

**About the Survey:** The Institute of Internal Auditors research foundation released their Global Audit Information Network (GAIN) 2009 IT Audit Benchmarking Survey and report in March 2009. The report provides a summary of key findings and recommendations from IIA members to help those looking to establish an effective IT audit process and acquire technology-based audit tools to maximize their internal audit efforts.

# SURVEY

## INTERNAL AUDIT BENCHMARKING 2009

“ACL training, consulting and the AuditExchange platform are helping us move toward a continuous monitoring environment. We’re increasing the perceived value of internal audit throughout the enterprise.”

**Bob Walker**, Internal Audit Manager  
American Automobile Association of  
Northern California, Nevada & Utah

The 2009 IT Audit Benchmarking Survey found that *ACL* technology is the audit analytics solution of choice. *ACL* is significantly preferred in the areas of data extraction and analysis, fraud detection and continuous auditing. Reasons given for use of *ACL* by study participants include its ability to look at control weaknesses, the ease and breadth with which users can evaluate data, and its ability to provide exception reports.

There is increasing pressure on audit to do more with less. Internal audit’s role in business assurance is at the forefront as the profession looks to provide more confidence and transparency to the audit committee and CFOs around everyday business activities. To accomplish this, the current focus of many audit teams is to enhance the quality of their work and effectiveness of the department using technology. They need to be more productive, and better focused on

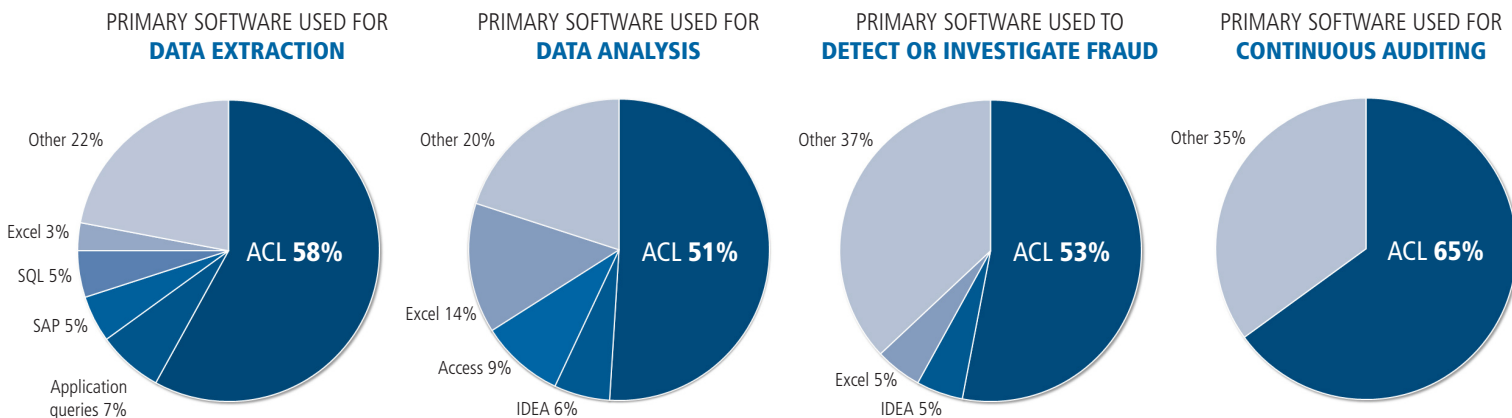
emerging risks. Audit teams are also seeking to deliver timely value to the enterprise by distributing, tracking and escalating potential issues for better business insight and control.

In establishing a baseline for the report, auditors were asked ‘Do you have the skills to address the issues that will impact IT audits the most within the next 24 months?’ and, surprisingly, nearly one in three said no. Reasons given include:

- » “The internal audit activity does not include IT auditors, auditors with the necessary IT training or knowledge.”
- » “The internal audit department does not have the financial resources or time to allow auditors to obtain the necessary skills, and there are not enough IT auditors.”

This is clearly an issue that needs to be addressed as more audit teams look to develop strategies to increase technology proficiency and usage throughout their departments. The benefits cited by survey participants of a robust audit technology program included increased productivity, ability to analyze an entire data population, and identifying financial savings to the organization.

Summary of key findings among survey participants that use audit software for each function:



» View the full report by searching “audit benchmark” on The IIA’s website: [www.theiia.org](http://www.theiia.org)

