

IT GENERAL CONTROLS INTERVIEW PREPARATION



SkillWeed

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PLANNING AUDIT



1. **Scenario:** An upcoming audit involves an enterprise software application that I have little familiarity with.
 - **Question:** How would I plan and prepare for this audit to ensure I thoroughly understand the system's operations and associated risks?
 - **Task Required:** I would conduct preliminary research on the enterprise software and reach out to experts within or outside the organization to gather insights.
 - **Results:** This would enable me to design the audit procedures more efficiently, minimizing the risk of overlooking significant areas and potentially saving time during the audit.

2. **Scenario: We're starting a new fiscal year and I have to design the annual audit plan.**

- **Question:** How would I prioritize and select the systems, processes, and departments to include in the plan?
- **Task Required:** I would use a risk-based approach to prioritize the audit areas, considering factors like previous audit findings, changes in business operations, and emerging risks.
- **Results:** This would enable us to focus our resources on the highest risk areas, enhancing the effectiveness of the audit program and better protecting the company's assets.

3. **Scenario: A new regulation has been introduced that directly impacts our business operations.**

- **Question:** How would I integrate this new regulatory requirement into my audit planning?
- **Task Required:** I would review the new regulation, identify the audit areas it affects, and revise the audit plan accordingly.
- **Results:** By ensuring compliance with the new regulation, the company would avoid potential legal issues, fines, and reputational damage.

4. **Scenario: An audit reveals an area with significant risk that was not previously identified.**

- **Question:** How would I adjust the audit plan mid-cycle to address this new risk?
- **Task Required:** I would reassess the audit plan and, if necessary, re-prioritize audit areas to include the newly identified risk.
- **Results:** This reallocation of resources ensures that critical risks are adequately addressed, potentially averting financial losses or reputational damage.

TESTING AUDIT

5. Scenario: I am about to commence audit testing for a process I suspect has control deficiencies.

- **Question:** How would I approach the testing to ensure all potential control gaps are identified?
- **Task Required:** I would use a combination of substantive and control testing to evaluate the process, ensuring that I evaluate both the control design and its effectiveness.
- **Results:** Identifying control gaps helps to mitigate risks and improve process efficiency, which could lead to cost savings.

6. Scenario: A key control test returns an unexpected result.

1. **Question:** How would I respond to this, and what steps would I take to understand the reasons for the result?
- **Task Required:** I would reevaluate my testing procedures, consult with process owners and retest if necessary.
 - **Results:** This ensures the accuracy of audit findings and helps identify any underlying issues, potentially preventing future errors or misstatements.

7. Scenario: I find a minor control deficiency during testing that has the potential to become a larger issue over time.

- **Question:** How would I address and document this finding in my audit report?
- **Task Required:** I would include the finding in my audit report and monitor it in future audits.
- **Results:** By addressing the issue early, the company can avoid more significant problems in the future, saving time and resources.

REQUESTING DOCUMENTS FOR AUDIT

8. Scenario: I need to request sensitive data as part of my audit.

- **Question:** How would I go about requesting and securing this information to maintain confidentiality and adhere to data protection regulations?
- **Task Required:** I would request the sensitive data using encrypted communication and store it in a secure environment.
- **Results:** This reduces the risk of a data breach, protecting the company from potential fines and reputational damage.

9. Scenario: A department is resistant to providing the documentation I've requested for an audit.

- **Question:** How would I navigate this situation to ensure I receive the necessary information?
- **Task Required:** I would communicate the importance and necessity of the information and, if necessary, escalate the matter to senior management.
- **Results:** Ensuring access to needed documentation makes the audit more effective, which ultimately contributes to risk mitigation and compliance assurance.

10. Scenario: The documentation provided for a particular control test is incomplete.

- **Question:** How would I handle this situation, and what steps would I take to obtain the missing information?
- **Task Required:** I would contact the department in question to specify what information is missing and request it directly.
- **Results:** Having complete documentation ensures a more accurate audit, minimizing the risk of inaccurate conclusions or oversight of critical issues.

PRIMARY IT GENERAL CONTROL TESTINGS



11.Scenario: During the change management audit, I notice that documentation of some changes is missing.

- **Question:** How would I handle this situation to ensure that all changes are accurately recorded and evaluated?
- **Task Required:** I would report the missing documentation as a finding and recommend the implementation of stricter documentation protocols.
- **Results:** Better documentation could lead to smoother, more controlled change management processes, reducing the risks associated with unauthorized or poorly documented changes.

12.Scenario: While conducting logical access control testing, I find that a terminated user still has active access.

- **Question:** How would I manage this finding, and what steps would I recommend to prevent such instances in the future?
- **Task Required:** I would report the finding and recommend that a procedure be implemented for regular review and deactivation of access for terminated users.
- **Results:** This reduces the risk of unauthorized access or data breaches, protecting company assets and potentially avoiding costly incidents.

13.Scenario: During IT operations audit, I discover that there are no adequate job schedules for system tasks.

- **Question:** How would I address this, and what recommendations would I provide to ensure efficient system operations?
- **Task Required:** I would note this in my audit report and recommend establishing proper job schedules with prioritized tasks.
- **Results:** Implementing job schedules can lead to improved efficiency in IT operations, potentially resulting in faster response times and reduced downtime.

14.Scenario: During incident management audit, I notice a lack of comprehensive incident logs.

- **Question:** How would I document this, and what measures would I propose to improve incident management?
- **Task Required:** I would document the finding and suggest implementing a comprehensive incident logging system.
- **Results:** This can lead to more efficient resolution of incidents, potentially reducing downtime and ensuring better service levels.

15.Scenario: During a patch management audit, I find that patches are not being applied consistently.

- **Question:** How would I manage this finding, and what recommendations would I make to improve the patch management process?
- **Task Required:** I would report this finding and recommend a standardized patch management process.
- **Results:** Regular and consistent patching can reduce vulnerabilities, leading to fewer security incidents and potential savings from avoiding data breach related costs.

16.Scenario: While conducting an audit on the software development life cycle (SDLC), I observe that there are no proper gatekeeping processes.

- **Question:** How would I handle this, and what would be my suggestions to incorporate proper control mechanisms in the SDLC?
- **Task Required:** I would document the finding and recommend introducing proper gatekeeping processes.
- **Results:** This can lead to more controlled and efficient software development, potentially reducing bugs, rework, and deployment of faulty software.

17.Scenario: During a post-implementation review audit, I find that the new system has not been properly tested for user acceptance.

- **Question:** How would I document this, and what recommendations would I make to ensure thorough user acceptance testing in the future?
- **Task Required:** I would note this in my audit report and recommend implementing thorough user acceptance testing before final deployment.
- **Results:** This could lead to better user satisfaction and lower post-implementation fixes, reducing costs and improving system reliability.

18.Scenario: During a backup and recovery audit, I notice that there's no proper recovery plan in place.

- **Question:** How would I address this, and what would be my suggestions for creating a robust recovery plan?
- **Task Required:** I would report the lack of a recovery plan and recommend creating a comprehensive one.
- **Results:** Having a proper recovery plan can significantly reduce the downtime and data loss in case of a disaster, potentially saving significant financial losses and maintaining the company's reputation.

19.Scenario: During a problem management audit, I observe a lack of a structured approach to identifying and resolving recurring issues.

- **Question:** How would I document this finding, and what recommendations would I provide to improve problem management?
- **Task Required:** I would document this finding and suggest a structured approach for problem identification and resolution.
- **Results:** This would lead to faster resolution times, improved system reliability and user satisfaction, and possibly cost savings from reduced rework.

20.Scenario: During an agile process audit, I notice that the scrum team does not maintain a product backlog properly.

- **Question:** How would I handle this situation, and what suggestions would I make to ensure proper backlog management?
- **Task Required:** I would report this and suggest proper training for the scrum team on agile methodologies and backlog management.
- **Results:** This can improve project delivery times, increase customer satisfaction, and reduce costs associated with project delays or miscommunication.

21.Scenario: During a robotic process audit, I find that there is no proper logging and monitoring of robotic activities.

- **Question:** How would I address this, and what would be my recommendations to enhance transparency and accountability in robotic processes?
- **Task Required:** I would report this and recommend proper logging and monitoring of robotic activities.
- **Results:** This can lead to better accountability and efficiency, reducing errors and enhancing process reliability.

OTHER KEY QUESTIONS



22.Scenario: A key control failure has led to a significant financial loss for the business.

- **Question:** What steps would I take to investigate this, and how would I prevent it from happening in the future?
- **Task Required:** I would thoroughly investigate the failure, identify its root cause, and recommend corrective measures.
- **Results:** By identifying and correcting the root cause, the company can prevent future occurrences and associated financial losses.

23.Scenario: I am conducting an audit of a remote team that is spread across various time zones.

- **Question:** How would I ensure efficient communication and collaboration during the audit?
- **Task Required:** I would establish clear communication channels and schedules that consider the time zone differences.
- **Results:** This promotes cooperation and engagement from all team members, improving the effectiveness of the audit and leading to more accurate findings.

24.Scenario: A key stakeholder challenges the findings of my audit report.

- **Question:** How would I handle this situation and effectively communicate my findings to maintain the integrity of the audit?
- **Task Required:** I would arrange a meeting to discuss the findings, present the evidence, and address any concerns or misunderstandings.
- **Results:** By maintaining open communication, I can ensure buy-in from stakeholders, contributing to the successful implementation of recommended actions.

25.Scenario: I have to conduct an audit under a tight deadline.

- **Question:** How would I ensure that the audit is conducted effectively and thoroughly within the allotted time frame?
- **Task Required:** I would prioritize audit tasks, use efficient audit techniques, and possibly allocate additional resources if available.
- **Results:** Timely completion of the audit allows the company to promptly address identified issues, potentially averting losses and reducing risks.

26.Scenario: I find a significant discrepancy in the financial systems during an IT audit.

- **Question:** How would I report this finding, and what would be my next steps?
- **Task Required:** I would report the discrepancy to senior management and the financial auditor, then suggest a thorough investigation.
- **Results:** Timely identification and resolution of such discrepancies can prevent financial misstatements, protecting the company from potential fines, litigation, and reputational damage.

27.Scenario: During a new user testing, I notice that the user has been granted more permissions than their role requires.

- **Question:** How would I handle this, and what would be my recommendations for proper role-based access control?
- **Task Required:** I would document this and suggest tighter controls on granting user permissions.
- **Results:** Implementing role-based access control reduces the risk of unauthorized access, protecting sensitive data and systems.

28.Scenario: I am conducting an audit of our disaster recovery plan and find that it has not been updated in two years.

- **Question:** How would I address this, and what would be my recommendations for ensuring the plan is updated regularly and adequately?
- **Task Required:** I would document this in the audit report and recommend that the plan be updated regularly.
- **Results:** Maintaining an up-to-date disaster recovery plan ensures the company can effectively respond to a disaster, reducing potential downtime and data loss.

29.Scenario: During a vendor audit, I notice that our key vendor does not comply with our information security standards.

- **Question:** How would I document this finding, and what actions would I recommend to ensure vendor compliance?
- **Task Required:** I would document this in the audit report and recommend steps to ensure vendor compliance, such as contractual clauses or vendor audits.
- **Results:** This helps protect the company's sensitive data, mitigating the risk of data breaches and associated costs.

30. **Scenario:** I am to perform a surprise audit on a department known for its lack of cooperation during audits.

- **Question:** How would I approach this, and what strategies would I use to ensure the success of the audit?
- **Task Required:** I would prepare thoroughly, establish clear communication with the department, and remain professional and persistent throughout the audit.
- **Results:** Successful completion of the audit can identify potential risks and issues within the department, helping the company improve its operations and reduce associated risks.

