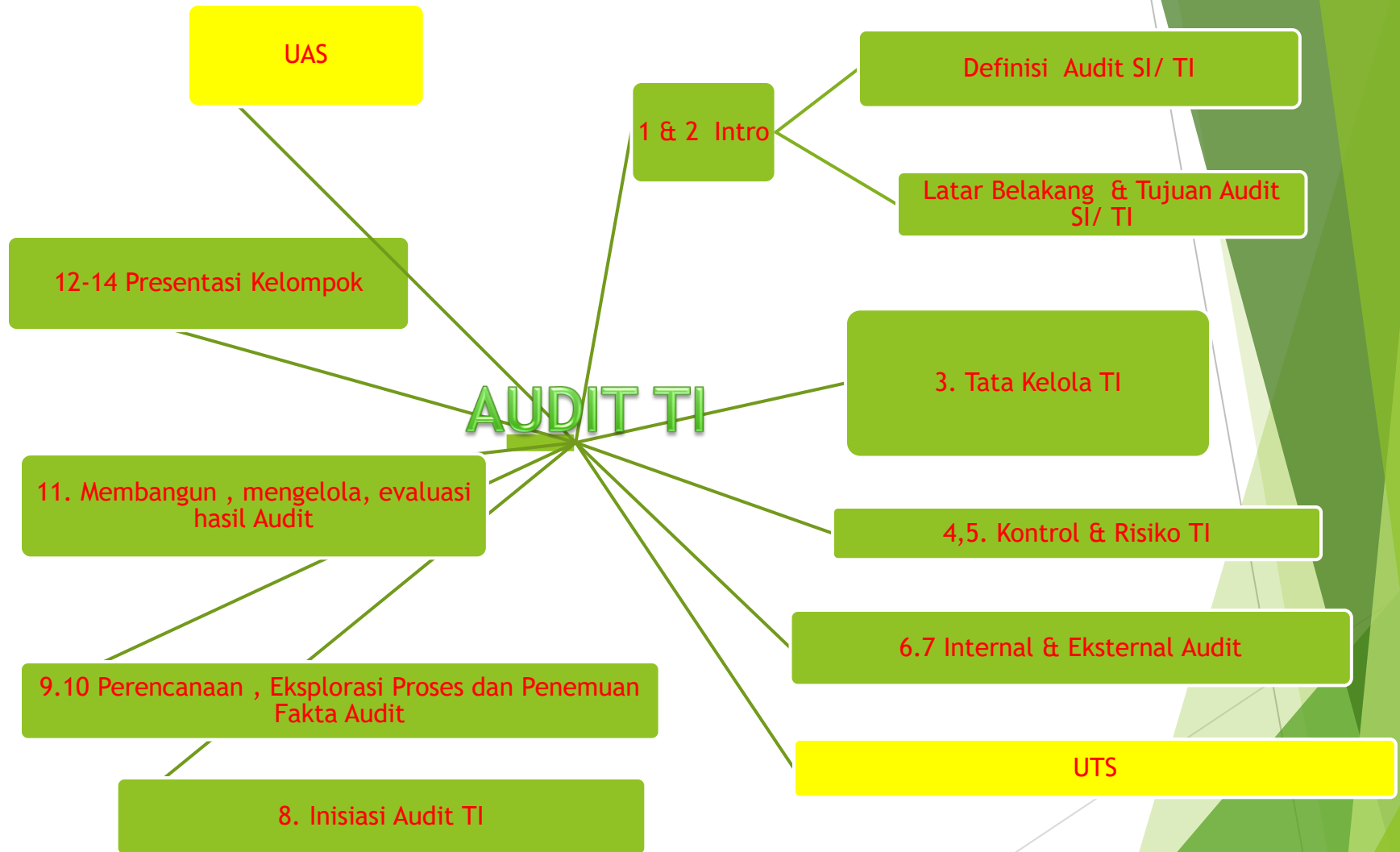




MATA KULIAH AUDIT TEKNOLOGI INFORMASI (TI)

#4 Control vs Risk

Presented by : Bambang S, S.Kom, MM, M.Kom



IT Audit Role

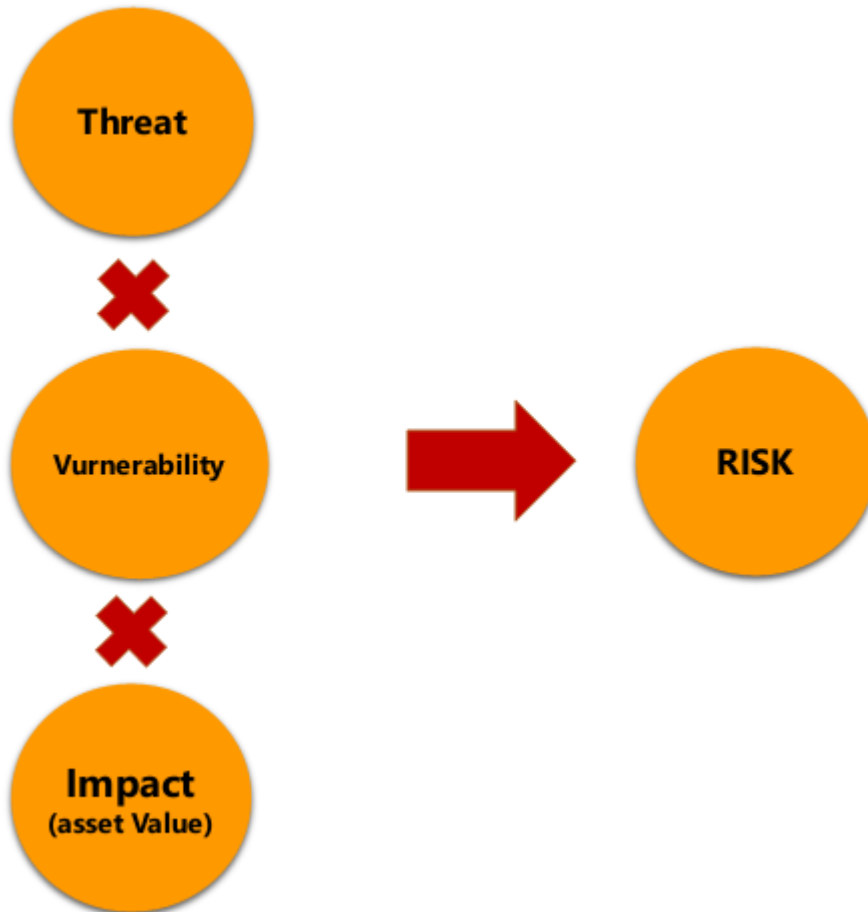
- Advising the Audit Committee and senior management on IT internal **control** issues
- • Performing IT **Risk** Assessments
- • Performing:
 - a) Institutional **Risk** Area Audits
 - b) General **Controls** Audits
 - c) Application **Controls** Audits
 - d) Technical IT **Controls** Audits
 - e) Internal **Controls** advisors during systems development and analysis activities.

IT Risk

The chance that information systems will not satisfy the **business requirement** of ensuring the achievement of **IT objectives** and responding to **threats** to the provision of IT services

Source: ISACA

Definisi Risiko

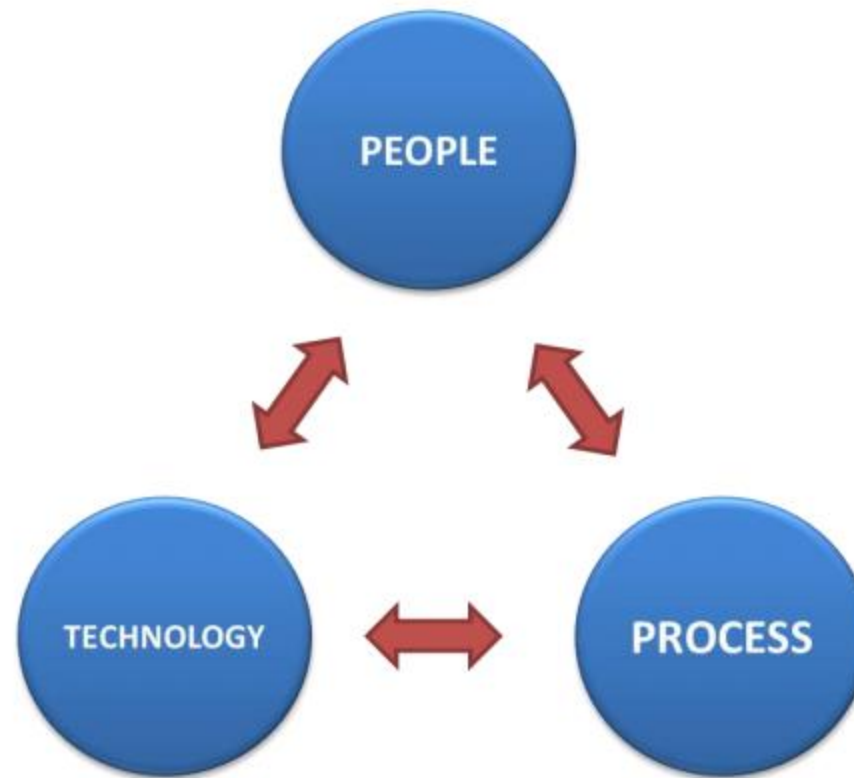


- **Threat**
 - Ancaman yang diakibatkan oleh adanya kelemahan
- **Vulnerability**
 - Kelemahan yang dapat dieksploitasi sehingga menjadi sebuah ancaman
- **Impact**
 - Dampak yang terjadi dikarenakan adanya kelemahan yang berhasil dieksploitasi.

Tipe Risiko



Ruang Lingkup Risiko



IT Control

Control is defined as the **policies, procedures, practices** and organizational structures designed to provide reasonable **assurance** that business objectives will be achieved and that undesired events will be prevented or detected and corrected.

Source: ISACA

IT Control

IT Control Objective is defined as a statement of the ***desired result*** or purpose to be achieved by implementing ***control procedures*** in a particular IT activity.

Source: ISACA

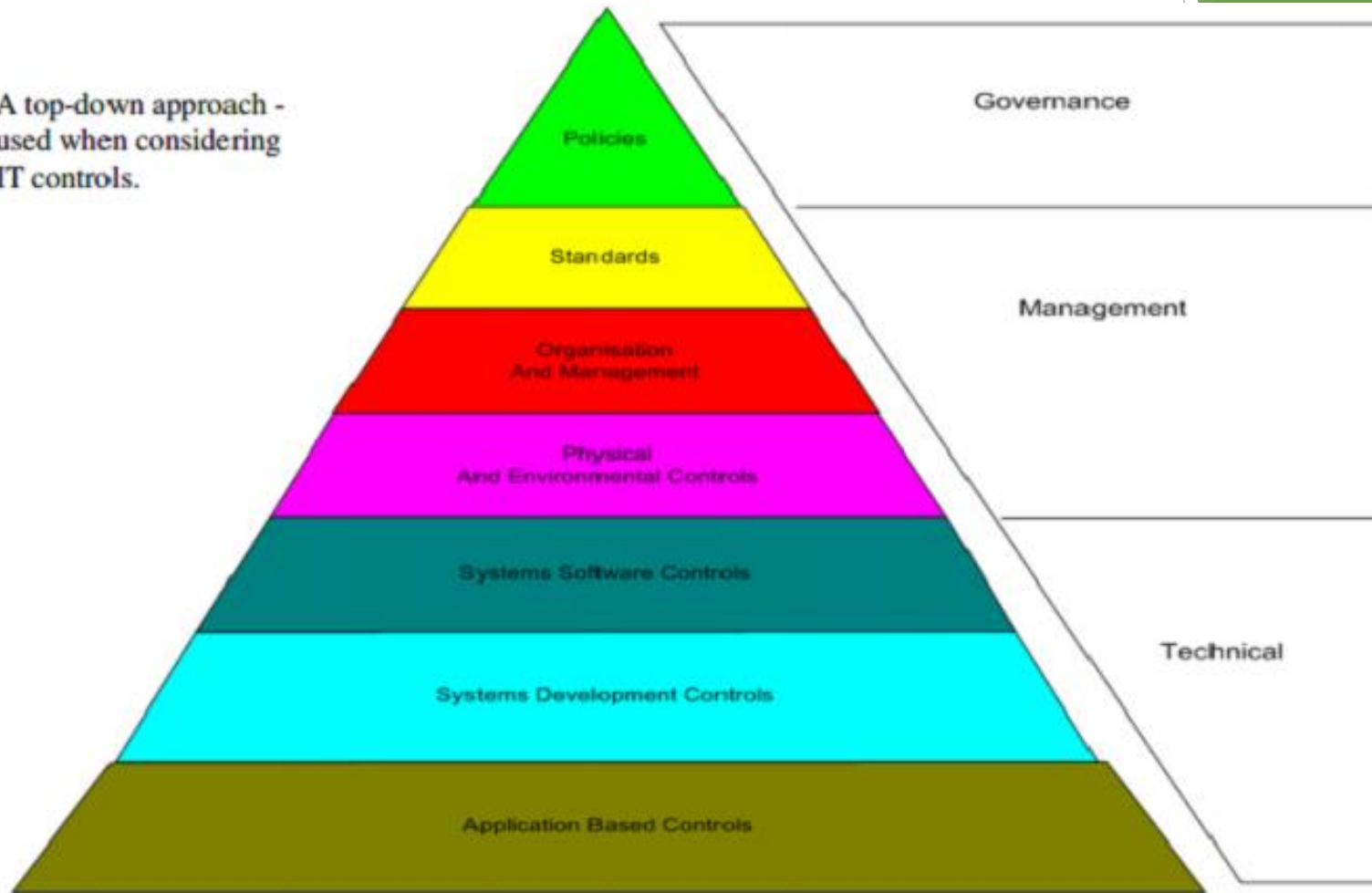
Control Practises

A key ***control mechanism*** that supports the achievement of ***control objectives*** through responsible use of resources, appropriate management of risk and alignment of IT with business.

Source: ISACA

Understanding IT Controls

✓ A top-down approach -
used when considering
IT controls.



Control Classification

- Preventive
- Detective
- Corrective

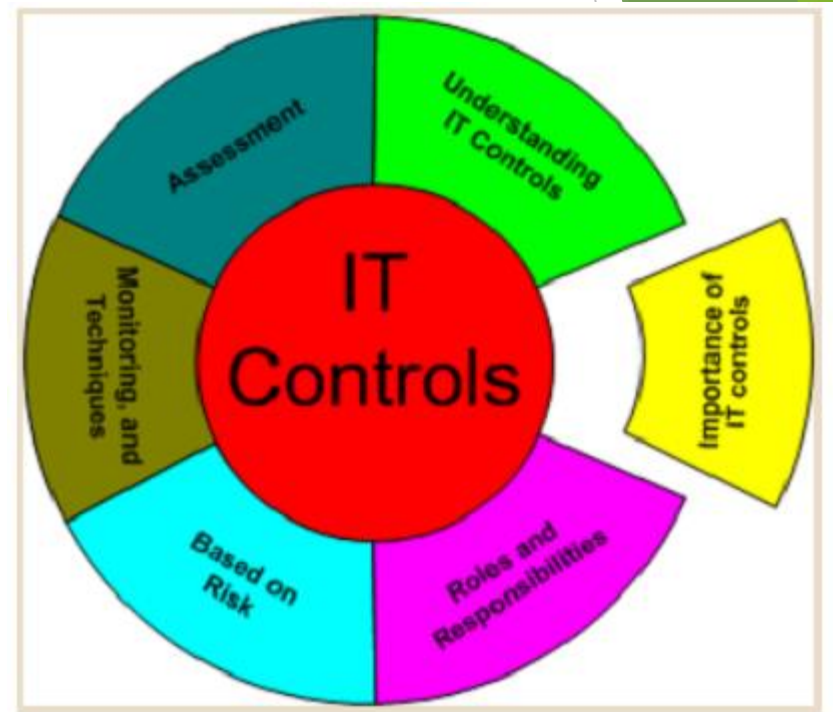
Understanding IT Controls

IT control is a process that provides assurance for information and information services, and help to mitigate risks associated with use of technology.



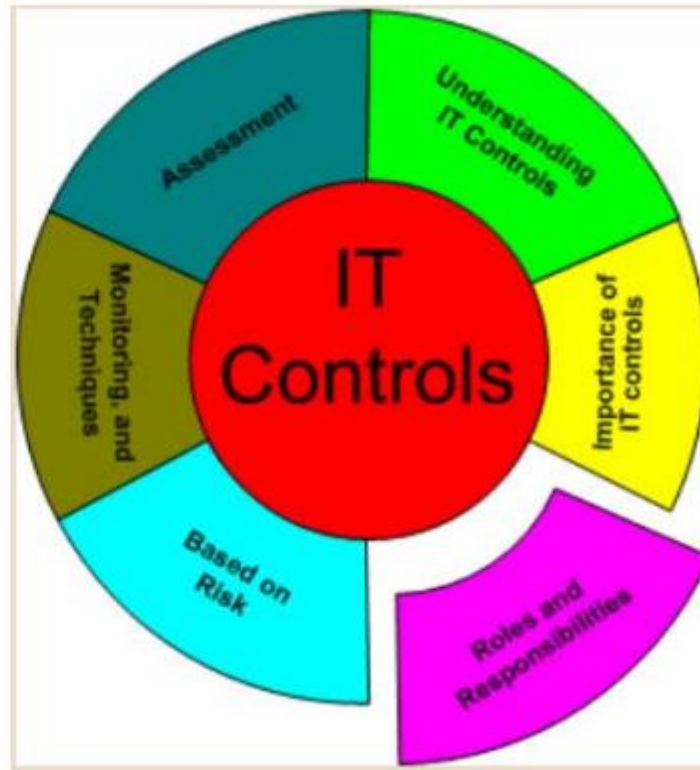
Importance of IT Controls

- Needs for IT controls, such as
 - controlling cost
 - protecting information assets
 - complying with laws and regulations
- Implementing effective IT controls will improve efficiency, reliability, and flexibility.



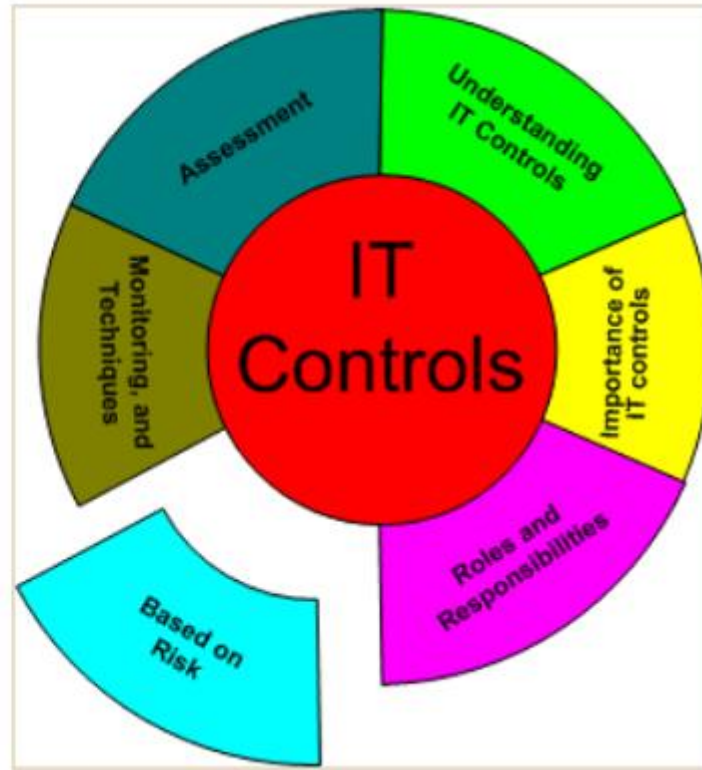
Roles and Responsibilities

- Board of Directors /Governing Body
- Management – define, approve, implement IT controls
- Auditor



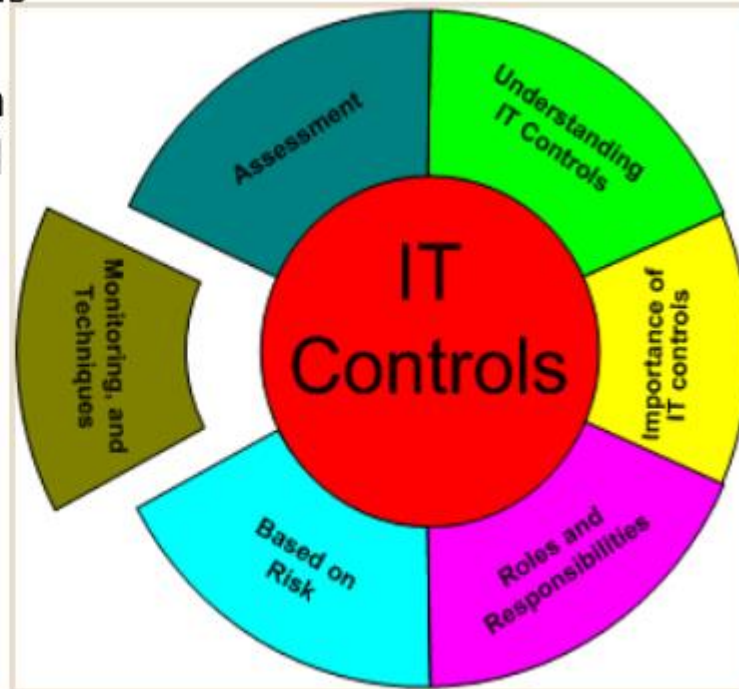
Based on Risk

- Analyzing Risk
 - Identify and prioritize risks
 - Consider risk in determining the adequacy of IT controls
 - Define risk mitigation strategy – accept/mitigate/share



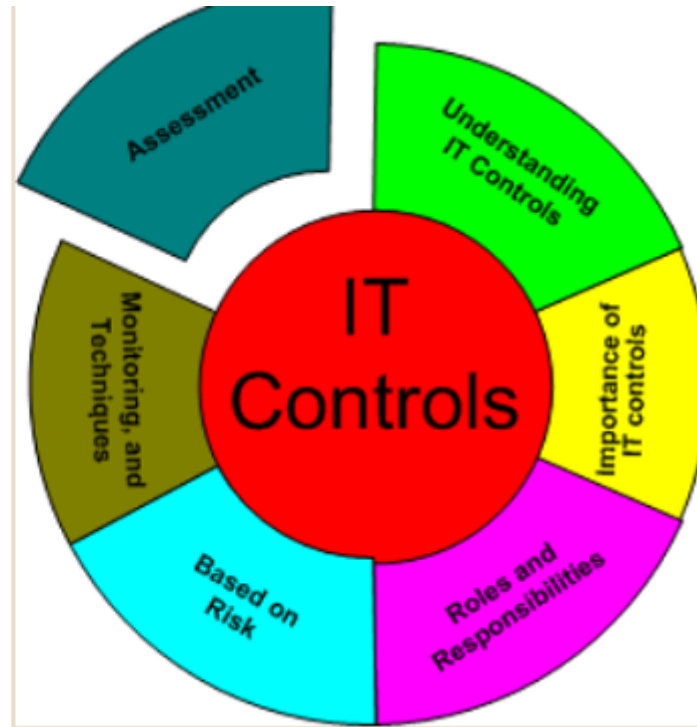
Monitoring

- Monitoring IT Controls
 - – Ongoing monitoring/special review/automated continuous auditing

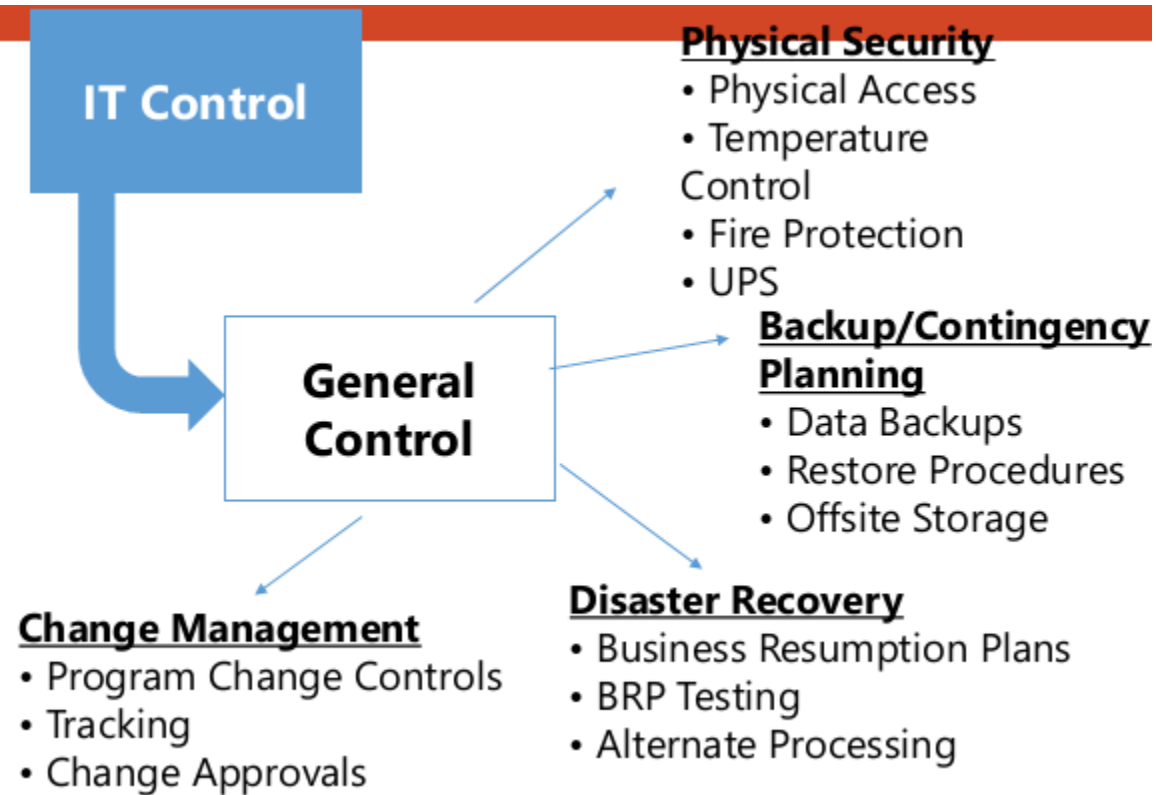


Assesment

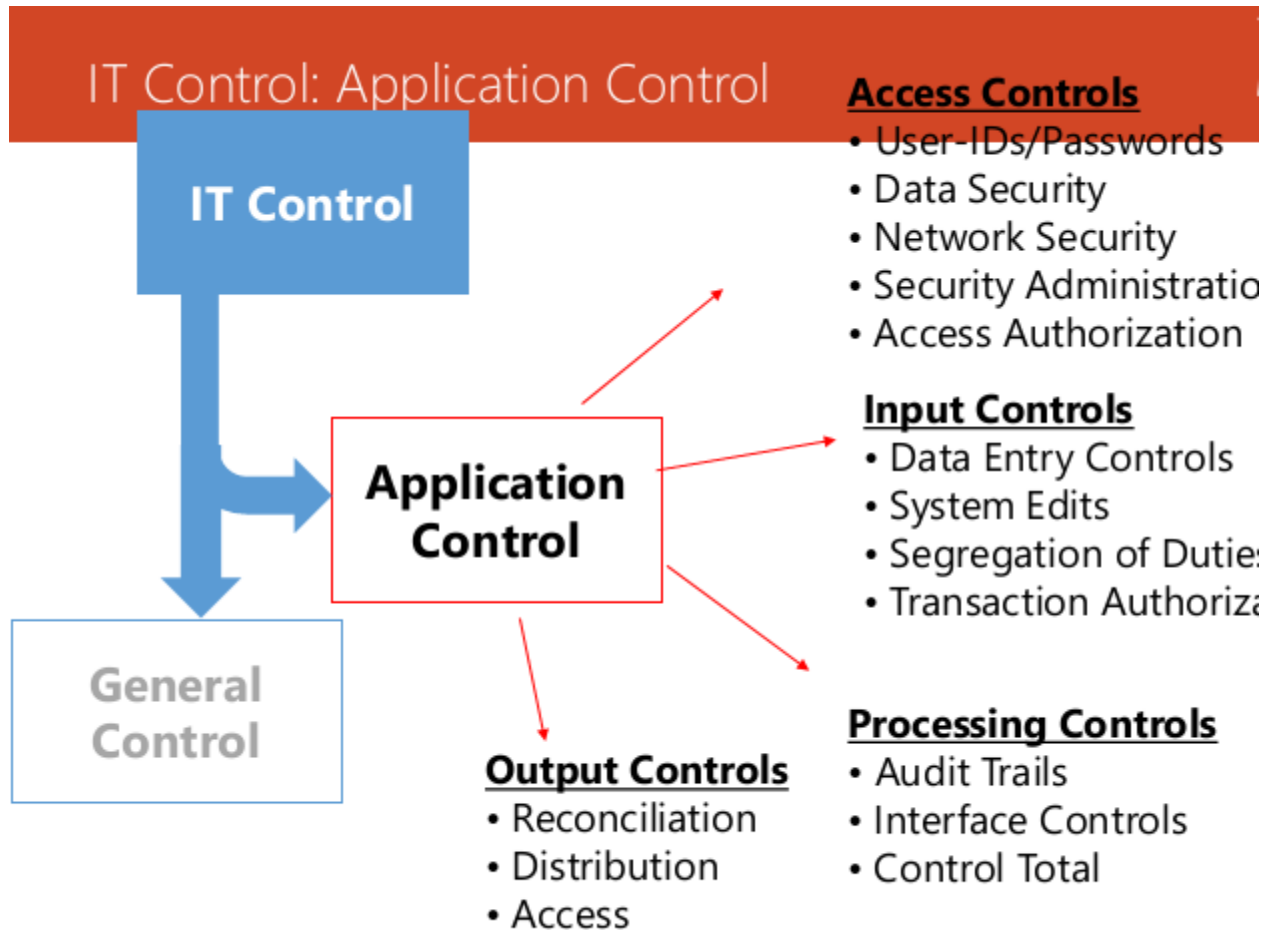
- Assessing IT controls is an ongoing process
- Technology continues to advance
- New vulnerabilities emerge



IT Control : General Control



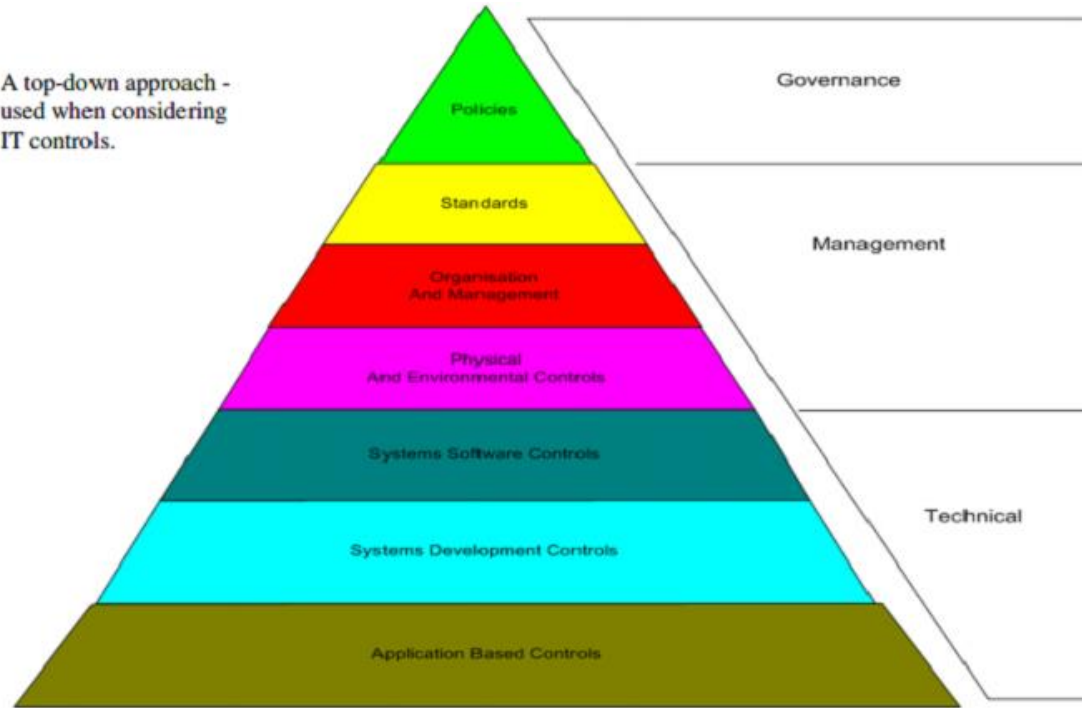
IT Control : Application Control



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Tugas :

✓ A top-down approach - used when considering IT controls.



Dari Gambar Diatas , jelaskan & berikan contoh Penerapan dari Governance, Management & Technical terkait dengan Control-2 TI

Dikumpulkan : Via Google Form

Ada pertanyaan ?



**Terima Kasih,
Wassalam,
Thanks,**

