

## SKILLS FOR AUDITING IT

## INTRODUCTION AND INSTRUCTIONS

The Institute of Internal Auditors Research Foundation (IIARF) is the global leader in providing research and knowledge resources to enhance the internal audit profession.

The IIARF continually monitors the needs of the internal audit profession and its stakeholders to identify high priority topics for future projects. These high priority topics can either become Research Projects or Educational Products

**Research Projects** focus on discovering new information about the internal audit profession using academic research methods such as surveys, focus groups, interviews, case studies, literature review, and data analysis. Whenever possible, research projects should include implications or applications for practitioners.

**Educational Products** are designed to provide information that internal audit practitioners can use on the job. Educational products often include “how-to” information, tools, best practices, and so on. (A research component can support the educational product.)

The following request for proposal is for a **research project**, and a global scope is encouraged. Please note that submission guidelines were updated in 2012. Any proposal that does not follow the updated guidelines will be returned for revisions.

The review process normally lasts 4–6 weeks, but may take longer.

Return your proposal as a Microsoft Word document or PDF via email to [research@theiia.org](mailto:research@theiia.org).

### **ALL RESPONSES TO THIS REQUEST FOR PROPOSAL ARE DUE NO LATER THAN MARCH 11, 2013.**

If additional information is needed, please contact The IIA Research Foundation:

Tel: +1-407-937-1356

Email: [research@theiia.org](mailto:research@theiia.org)

Thank you for your interest in The Institute of Internal Auditors Research Foundation. We look forward to working with you.

## TOPIC INFORMATION

<b>Priority Topic Title</b>	<b>Skills for Auditing IT</b>
<b>Topic Summary</b>	<p>To audit the IT environment requires many and certain types of skills. For internal audit to add value and contribute to the success of the organization, it must understand the expectations—both current and emerging—and ensure that needed skills are in place.</p> <p>Internal auditors need to ask themselves, “What skills do we have, what skills do we need, and how are we going to attain them?” After the skills challenges are resolved, internal auditors need to position themselves to execute and evaluate the IT environments and to do so at a quicker pace.</p>
<b>Product Type</b>	<p>Choose one:</p> <p><input checked="" type="checkbox"/> Research Report (applied)</p> <p><input type="checkbox"/> Research Report (add to knowledge base, theoretical)</p>
<b>Problem the Research Will Address</b>	<p>There are very few organizations today that are not reliant on some kind of IT infrastructure. Not only is there reliance, but the complexity and its constant evolution—both in nature and speed—make it imperative for internal audit to understand the environment and be able to evaluate it.</p>
<b>Primary Audience/ Secondary Audience</b>	<p>Primary audience: Chief audit executives (CAEs) and mid- to senior-level practitioners.</p> <p>Secondary audience: Audit committee and other board members, IT audit managers and staff, and entry-level practitioners.</p>
<b>Research Questions</b>	<ul style="list-style-type: none"> <li>• What IT auditing skills do most internal auditors have?</li> <li>• What IT auditing skills do most internal auditors need to gain?</li> <li>• How will internal auditors attain the needed skills?</li> <li>• How can internal auditors position themselves to evaluate IT environments at a faster pace?</li> </ul>
<b>Topics/Issues</b>	<ol style="list-style-type: none"> <li>1. How does internal audit address the current IT internal audit needs of the organization?</li> <li>2. How is internal audit identifying the emerging and future IT internal audit needs of their organizations for generalists and IT specialists?</li> <li>3. What skill sets are needed?</li> <li>4. What tools and techniques must internal audit employ? (i.e., co-sourcing)?</li> <li>5. What are the challenges around attaining and sustaining those skill sets?</li> <li>6. What are leading practices in delivering IT internal audit services for the new, emerging, and future IT environments</li> </ol>
<p>Proposals should include:</p> <p><input type="checkbox"/> At least all of the topics listed. OR</p> <p><input checked="" type="checkbox"/> The researcher’s selection of options and/or additional topics.</p>	

	<p>within organizations?</p> <p>7. How is the IT risk assessment performed?</p> <p>8. What must internal audit do well in the IT space to be considered “adding value”?</p> <p>9. Do the stakeholders have the same perceptions of the evolving role of IT internal audit?</p> <p>10. How do we stay abreast of the speed of change and, therefore, of expectations?</p> <p>11. How do internal auditors stay in front of emerging trends when IT departments struggle with that same question?</p>
<b>Methodology</b>	<ul style="list-style-type: none"> <li>• Literature review.</li> <li>• Analysis of 2006 and 2010 Global Internal Audit Survey Data (Common Body of Knowledge [CBOK] studies).</li> <li>• Additional surveys of IT directors and managers in The IIA database.</li> </ul>
<b>Time Frame</b>	Writing completed 6 months after execution of contract
<b>Length of Document</b>	50–75 page book, plus other deliverable options listed below

**INTERESTED RESEARCHERS AND AUTHORS, PLEASE PROCEED TO THE NEXT SECTION, PROPOSAL SUBMISSION GUIDELINES**

## PROPOSAL SUBMISSION GUIDELINES

The Institute of Internal Auditors Research Foundation (IIARF) is the global leader in providing research and knowledge resources to enhance the internal audit profession.

Proposals should outline how the requirements of the RFP will be met. Proposals should not exceed **five pages** exclusive of the summary page and appendices described below, and should be organized as follows:

1. Proposal Summary Page
  - a. Name of the priority topic being addressed.
  - b. Product type (education, applied research, or theoretical research).
  - c. Proposal title. (This title should be specific to the proposal, not the same as the name of the priority topic.)
  - d. Date proposal was submitted.
  - e. Primary researcher's name and contact information.
  - f. Proposal abstract. (This should be one to two paragraphs, including research need, primary audience, methodology, and a description of the primary deliverable.)
2. Project Description
  - a. Research questions.
  - b. Application/implications for internal auditors.
  - c. Topics/issues.
  - d. Methodology. (Explain how the proposed methodology will answer the research question. Include drafts of surveys or interview guides in appendices. An incomplete methodology will cause a research proposal to be returned.)
  - e. Sample size and description.
3. Research Team and Budget Description
  - a. Proposed research team members with a *brief description of their roles and qualifications*. (Describe research capabilities and/or academic qualifications related to the topic. Show that an experienced internal auditor is on the research team.)
  - b. Time frame.
  - c. Budget. (Give itemized budget and tell who receives funds.)
4. Deliverable Description
  - a. Length of book or report.
  - b. Other possible content uses.
5. Appendices
  - a. First draft of the interview guide, survey questions, and/or analysis methodology (if applicable).
  - b. Curriculum vitae (CV) for each researcher (three pages maximum).
  - c. Previous researcher affiliation with The IIA (previous research or educational products produced, volunteer participation, chapter officer, etc.).

Submit proposals by **MARCH 11, 2013**, via email to: [research@theiia.org](mailto:research@theiia.org)

**Further information:** [research@theiia.org](mailto:research@theiia.org), Tel: +1-407-937-1356, Fax: +1-407-937-1101