Yes
Delete...	F20181215-125508	AITAM	01 IT Governance	02 IT Strategy and Planning	02 Risk management	Cause F20181215-125508	Result F20181215-125508	I like cats, but I'm allergic	Reference to Legal Act F20181215-	Reference to the Report F20181215-	<input type="checkbox"/> No

Improved analytical capabilities

Includes an evaluation of findings to look for gaps among related relevant areas for audit



Hints for the audit

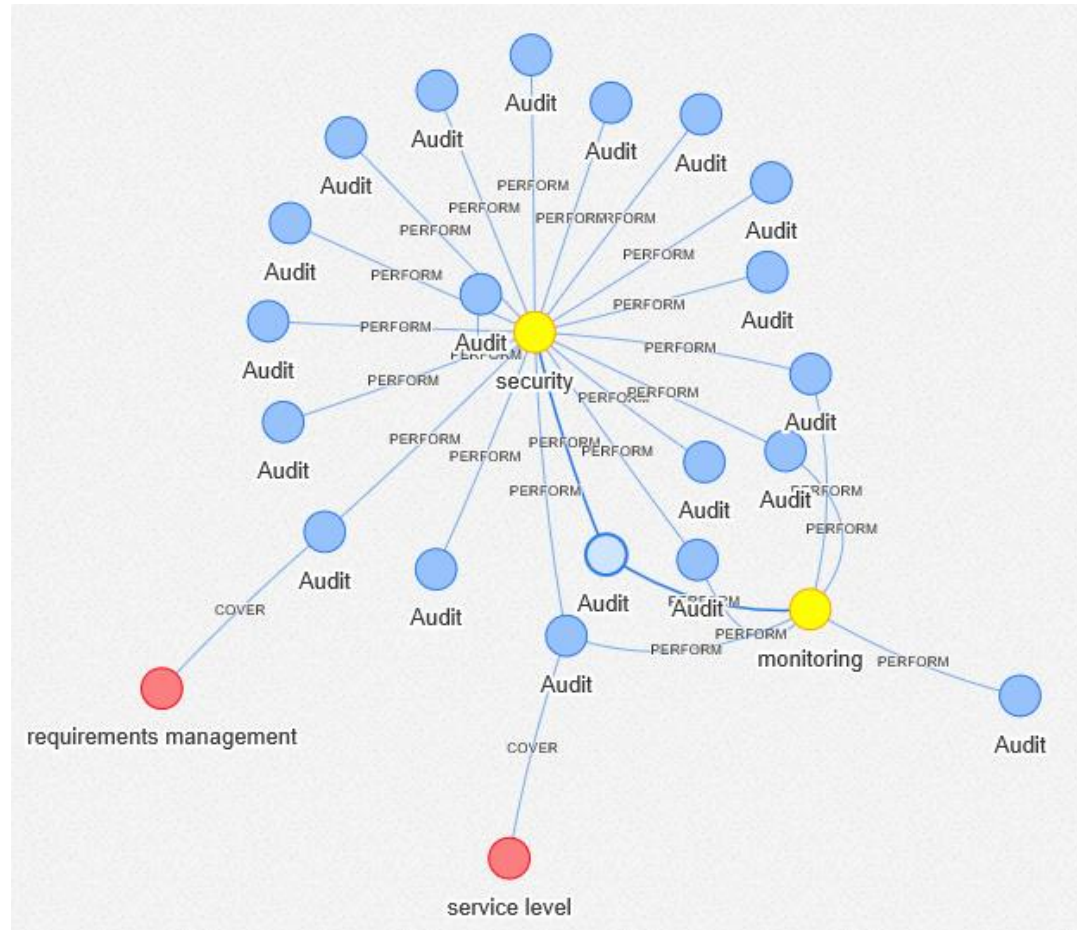
An analysis based on NLP to consider and find out through the CUBE how other nearby audits can help to make better use of current resources, heading the user to know:

- Where are you?
- Opportunities, risks and threats to look for!
- How to get there? (and, potentially, obtain the desired outcome)

Such analysis can be performed at the planning or the execution phases of the audit.

Hints for the audit

As a graph



Web version

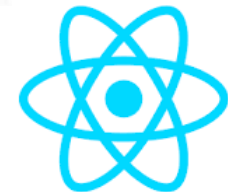
(technical background)

The web version of AITAM is based on following open-source core components:

- **JavaScript** as the programming language;
- **Node.js** as the cross-platform environment;
- **Express.js** as the web framework;
- **React** as the JavaScript library used for building the user interface;
- **Ejs** as the templating language to generate HTML markup;
- **XML** to store data.



Express



The web version of AITAM is an open-source and public project