

TYPES AND TASKS OF IT-AUDIT PROJECTS AND THEIR SPECIFICS

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According to [1, 3], the IT audit project is a set of interrelated measures to verify accounting data, indicators of financial statements of the IT company and assess the IT infrastructure, aimed at creating a unique product: independent opinion of the auditor, his/her findings, evidence, conclusions and recommendations on all material aspects and in accordance with applicable laws, regulations (standards) or other rules, and in accordance with the requirements of users in terms of time and resource constraints.

Such a comprehensive inspection of the condition, allows to determine the advantages and disadvantages of the existing information infrastructure at the enterprise, its compliance with the requirements and expectations of management, allows to assess the possible development of business and communication processes in the enterprise [4]. Modernization or modification of existing systems or functioning solutions can be carried out only in the presence of full data on the current state of the company's IT management.

The tasks of IT audit projects include [1, 2]:

- Compliance audit - assessment of the degree of compliance of the IT management system with the requirements of corporate and / or external standards, as well as the readiness of the organization to pass the certification audit.

- Performance audit - assessment of the adequacy of the IT management system to ensure effective and efficient use of IT investments.

- Audit of the internal control system - situational modeling, which allows to assess the adequacy of the applied methods of management and control of IT for different operating conditions, including the expansion or change of business scale; modernization or transition to new information systems; change in funding; lack of key IT staff, etc.

- Forming a basis for improving the IT management system - preparation of a detailed multi-level analysis of the degree of adequacy of key management elements in terms of all identified IT risks.

- Formation of key recommendations for the program of improving the IT management system, which are based on the experience of successful consulting projects of IT companies and take into account the success factors and problem areas identified during the audit.

- Formation of a corporate risk assessment methodology that allows the organization to independently monitor the IT management system (including improvement programs) in an environment that is changing dynamically.

There are a number of approaches to systematizing and classifying IT audit projects.

IT audit projects can be classified into the following types [5]: investment projects, in which the auditor examines compliance with the procedure for state registration of investments; external IT audit projects, mainly carried out by special audit firms.

At the same time, in [6] there are three main types of IT audit projects: express IT audit projects are most often carried out in small businesses; targeted IT audit projects in which the company invited for audit studies a specific problem or task that cannot be solved by the management or IT department of the customer company; full IT audit projects are a comprehensive audit.

Thus, IT audit project management is a process of management and coordination of human, material and financial resources during the project life cycle by applying modern management methods and techniques to achieve the results defined in the project in terms of composition and scope of work; cost, time, quality and satisfaction of project stakeholders [29]. IT audit project management is based on a systems approach. It is implemented by the project team. The methods of project analysis are used as a component in the project management process.

References:

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