



Institute of
Internal Auditors
Malaysia

2025

FUNDAMENTALS OF IT AUDITING

(DEVELOPED BY GLOBAL IIA)

PROGRAM OVERVIEW

Digital transformation has enabled increased market speed, superior customer satisfaction, reduced costs, and other benefits that contribute to the achievement of organizational objectives. Organizations have never had a greater need for reliable assurance over the technological capabilities that fueled and continue to fuel their business processes.

As an assurance professional, are you ready to assist in providing assurance over technology-backed processes and controls?

This course is a great place to start. It provides a comprehensive overview of the fundamental concepts of IT auditing, and how to apply them on the job whether you are tasked with assessing IT governance and the regulatory environment, IT general controls, application controls, or end-user computing.

WHO WILL BENEFIT FROM THIS COURSE?

This course is intended to deliver a fundamental understanding of IT auditing that will help the non-IT auditor perform the ITGC components of a traditional business process audit engagement. This course will benefit non-IT auditors – with 0-2 years' IT auditing experience.

COURSE OBJECTIVES

- Explore the steps to perform an audit of IT applications that support key business processes, utilizing general IT control audit concepts.
- Examine the steps for coordinating the assessment of IT risks with the evaluation of IT general controls.
- Recognize the concepts of application controls as they relate to auditing systems in development.
- Identify the steps to perform a risk assessment and an evaluation of controls over end-user computer applications, utilizing general IT control concepts.



PROGRAM OUTLINE

Overview of IT Auditing Concepts and Controls

- Types of audits internal auditors perform.
- The responsibilities, objectives, and skills needed to perform IT audits.
- How COSO relates to IT auditing.
- Commonly referenced regulations affecting IT audits.

Overview of Key Technical Processes and IT General Controls

- Key technical processes.
 - IT governance.
 - Project management.
- Traditional IT general controls (ITGCs).
- Common physical security controls.
- Common environmental controls.
- Administrative controls.
- Computer operations controls.

Introduction to IT Change Management

- The IT change management process.
- Standard types of technology changes.
- Risks and costs of ineffective or inefficient IT change management.
- Controls by function.
- Internal Audit's role in IT change management.

Fundamentals of Logical Security

- General system security concepts.
- The IAAA Model.
 - Identification.
 - Authentication.
 - Authorization.
 - Auditing.
- Primary activities regarding access management.

Availability and Corrective Controls

- Recovery objectives.
- Availability concepts.
- Business continuity.
- Disaster recovery.
- Incident response.
- Auditing availability and corrective controls recovery processes.

System Development Life Cycle

- System development life cycle concepts.
- System development life cycle frameworks.
- Auditing the system development life cycle.

Application Controls

- Types of application controls.
- Purpose, risks, and control activities relating to:
 - Input controls.
 - Processing controls.
 - Output controls.
 - Interface controls.
 - Audit trails (log files).
 - General application security.

End-User Computing – Shadow IT

- Overview of end-user computing.
- User-developed applications (UDA) risks and controls.
- Dependence on spreadsheets within financial activities.
- User-acquired-systems (UAS) risks and controls.
- Auditing end-user computing.

Networking Essentials

- Key networking concepts and technologies.
- Typical networking risks.
- Traditional networking controls and tools.

Cloud Computing

- Basics of cloud computing.
- Cloud environments.
- Benefits of cloud computing
- Cloud service risks.
- Cloud controls.
- Importance of the Statement on Standards for Attestation Engagements (SSAE) System and Organizational Controls (SOC) reports.



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ABOUT THE TRAINER

DIVAKAREN SIVAGURUNATHAN

MBA, CISA, Cybersecurity Audit Certificate

Divakaren Sivagurunathan is currently heading the audit function of a telco, performing both IT and non-IT audits. He also serves as the secretary of the Board Audit Committee for the telco and provides consultation on IT assurance within the larger Group. He has 16 years of IT auditing experience covering all aspects of application and infrastructure auditing.

Prior to this, he was in various senior auditor roles within the oil and gas industry, providing assurance for both IT and non-IT systems, covering all aspects of applications and infrastructure, including servers, networking, and plant industrial control systems.

On top of his Master of Business Administration (MBA), Diva is also a Certified Information Systems Auditor (CISA) and obtained his Certificate in Cybersecurity Auditing. He is also serving on the Board of Directors on the Information System Audit & Control Association (ISACA) Malaysia's chapter.

ADMINISTRATIVE DETAILS

TARGET AUDIENCE	LEVEL I-II
MEMBER'S FEE	RM2,916.00 All Fees is inclusive of 8% SST
NON-MEMBER'S FEE	RM3,348.00 All Fees is inclusive of 8% SST. <i>EARLY BIRD FEE 10% discount for registration received one (1) month prior to respective workshop dates</i>
DATE	15 & 16 October 2025
TIME	9:00 am – 5:00 pm (Registration will be on Day 1 at 8.30 am)
DELIVERY MODE	Physical Class
LOCATION	KUALA LUMPUR
PROGRAMME CODE	2025/KL58
TRAINER	DIVAKAREN SIVAGURUNATHAN
CPD POINTS	16

Disclaimer

This course has been planned as a classroom training session. In the event that the training session is converted to virtual format, a rebate of RM300 will be given for each participant. T&C apply.





COURSE DETAILS

Course Title 2025 Fundamentals of IT Auditing

Course Code 2025/KL58 Course Date(s) 15 & 16 October 2025

DELEGATE 1

Full Name (as per IC) _____

Designation _____

NRIC _____ Gender ☐ Male ☐ Female Race _____

Mobile No. _____ Email Address _____

☐ Member ☐ Non-Member Membership No. (only applicable for members) _____

Dietary Preferences ☐ Vegetarian ☐ Non-Vegetarian

DELEGATE 2

Full Name (as per IC) _____

Designation _____

NRIC _____ Gender ☐ Male ☐ Female Race _____

Mobile No. _____ Email Address _____

☐ Member ☐ Non-Member Membership No. (only applicable for members) _____

Dietary Preferences ☐ Vegetarian ☐ Non-Vegetarian

If you are sending more than 2 delegates, kindly send the delegates details in an Excel File format.

CORPORATE DETAILS (only applicable for corporations)

☐ Corporate Member Corporate Membership No: _____

☐ Corporate Non-Member

CONTACT DETAILS

Organisation Name _____ Company Registration No. _____

Mailing Address _____

Contact Person _____ Designation _____

Telephone _____

Fax _____ Email Address _____

BILLING DETAILS

☐ please tick if billing details are the same as contact details.

Contact Person _____ Designation _____

Billing Address _____

Telephone _____ Fax _____

Email Address _____

For non-member, would you like to be contacted to know more about IIA Membership programme? ☐ Yes ☐ No

ENQUIRY & REGISTRATION

1-17-07, Menara Bangkok Bank, Berjaya Central Park, 105 Jalan Ampang, 50450, Kuala Lumpur, Malaysia
Tel: +603 2181 8008 ext 210/211/212/213 Fax: +603 2181 1717 Email: training@iiam.com.my Website: www.iiam.com.my

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PAYMENT DETAILS

Payment Details	Member Rate (per person) for KL-code related courses	Non-Member (per person)	8% SST	Total with SST
Fee (per pax) RM				
No. of pax				
Subtotal				

All registrations **MUST** be accompanied with full payment. Upon receipt of your registration, you are deemed to have read and understood the registration procedures and accepted the terms and conditions contained therein. (Please tick (✓) the chosen method)

☐ Enclosed is a cheque/bank draft no. _____ for the sum of RM _____ payable to **THE INSTITUTE OF INTERNAL AUDITORS MALAYSIA**

☐ LOCAL PAYMENTS BY CHEQUE / INTERBANK GIRO

All payments should be crossed and made payable to **THE INSTITUTE OF INTERNAL AUDITORS MALAYSIA**

Bank Details: United Overseas Bank (M) Bhd. USJ Taipan Branch, No.7, Jalan USJ 10-1, USJ Taipan Triangle, 47620 UEP Subang Jaya, Selangor

Account No.: 165-301-514-9 Bank Swift Code: UOVBMYKL

☐ OVERSEAS PAYMENTS BY WIRE TRANSFER (USD only)

Beneficiary: **THE INSTITUTE OF INTERNAL AUDITORS MALAYSIA**

Address: 1-17-07, Menara Bangkok Bank, Berjaya Central Park, 105 Jalan Ampang, 50450 Kuala Lumpur, Malaysia

Beneficiary's Bank: STANDARD CHARTERED BANK MALAYSIA BERHAD

Beneficiary's Bank Address: Level 18, Menara Standard Chartered, No.30 Jalan Sultan Ismail, 50250 Kuala Lumpur

Account No.: 312-170-024-235 Bank Swift Code: SCBLM-YK-XXXX

All wire transfer payments should include USD\$30.00 (overseas) and RM25.00 (local) for wire transfer processing fee. For GIRO, please include RM1.00 as bank charges. (Please fax the bank-in slip to +603 2181 1717 or email to training@iiam.com.my)

☐ CREDIT CARD

I hereby authorise **THE INSTITUTE OF INTERNAL AUDITORS MALAYSIA** to charge to my credit card. to the value of

RM _____ Card Type: ☐ VISA ☐ MASTER

Card Number:

Expiry Date: _____ Cardholder's Name _____

I understand that any amount drawn from my credit card will first be cleared with the credit card authorisation facility.

Signature (As per credit card) _____ Date _____

TERMS & CONDITIONS

FEE

- Fee is payable to "THE INSTITUTE OF INTERNAL AUDITORS MALAYSIA". Please state your name, payment advice number, phone number and Workshop Code number at the back of the cheque/bank in slip. Admittance will only be permitted upon receipt of full payment
- The fee covers a copy of course material*, lunches, refreshment, and Certificate of Attendance.
- Full payment is to be made before the date of the course. Fee is inclusive of 8% SST.
- Walk-in delegates will only be allowed if full payment is made, subject to the availability of the seat.
- This course has been planned as a classroom training session. In the event that the training session is converted to virtual format, a rebate of RM300 will be given for each participant. T&C apply.

HUMAN RESOURCE DEVELOPMENT CORPORATION (HRDC) SBL KHAS CLAIM(S) [APPLICABLE TO HRDC SBL KHAS CLAIMABLE COURSE(S) ONLY]

- Claimants are fully responsible:
 - To provide IIA Malaysia with the HRDC grant approval notification (letter or email) minimum 7 working days before the commencement of the course(s).
 - To provide IIA Malaysia with Letter of Undertaking (LOU) for full settlement of the course fees if grant approval notification is received from HRDC prior to the commencement of the course(s).
 - To adhere to all terms and conditions set by HRDC (i.e., full attendance of the courses).
 - For timely completion and submission of all required HRDC documents as per their requirement.
 - To follow up and respond to any queries from HRDC and attain the approval of grant claim(s) within 60 days from the completion of the course(s). If no grant claim approval is attained within 60 days, claimants are responsible to arrange for an immediate full settlement of the course fee(s). Should a late approval is attained post the full settlement, IIA Malaysia will arrange for the reimbursement accordingly based on the approved grant claim.
- The HRDC Grant Approval Amount falls within the purview of HRDC. IIA Malaysia is obligated to adhere to the HRDC procedure and permissible cost matrix. In the event that the approved amount is less than the total training cost, the participant or attending corporate entity is required to cover the remaining balance.

CANCELLATION

- Upon registering, participant(s) are considered successfully enrolled in the course. Should participant(s) decide to cancel/transfer their registration, a cancellation/ transfer policy shall be applied as follows.
 - a) Written cancellations should be received by 14 working days before the workshop date to get the refund.
 - b) Written cancellations should be received by 7 working days before the workshop date to get a partial refund after deduction of 50% administrative charge. Unpaid registrations will also be liable for 50% administrative charge.
 - c) Written cancellations/no-show on the day of the workshop.
 - No refund will be entertained.
 - Unpaid registrations will also be liable to full payment of the registrations fee. Partial cancellation is not allowed.
 - d) You can substitute an alternate delegate(s) if you wish to avoid cancellation charges. Any differences in fees will be charged accordingly.

RESERVATION

- The Institute reserves the right to make changes to the venue, date, topic, speaker including cancellation if warranted by circumstances beyond its control.
- The Institute reserves the right to utilize any recordings or photographs taken during the delivery of the course(s) for marketing and advertising purposes.
- The Institute is not responsible for the action, advice or representations of the trainer / speaker.
- Registration will be on first-come, first-serve basis.
- Certificates of Attendance will be issued an "E-certificate" via email. For this purpose, it is COMPULSORY to fill in the email address clearly. Certificate will only be given to participant who attended the session in full.
- Upon signing this form, you have deemed to have read and understand the registration term and condition and therefore have accepted the terms contained herein.

DATA PROTECTION

Personal Data is gathered in accordance with the Personal Data Protection Act 2010 (Act 709). The Institute of Internal Auditors Malaysia (IIA Malaysia) hereby inform you that your personal data will be processed, retained and used by IIA Malaysia in relation to this Workshop. Your personal data may also be retained and used by IIA Malaysia to market and promote other training programmes conducted by IIA Malaysia.

DISCLAIMER

The Institute of Internal Auditors Malaysia (IIA Malaysia) reserves the right to change the speaker(s), date(s) or to cancel workshop(s) should circumstances beyond its control arise. IIA Malaysia also reserves the right to make alternative arrangements without prior notice should it be necessary to do so. IIA Malaysia is not responsible for any incidental cost of participants (i.e. return flights, accommodation and etc) due to changes or cancellation of course(s). Upon submitting the registration form, you are deemed to have read and accepted the terms and conditions.

* Subject to approval of the proprietor.

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