

# IT Administrative Controls

## Week 6

IT Governance  
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Master of IT Auditing & Cyber Security

# Starting Point

The new CIO of a company has asked you to help her organize her IT organization. You have already done everything we have covered in class to date. What do you know?

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- Business strategy
- Role of IT
- IT principles
- Strategy committee
- Enterprise architecture
- Steering team
- Long term plan
- Approved projects

# Organizing an IT Function

What functions are critical to an IT organization? Would you organize around them?

- Operations
- Application Development
- Architecture
- Program Management Office
- Security
- Compliance/Quality
- Finance
- Relationship management

# Basic Administrative Control

- IT standards, policies and procedures
- **IT budget**
- IT asset controls
- **IT personnel management controls**
- IT purchasing controls
- IT office administration controls
- Monitoring and review controls
- IT administration performance measures.

# IT Budgets

- Top Down vs. Bottom Up
- Planned vs. Actual
  - (Re-forecast or Prior Year)
- Capital vs Expense

# Example Budget

Cost Elements	Act. Costs	Plan Costs
7031100 Salary - Regular	78,747.77	1,338,001.00
7031910 Salary Bonus Corp	18,314.95	219,981.00
7032000 Salary - Social Se	6,847.92	
7032200 Salary - Medical	2,285.60	
7032600 Salary Fed. Unempl	616.00	
7032700 Salary State Unem.	5,332.04	
7033000 Salary - Fringe		468,302.00
7033004 Salaries - Pension	4,678.42	54,000.00
7033100 Salary Tuition Aid	4,749.20	
7090200 Restricted Stock	5,147.60	78,000.00
7101000 Travel & Ent	149.41	240,000.00
7130000 Training		70,000.00
7150000 Employee Related		40,000.00
7251000 Office Supplies		9,000.00
7301000 Communications	88.07	24,000.00
7308500 Consulting Service		180,000.00
* Debit	122,385.78	2,721,284.00
<b>** Over/Underabsorption</b>	<b>122,385.78</b>	<b>2,721,284.00</b>

# IT Personnel Controls

- Screening
- Employment contracts and job descriptions
- Supervision
- Segregation of duties
- Rotation of duties
- Vacation
- Professional code adoption



# Segregation of Duties

- What is it and why is it important?
- Why is it important to:
  - IT vs. User Departments
  - DBA's vs. the rest of IT
  - Application Development vs Application Maintenance
  - Application Development vs DBA's & IT Operations
  - Security vs the rest of IT