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AUDITING AND GOVERNANCE RISK AND COMPLIANCE | AGRC-045

Auditing IT General Controls

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Course content

Why Attend

Almost every financial and operational process now runs on information systems. If the underlying IT environment is poorly controlled, application controls and system reports cannot be relied upon, and errors or fraud may go undetected. IT general controls therefore sit at the heart of both internal and external audit work.

This Auditing IT General Controls training course gives auditors a practical understanding of how to plan, test and report on the core IT control domains: access management, change management, IT operations and system development. Participants learn what good controls look like, how to obtain and analyse evidence, and how to evaluate deficiencies and their impact.

Course Methodology

• The course is practical and evidence-focused. Participants work through sample system reports, user access listings, change tickets and backup logs, performing tests as they would in a real audit. Short technical explanations are followed by exercises, walkthrough simulations and the drafting of audit findings.

Course Objectives

• Explain the purpose of IT general controls and their link to financial reporting

• Scope an IT general controls review based on risk

• Assess the design of logical access and user management controls

• Test change management controls for applications and infrastructure

• Evaluate IT operations controls including backup and job scheduling

• Review system development and acquisition controls

Target Audience

• Internal auditors and audit managers

• IT auditors and IT risk professionals

• External auditors involved in IT reviews

Course content

- Information security and compliance staff

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Course outline

Detailed course outline

Day-by-day outline for Auditing IT General Controls.

Day 1 - IT General Controls and Audit Planning

• 09:00-10:00 | The relationship between IT general controls and application controls

• 10:00-10:30 | IT risks to data integrity, availability and confidentiality

• 10:30-11:00 | Common control frameworks used in IT audit

• 11:00-11:30 | Coffee break

• 11:30-12:00 | Understanding the IT environment: systems, databases and infrastructure

• 12:00-12:30 | Risk-based scoping of an IT general controls review

• 12:30-13:00 | Working with IT teams and planning walkthroughs

• 13:00-14:00 | Exercise: scoping an ITGC review for a finance system

Day 2 - Logical Access and User Management

• 09:00-09:34 | User provisioning, modification and removal processes

• 09:34-10:08 | Privileged and administrator access controls

• 10:08-10:42 | Password policies, authentication and single sign-on

• 10:42-11:00 | Segregation of duties in systems and how to test it

• 11:00-11:30 | Coffee break

• 11:30-11:46 | Segregation of duties in systems and how to test it (continued)

• 11:46-12:20 | Periodic user access reviews and their effectiveness

• 12:20-12:53 | Analysing user listings against HR leaver data

• 12:53-14:00 | Exercise: testing access controls with sample data

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Day 3 - Change Management Controls

- 09:00-09:34 | Why uncontrolled changes threaten system reliability
- 09:34-10:08 | Change request, approval, testing and implementation steps
- 10:08-10:42 | Segregation between development and production environments
- 10:42-11:00 | Emergency changes and how they should be controlled
- 11:00-11:30 | Coffee break
- 11:30-11:46 | Emergency changes and how they should be controlled (continued)
- 11:46-12:20 | Database and infrastructure change controls
- 12:20-12:53 | Selecting samples and testing change tickets
- 12:53-14:00 | Exercise: evaluating a set of change records

Day 4 - IT Operations and System Development

- 09:00-09:34 | Job scheduling, monitoring and incident management
- 09:34-10:08 | Backup, restoration testing and data retention
- 10:08-10:42 | Physical and environmental controls over data centres
- 10:42-11:00 | Controls over cloud and outsourced IT services
- 11:00-11:30 | Coffee break
- 11:30-11:46 | Controls over cloud and outsourced IT services (continued)
- 11:46-12:20 | System development life cycle and project controls
- 12:20-12:53 | Data migration and go-live controls
- 12:53-14:00 | Exercise: reviewing backup and incident evidence

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Day 5 - Evidence, Evaluation and Reporting

- 09:00-09:39 | Sufficient and appropriate IT audit evidence
- 09:39-10:18 | Using data analytics and system reports reliably
- 10:18-10:57 | Evaluating the severity of IT control deficiencies
- 10:57-11:00 | Compensating controls and their limitations
- 11:00-11:30 | Coffee break
- 11:30-12:06 | Compensating controls and their limitations (continued)
- 12:06-12:44 | Writing clear IT audit findings for non-technical readers
- 12:44-13:22 | Agreeing remediation and follow-up with IT management
- 13:22-14:00 | Personal action plan for IT general controls auditing

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Seminar dates

Available seminar dates

Live dates and pricing for Auditing IT General Controls generated from the course details page.

Date	Location	Format	Fee
21 - 25 December 2026	London	Classroom	**€2,915**
7 - 11 December 2026	Barcelona	Classroom	**€2,275**
14 - 18 December 2026	Frankfurt	Classroom	**€2,175**
25 - 29 January 2027	London	Classroom	**€2,915**
4 - 8 January 2027	Barcelona	Classroom	**€2,275**
11 - 15 January 2027	Frankfurt	Classroom	**€2,175**
18 - 22 January 2027	Munich	Classroom	**€2,425**
1 - 5 February 2027	London	Classroom	**€2,915**
8 - 12 February 2027	Barcelona	Classroom	**€2,275**
15 - 19 February 2027	Frankfurt	Classroom	**€2,175**

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Live dates and pricing for Auditing IT General Controls generated from the course details page.

Date	Location	Format	Fee
22 - 26 February 2027	Paris	Classroom	**€2,810**
8 - 12 March 2027	London	Classroom	**€2,915**
15 - 19 March 2027	Barcelona	Classroom	**€2,275**
22 - 26 March 2027	Frankfurt	Classroom	**€2,175**
1 - 5 March 2027	Rome	Classroom	**€2,830**
19 - 23 April 2027	London	Classroom	**€2,915**
26 - 30 April 2027	Barcelona	Classroom	**€2,275**
5 - 9 April 2027	Frankfurt	Classroom	**€2,175**
12 - 16 April 2027	Vienna	Classroom	**€3,425**
24 - 28 May 2027	London	Classroom	**€2,915**

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Date	Location	Format	Fee
3 - 7 May 2027	Barcelona	Classroom	**€2,275**
10 - 14 May 2027	Frankfurt	Classroom	**€2,175**
17 - 21 May 2027	Amsterdam	Classroom	**€3,215**
21 - 25 June 2027	London	Classroom	**€2,915**
7 - 11 June 2027	Barcelona	Classroom	**€2,275**
14 - 18 June 2027	Frankfurt	Classroom	**€2,175**
12 - 16 July 2027	London	Classroom	**€2,915**
19 - 23 July 2027	Barcelona	Classroom	**€2,275**
26 - 30 July 2027	Frankfurt	Classroom	**€2,175**
5 - 9 July 2027	Dubai	Classroom	**€2,845**

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Date	Location	Format	Fee
16 - 20 August 2027	London	Classroom	**€2,915**
23 - 27 August 2027	Barcelona	Classroom	**€2,275**
2 - 6 August 2027	Frankfurt	Classroom	**€2,175**
9 - 13 August 2027	Geneva	Classroom	**€3,315**
20 - 24 September 2027	London	Classroom	**€2,915**
6 - 10 September 2027	Barcelona	Classroom	**€2,275**
13 - 17 September 2027	Frankfurt	Classroom	**€2,175**
4 - 8 October 2027	London	Classroom	**€2,915**
11 - 15 October 2027	Barcelona	Classroom	**€2,275**
18 - 22 October 2027	Frankfurt	Classroom	**€2,175**

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Date	Location	Format	Fee
25 - 29 October 2027	Kuala lumpur	Classroom	**€2,425**
8 - 12 November 2027	London	Classroom	**€2,915**
15 - 19 November 2027	Barcelona	Classroom	**€2,275**
22 - 26 November 2027	Frankfurt	Classroom	**€2,175**
1 - 5 November 2027	Madrid	Classroom	**€3,400**
20 - 24 December 2027	London	Classroom	**€2,915**
27 - 31 December 2027	Barcelona	Classroom	**€2,275**
6 - 10 December 2027	Frankfurt	Classroom	**€2,175**
13 - 17 December 2027	Munich	Classroom	**€2,425**
21 - 25 December 2026	Online / Live	Online / Live	**€1,625**

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Date	Location	Format	Fee
7 - 11 December 2026	Online / Live	Online / Live	**€1,625**
14 - 18 December 2026	Online / Live	Online / Live	**€1,625**
25 - 29 January 2027	Online / Live	Online / Live	**€1,625**
4 - 8 January 2027	Online / Live	Online / Live	**€1,625**
11 - 15 January 2027	Online / Live	Online / Live	**€1,625**
18 - 22 January 2027	Online / Live	Online / Live	**€1,625**
1 - 5 February 2027	Online / Live	Online / Live	**€1,625**
8 - 12 February 2027	Online / Live	Online / Live	**€1,625**
15 - 19 February 2027	Online / Live	Online / Live	**€1,625**
22 - 26 February 2027	Online / Live	Online / Live	**€1,625**

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8 - 12 March 2027	Online / Live	Online / Live	**€1,625**
15 - 19 March 2027	Online / Live	Online / Live	**€1,625**
22 - 26 March 2027	Online / Live	Online / Live	**€1,625**
1 - 5 March 2027	Online / Live	Online / Live	**€1,625**
19 - 23 April 2027	Online / Live	Online / Live	**€1,625**
26 - 30 April 2027	Online / Live	Online / Live	**€1,625**
5 - 9 April 2027	Online / Live	Online / Live	**€1,625**
12 - 16 April 2027	Online / Live	Online / Live	**€1,625**
24 - 28 May 2027	Online / Live	Online / Live	**€1,625**
3 - 7 May 2027	Online / Live	Online / Live	**€1,625**

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10 - 14 May 2027	Online / Live	Online / Live	**€1,625**
17 - 21 May 2027	Online / Live	Online / Live	**€1,625**
21 - 25 June 2027	Online / Live	Online / Live	**€1,625**
7 - 11 June 2027	Online / Live	Online / Live	**€1,625**
14 - 18 June 2027	Online / Live	Online / Live	**€1,625**
12 - 16 July 2027	Online / Live	Online / Live	**€1,625**
19 - 23 July 2027	Online / Live	Online / Live	**€1,625**
26 - 30 July 2027	Online / Live	Online / Live	**€1,625**
5 - 9 July 2027	Online / Live	Online / Live	**€1,625**
16 - 20 August 2027	Online / Live	Online / Live	**€1,625**

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23 - 27 August 2027	Online / Live	Online / Live	**€1,625**
2 - 6 August 2027	Online / Live	Online / Live	**€1,625**
9 - 13 August 2027	Online / Live	Online / Live	**€1,625**
20 - 24 September 2027	Online / Live	Online / Live	**€1,625**
6 - 10 September 2027	Online / Live	Online / Live	**€1,625**
13 - 17 September 2027	Online / Live	Online / Live	**€1,625**
4 - 8 October 2027	Online / Live	Online / Live	**€1,625**
11 - 15 October 2027	Online / Live	Online / Live	**€1,625**
18 - 22 October 2027	Online / Live	Online / Live	**€1,625**
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22 - 26 November 2027	Online / Live	Online / Live	**€1,625**
1 - 5 November 2027	Online / Live	Online / Live	**€1,625**
20 - 24 December 2027	Online / Live	Online / Live	**€1,625**
27 - 31 December 2027	Online / Live	Online / Live	**€1,625**
6 - 10 December 2027	Online / Live	Online / Live	**€1,625**
13 - 17 December 2027	Online / Live	Online / Live	**€1,625**