

## Prompt

This week's post is supposed to help students apply IT Audit concepts in familiar contexts.

Please read the whole prompt before you begin. Choosing good answers to early questions can make it much easier to give high quality answers to the later ones. Working backwards is a time-honored auditing approach.

Also, think about the difference between an organizational process intended to accomplish an objective and a control process intended to provide reasonable assurance that the objective will be achieved. This is not always a clear distinction, it can be more or less clear in different applications.

Our hypothetical University BigU has a college of business. In its accreditation report, the BigU college of business asserts that the college fosters student engagement. Building on leading practices, it has formed a control objective: "Ensure that students engage with class materials, engage with instructors, and engage with each other to foster learning." Apply auditing concepts from the last two weeks to that scenario as follows:

Identify (make up!) two "controls" (Policies, procedures, practices, and organizational structures) that might support the stated control objective.

Identify some Information Used in Controls (IUC) that would be important to an instructor in performing the control activities.

Explain how that information might go wrong thereby nullifying the effectiveness of the control. Be sure your answer has enough detail so that a reader can see that you applied course concepts. Add explanations as needed.

1. A potential control could be recording times and milestones from student submissions, such as how long it took a student to open and submit an assignment, when they started the assignment versus when the assignment became available, and the grade of the assignment. Some IUCs that can be gathered from this are student eagerness, such as how likely they are to start the next assignment as soon as it opens. If the class is enjoyable, assignments will typically be completed as soon as they are available. Another IUC is effort, which can be measured by how long the average student takes to complete the assignment versus the grade they receive. If an assignment is done quickly and the grade is poor, the student probably doesn't care; if the time is long and the grade is good, there is likely significant effort put into the assignment, assuming the assignment's complexity warrants the time spent. However, potential issues with this method include inaccurate times due to cheating or life schedules, which may result in assignments being opened later or left open while the student is away.

2. Another control can be less automatic and more personal, such as academic advising check-ins. This involves asking students how their engagement is with the material, instructor,

and peers. The questions asked will yield all desired IUCs and provide specific insights. For example, if a majority of students say the homework is disproportionately more difficult than the exercises or lectures, or if the instructor's tone is too calming and puts everyone to sleep, these insights can be valuable. However, flaws with this strategy include the need for students to take time to speak with an advisor, which can lead to scheduling conflicts or overbooking of advisors, making check-ins too brief or infrequent for up-to-date information. Additionally, student anxiety about speaking to an advisor may result in quick, ambiguous responses.