

BAKER NEWMAN & NOYES



COBIT

Control Objectives for Information *and*
related Technology

Information Systems Audit and Control
Association (ISACA)



Agenda

- COBIT Timeline
- Overview of COBIT
- COBIT IT Processes
- COBIT Components



COBIT Timeline

- COBIT Executive Summary and Framework
 - December 1995
- COBIT Control Objectives
 - April 1996
- COBIT Audit Guidelines
 - September 1996
- Third Edition
 - July 2000



Overview of COBIT

“COBIT is a tool that allows managers to communicate and bridge the gap with respect to control requirements, technical issues, and business risks” (COBIT Framework page 7)



Overview of COBIT

- Designed for three distinct audiences
 - Management
 - To help them balance risk and control investment in an often unpredictable IT environment
 - Users
 - To obtain assurance on the security and controls of IT services
 - Information Systems Auditors
 - To substantiate their opinions and/or provide advice to management on internal controls

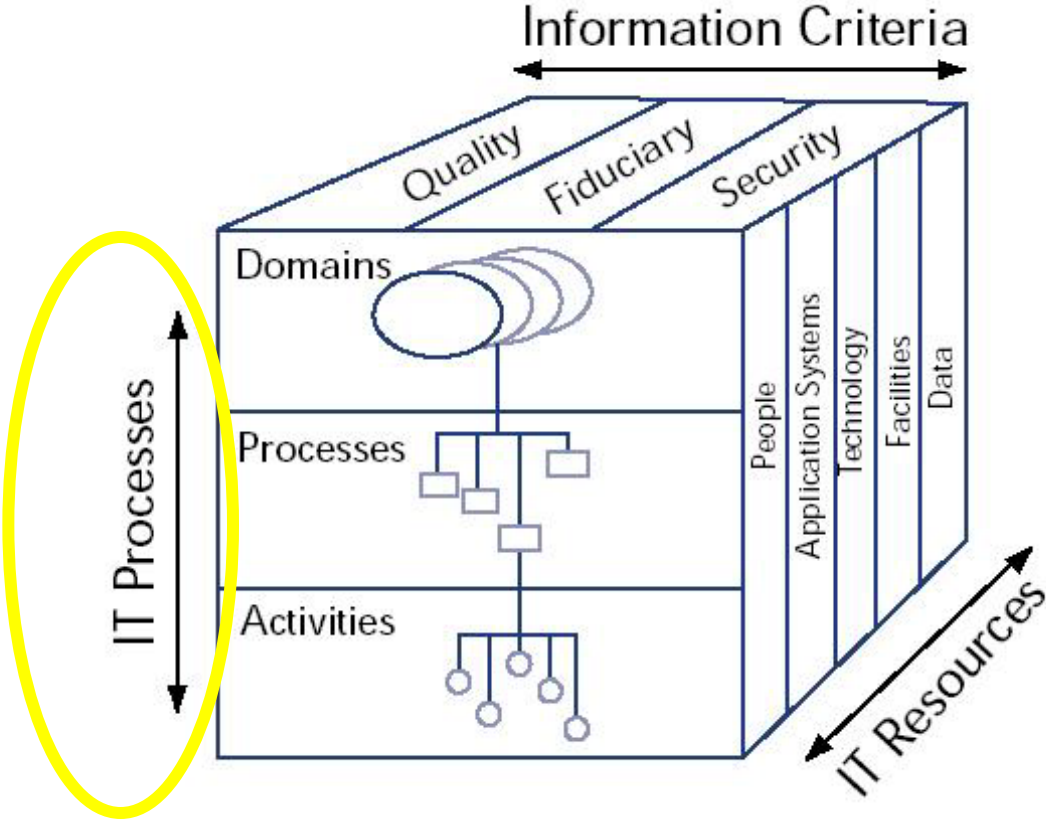


Overview of COBIT

- Two key tools to assist in analyzing an IT control environment
 - Management Awareness Diagnostic
 - IT Control Diagnostic



COBIT Components



COBIT IT Processes

- Domains
 - Natural grouping of processes, often matching an organizational domain of responsibility.
- Processes
 - A series of joined activities with natural (control) breaks.
- Activities
 - Actions needed to achieve a measurable result. Activities have a life-cycle whereas tasks are discreet.



COBIT IT Processes

- Four Domains
- 34 IT Processes
- 318 Detailed Control Objectives
 - Provide Management Assurance
 - Advice for Improvement



COBIT IT Processes

- Domains
 - Planning and Organization
 - Acquisition and Implementation
 - Delivery and Support
 - Monitoring



COBIT IT Processes

- Planning and Organization Domain
 - PO 1 Define a Strategic IT Plan
 - PO 2 Define the Information Architecture
 - PO 3 Determine Technological Direction
 - PO 4 Define the IT Organization and Relationships



COBIT IT Processes

- Planning and Organization Domain (continued)
 - PO 5 Manage the IT Investment
 - PO 6 Communicate Management Aims and Direction
 - PO 7 Manage Human Resources
 - PO 8 Ensure Compliance with External Requirements



COBIT IT Processes

- Planning and Organization Domain (continued)
 - PO 9 Assess Risks
 - PO 10 Manage Projects
 - PO 11 Manage Quality



COBIT IT Processes

- Acquisition and Implementation Domain
 - AI 1 Identify Automated Solutions
 - AI 2 Acquire and Maintain Application Software
 - AI 3 Acquire and Maintain Technology Infrastructure



COBIT IT Processes

- Acquisition and Implementation Domain (continued)
 - AI 4 Develop and Maintain Procedures
 - AI 5 Install and Accredite Systems
 - AI 6 Manage Changes



COBIT IT Processes

- Delivery and Support Domain
 - DS 1 Define and Manage Service Levels
 - DS 2 Manage Third-Party Services
 - DS 3 Manage Performance and Capacity
 - DS 4 Ensure Continuous Service



COBIT IT Processes

- Delivery and Support Domain (continued)
 - DS 5 Ensure Systems Security
 - DS 6 Identify and Allocate Costs
 - DS 7 Educate and Train Users
 - DS 8 Assist and Advise Customers



COBIT IT Processes

- Delivery and Support Domain (continued)
 - DS 9 Manage the Configuration
 - DS 10 Manage Problems and Incidents
 - DS 11 Manage Data
 - DS 12 Manage Facilities
 - DS 13 Manage Operations

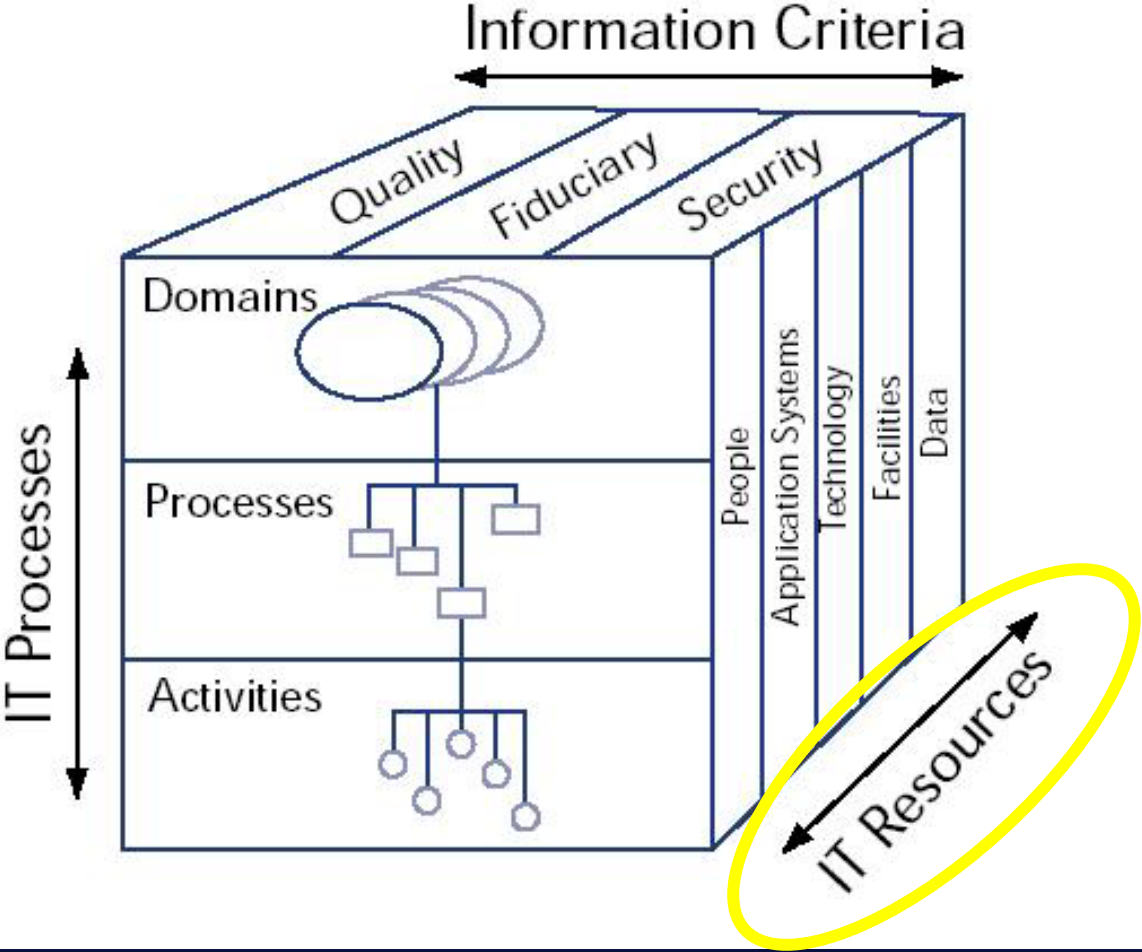


COBIT IT Processes

- Monitoring Domain
 - M 1 Monitor the Processes
 - M 2 Assess Internal Control Adequacy
 - M 3 Obtain Independent Assurance
 - M 4 Provide for Independent Audit



COBIT Components



COBIT IT Resources

- Data
 - Data objects in their widest sense, i.e., external and internal, structured and non-structured, graphics, sound, etc.
- Application Systems
 - Application systems is understood to be the sum of manual and programmed procedures.
- Technology
 - Technology covers hardware, operating systems, database management systems, networking, multimedia, etc.

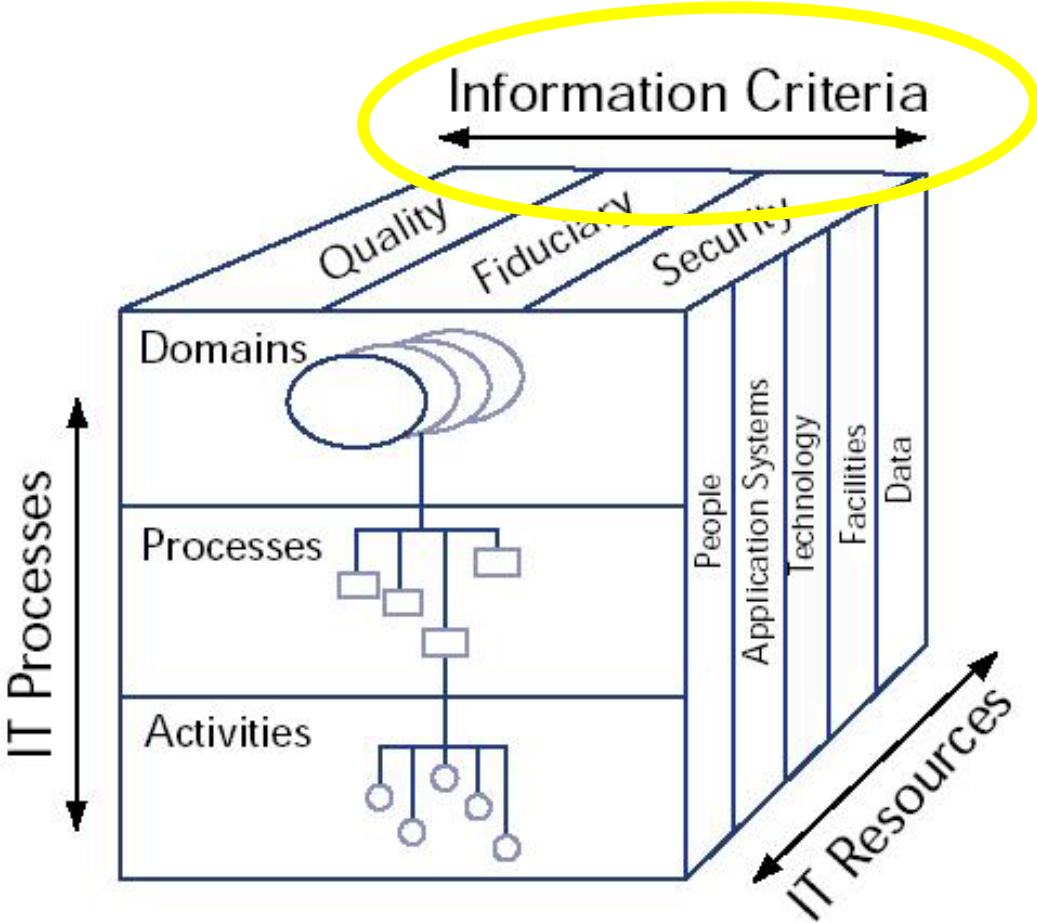


COBIT IT Resources

- Facilities
 - Resources to house and support information systems.
- People
 - Staff skills, awareness and productivity to plan, organise, acquire, deliver, support and monitor information systems and services.



COBIT Components

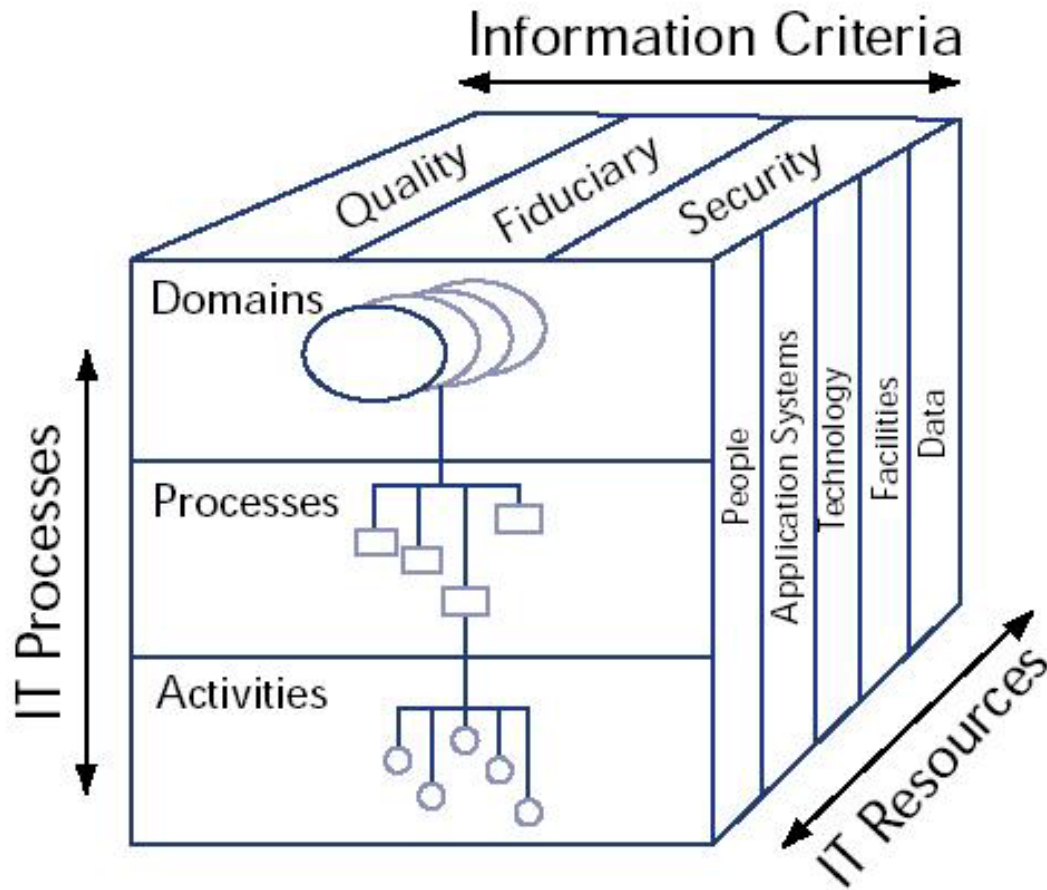


COBIT Information Criteria

- Quality Requirements
 - Quality
 - Cost
 - Delivery
- Fiduciary Requirements (COSO Report)
 - Effectiveness and Efficiency of Operations
 - Reliability of Information
 - Compliance with Laws and Regulations
- Security Requirements
 - Confidentiality
 - Integrity
 - Availability



COBIT Components



Resources

- Information Systems Audit and Control Association

www.isaca.org

- IT Governance Institute

www.itgi.org

- Committee of Sponsoring Organizations of the Treadway Commission (COSO)

www.coso.org



Questions?

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