



27 Pine Street, Suite 700  
New Canaan, CT 06840

Phone: (203) 972-3567 Fax: (203) 972-3367

e-mail: [Levinemh@auditserve.com](mailto:Levinemh@auditserve.com) Website: <http://www.auditserve.com>

## Audit Seminars

### How to Perform an Integrated Audit - 2017 Edition

#### Seminar Objective

Most audit departments have embarked on the road of transforming their audits into Integrated Audits. The approaches used over the last eight years have evolved and so has this Audit Serve seminar which was first presented in 2009. The 2017 Edition of this Integrated Audit seminar has changed 75% since its original offering. New case studies have been established to further enhance the learning experience.

Audit Serve's Integrated Audit seminar fills the gap of the uncertainty that exists within the industry of whether audit departments are truly performing "real" integrated audits. The seminar attendee will learn how to extrapolate the "embedded business logic" and "business rules" which are translated to automated controls which provides the basis for identifying major audit issues and potential flaws within an organization's business model.

#### Participant Learning Objectives

At the completion of the seminar, the following learning objectives will be achieved by all participants:

- Be able to conduct interviews in order to identify key business processes and business process rules
- Recognize control design issues as part of the business process walkthroughs
- Be able to design audit extracts to measure the impact of missing controls

#### Seminar Length

One day

#### Who Should Attend

This seminar is designed for senior Financial, Operations & IT Auditors.

# How to Perform an Integrated Audit

## Continuing Professional Education Credits



Audit Serve is registered with the National Association of State Boards of Accountancy (NASBA), as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding sponsors may be addressed to National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417, USA Web site: [www.nasba.org](http://www.nasba.org).

**CPE Credits:** 8

**CPE Field of Study:** Auditing

## Seminar Outline

### I. Introduction

- Overall objectives of an Integrated Audit
- Typical Integrated Audit issues
- The early years of Integrated Audits
- Traditional IT Audits which are impacted by Integrated Audits

### II. Understanding Business Process Rules

### III. Mapping Business Rules to Controls

### IV. Conducting Business Process Walkthroughs

### V. Data Input Controls

### VI. Data Extracts

- Effective use of data extracts to support Integrated Audits
- Designing data extracts to understand the extent of the exposure

### VII. Performing an Audit of Data Interfaces

- Data flows between integrated application systems
- Auditing data interfaces
- Data interchange controls

### VIII. IT Controls to be validated as part of the Integrated Audit

### IX. Scoping the Integrated Audit

### X. Effective Planning techniques for Integrated Audits

### XI. Performing an effective security audit as part of the Integrated Audit

### Case Studies

Two case studies will be presented during this seminar which will provide the attendee the understanding of how to identify business process rules, determine the controls to be tested, identify system design issues and design the data extracts required to support the audit.