IT Audit Process Quality Improvement Factors

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ABSTRACT
This Research-in-Progress paper outlines the beginning of what we plan to be a comprehensive research stream related to the issues, factors, skills, etc. that would culminate in an effective and efficient IT audit engagement/project. We use focus groups in this current research effort to identify critical success factors related to a quality IT audit.

INTRODUCTION
Information Governance is an important requirement for those responsible for managing information systems (IS) and the various business processes that utilize these systems. One of the driving factors behind an increased focus on governance is the Sarbanes-Oxley Act of 2002, which requires publicly traded companies in the United States to adhere to very strict controls requirements around their financial statements and the systems that produce the financial numbers. These controls must be documented by management and attested to by independent auditors. A large component of these attestation engagements is the review and testing of information technology (IT) controls by systems specialists commonly referred to as IT (or IS) auditors.

IMPORTANCE OF STUDY
Thus far in our research, we have built upon the audit process quality literature by facilitating focus group research sessions with both internal (i.e., corporate) IT auditors and "Big Four" public accounting IT audit managers to identify and classify critical IT audit process quality factors. The overall goal of our ongoing research is to determine if there are a key set of factors that auditors both within an internal audit function as well as across different companies agree are critical to the success of an IT audit engagement. Overall, these factors can act as important antecedents to the IT audit process and influence the successful outcome of a specific IT audit. The objective of this study is to discover these constructs and develop a model of the IT audit process that can be used to improve process quality. Thus this model should enhance our understanding of the broad range of factors that influence the quality of IT audits.

METHODOLOGY
The method we are using to identify the quality factors for the IT audit process is a nominal group technique. An underlying assumption of this method is that individuals who perform a task can provide valuable insight into the important factors influencing their ability to achieve a high level of productivity and effectiveness when performing the task. This method has been used successfully in several domains, including systems development (e.g., Havelka and colleagues; Sutton and colleagues).

EXPECTED FINDINGS
The output of these focus groups include a set of factors that can be used by managers to improve the IT audit process or by researchers to further investigate the relationships among the various factors. We are unaware of prior research in this domain, which makes our contribution potentially very significant. Once the key critical success factors for IT audit quality are identified, we look forward to sharing our findings with both academicians and practitioners.

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