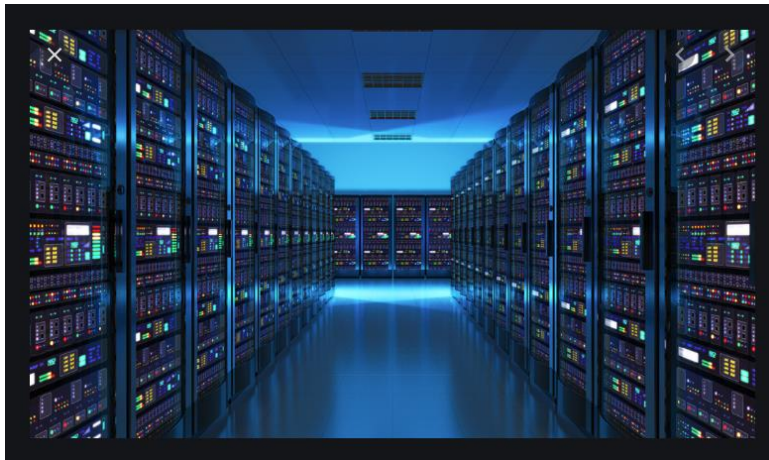




## RSKA5360 IT Audit Risk Advisory and Assurance Syllabus – Fall 2021



### **This syllabus covers RSKA 5360 Section 1 Wednesday Evenings and Section 2 Monday Evening Courses.**

Instructor: Steve Mar

Course Name: RSKA 5360-01 IT Audit Risk Advisory and Assurance

Class Schedule:

Section 1 Wednesdays 6:00 PM to 8:40 PM Starting Sep. 22, 2021 to Dec. 1, 2021.

Section 2 Mondays 6:00 PM to 8:40 PM Starting Sep. 27, 2021 to Nov. 29, 2021.

All Classes will be given online via Zoom. Please load Zoom to participate and earn a class grade.

Teaching Assistant: Natalia Shabanova

#### **Office Hours and Contact Information:**

Office Hours: Each Wednesday 4:00PM to 5:00PM will be open for Section 1 Students. Each Monday 4:00 PM to 5:00 PM will be open for Section 2 Students. Feel free to request an appointment. Connect via Zoom.

Office Phone: 206-660-4596

Email: [marst@seattleu.edu](mailto:marst@seattleu.edu)

Please email or call to request an appointment

#### **Course Description:**

### **Hackers have stolen our data and now they expect a ransom to get it back. What would you do?**

RSKA 5360-01 and RSKA 5360-02 Information Technology (IT) Risk Advisory and Assurance will provide an overview of the IT Audit profession. Students will perform “real IT Audits” of Seattle U



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Information Technology. You will need to sign a Non-Disclosure Agreement. We will review and assess the following possible eight projects depending upon enrollment size:

### Section 1 - Wednesday

1. Backup and Recovery of Critical Data
2. Email Security
3. Malware Protection & Security Awareness Training Follow up

### Section 2 - Monday

1. Patching Process for Operating Systems Endpoints
2. Patching Process for Windows Servers
3. Patching Process for Application Endpoints
4. Patching Process for Application Windows Servers

Students will put into practice what they learn with a real IT Audit projects covering Seattle U Information Technology Services (ITS).

The course will cover current governance, risks and controls dealing with the different projects. Project findings will be presented to an Audit Committee made of local executives and leaders. The students will collaborate and interact with Seattle U ITS leaders, managers, and technical professionals. Students will be mentored and advised by current IT Auditors, who are practicing and doing some very innovative practices from companies such as Deloitte, EY, Microsoft, Nordstrom, Protiviti, and PWC.

### Textbook:

None required



## Learning Objectives

The IT Audit course key learning objectives include:

1. **Plan:** an IT Audit, based upon the highest technology risks.
2. **Perform:** an IT Audit using the Institute of Internal Audit (IIA) Standards.
3. **Present:** the IT Audit Report before a Course Audit Committee (local Audit Professionals and Leaders dealing with Audit Committees or on Audit Committees).
4. **Preserve:** the IT Audit which will take Students through some of the important IT Audit practices and quality standards.

### High-Level Course Outline, Activities, and Homework\*

*\*Course Topics Subject to Change without Notice*



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Course Topics can and do change due to the nature of the IT Audit. A new topic may surface because the IT Audit project work discovered a new problem or issue for example, a new malware threat occurs. Thus, we will cover malware instead of the scheduled topic.

Weeks	Topics and Activities	Homework Reading and Questions
0	Pre-Class Survey and Advanced Reading	<p><b>Read:</b> Advance materials about IT Audit and Teamwork</p> <p><b>Read and Answer Questions:</b> About Risk Assessment Homework</p> <p>Complete Skills Survey</p>
1 - 2	<p>Introduce Course Objectives</p> <p>Organize and Build your IT Audit Team</p> <p>Cover Risk Assessment</p> <p>Create IT Audit Program</p> <p>Send Engagement Letter</p> <p>Discuss Auditing Backup, Service Accounts, Patching Process, Email, and Malware</p> <p>Introduce Personal IT Audit Project</p>	<p><b>Read:</b> Successful Audits Start with Well-Planned Opening Meetings</p> <p><b>Read and Answer Questions:</b> IT Audit Projects</p>
3 - 4	<p>Meet with IT Audit Advisors – Planning</p> <p>Quality Review</p> <p>Discuss Workpaper Documentation</p> <p>Discuss Cyber Security “Kill Chain Analysis”</p> <p>Cover Stakeholder Relationship and Emotional Intelligence</p> <p>Take virtual data center tour</p> <p>Work on Personal IT Audit Project</p> <p>Work on Team Project</p>	<p><b>Read:</b> Advanced materials about Stakeholder Relationships and Emotional Intelligence</p> <p><b>Read and Answer Questions:</b> Obtaining IT Audit Evidence, Analyze Test Results</p>
5 – 6	<p>Meet with IT Audit Advisors – Perform</p> <p>Fieldwork Quality Review</p> <p>Obtain IT Audit Evidence and Perform Controls Testing</p> <p>Analyze Test Results</p> <p>Cover Stakeholder Relationship and Emotional Intelligence</p> <p>Present Personal IT Audit Projects</p> <p>Discuss Ethics in IT Audit</p> <p>Work on Team Project</p>	<p><b>Read:</b> Advanced materials about “Kill Chain” Target Case Study.</p> <p><b>Read:</b> Where were the Auditors?</p> <p>Advanced materials about CIO Status Reports.</p>



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Weeks	Topics and Activities	Homework Reading and Questions
7 – 8	Discuss Getting Stakeholder Agreements on Findings and Conclusions Discuss Presenting Audit Reports Discuss Where were the Auditors? Hold CIO Status Report Work on Team Project Meet with IT Audit Advisors – Presentation Quality Review Discuss IT Audit Career Cover PCAOB Auditing Standard No. 5	<b>Read:</b> Advanced materials about Auditing Service Accounts  <b>Read and Answer Questions:</b> Data Analytics and Data Visualization  <b>Read:</b> Advanced materials about writing Audit Reports and the Audit Report Process  Advanced materials about Preserving the IT Audit  <b>Read and Answer Questions:</b> IT Audit Ethics  <b>Read:</b> Advanced materials about Stakeholder Agreement on Findings and Conclusions  <b>Read and Answer Questions:</b> PCAOB Auditing Standard No. 5 <sup>1</sup> Use of Service Organizations and Benchmarking of Automated Controls
9 - 10	Discuss Data Analysis and Data Visualization Discus Presentation Process Cover Preserve Audit Procedures Practice Presenting to the Audit Committee Deliver Final IT Audit Report to Audit Committee Network with Audit Committee Lessons Learned	<b>Read:</b> Advanced materials about Workpaper Quality Review

Grading will be based on a relative scale as scheduled below:

<sup>1</sup> An Audit of Internal Control Over Financial Reporting that is Integrated with an Audit of Financial Statement Appendix B Special Topics



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- 90-100 points = A
- 80-89 points = B
- 70-79 points = C
- Below 69 = D

Adjustments may be considered depending upon overall class performance and points distribution.

### Other important information

#### Academic Resources:

- Library and Learning Commons (<http://www.seattleu.edu/learningcommons/>)  
(This includes: Learning Assistance Programs, Research [Library] Services, Writing Center, Math Lab)
- Academic Integrity Tutorial (found on Canvas and SU Online)

#### Academic Policies on Registrar website

(<https://www.seattleu.edu/redhawk-axis/academic-policies/>)

- Academic Integrity Policy
- Academic Grading Grievance Policy
- Professional Conduct Policy (only for those professional programs to which it applies)

#### Notice for students concerning Disabilities

If you have, or think you may have, a disability (including an ‘invisible disability’ such as a learning disability, a chronic health problem, or a mental health condition) that interferes with your performance as a student in this class, you are encouraged to arrange support services and/or accommodations through Disabilities Services staff located in **Loyola 100, (206) 296-5740**. Disability-based adjustments to course expectations can be arranged only through this process.

#### Office of Institutional Equity

Title IX of the Education Amendments of 1972 (Title IX) prohibits discrimination based on sex in educational programs or activities that receive Federal financial assistance. This prohibition includes sexual misconduct, which encompasses sexual harassment and sexual violence. Seattle U remains committed to providing a safe and equitable learning, living, and working environment. Seattle U offers emergency, medical, and other support resources, as well as assistance with safety and support measures, to community members who have experienced or been impacted by sexual misconduct.

Seattle U requires all faculty and staff to notify the University’s Title IX Coordinator if they become aware of any incident of sexual misconduct experienced by a student.

For more information, please visit <https://www.seattleu.edu/equity/>. If you have any questions or concerns, you may also directly contact the Title IX Coordinator in the Office of Institutional Equity (**email:** [oi@seattleu.edu](mailto:oi@seattleu.edu); **phone:** 206.296.2824) University Resources and Policies



## RSKA5360 IT Audit Risk Advisory and Assurance Syllabus – Fall 2021

### Student Code of Conduct

Please review and read the updated Seattle U Student Code of Conduct. [SU Student Code of Conduct](#)

### Seattle U COVID-19 Response

Please review and be alert to the Seattle U COVID-19 Response. See link below for more details. Students and Faculty should understand and follow the guidance and instructions to keep safe and healthy.

SEATTLE UNIVERSITY  
**COVID-19 RESPONSE**

HEALTH AND SAFETY    ACADEMICS    STUDENT LIFE    RETURN TO CAMPUS WORKPLACE

CAMPUS REOPENING    COVID-19 FAQs    CONTACTS    CAMPUS MESSAGES    UNIVERSITY RESOURCES

### [Seattle U COVID-19 Response](#)

Seattle University values diverse types of learners and is committed to ensuring that each student is afforded an equal opportunity to participate in learning experiences. Disability Services (DS) works with students with disabilities to provide reasonable accommodations to support their learning experiences. Disabilities include “invisible disabilities,” such as a learning disability, a chronic health problem, or a mental health condition. This could include any long-term effects of Covid, even after recovery (“long-Covid”), if a health care provider determines it is a chronic health problem. If you have, or suspect you may have, a disability that may interfere with your performance as a student in this course and have not yet been assessed by DS, please contact DS staff at [DS@seattleu.edu](mailto:DS@seattleu.edu) or (206) 296-5740. Disability-based accommodations to course expectations can be made only through this process and must be approved by DS before implemented in a course. I am committed to working with you, so please consider meeting with me to discuss the logistics of implementing any accommodations approved by DS.