**Comparing Isaca and Cobit**

ISACA is a global leader in information governance, control, security and audit. ISACA developed the following to assist IS auditor while carrying out an IS audit. IS auditing standards: 16 auditing standards which defines the mandatory requirements for IS auditing and reporting. IS auditing guidelines: 39 auditing guidelines which provide a guideline in applying IS auditing standards. IS auditing procedures: 11 IS auditing procedures which provide examples of procedure an IS auditor need to follow while conducting IS audit for complying with IS auditing standards. Information System Audit and Control Association (ISACA) has long recognized the importance of information security and control and offers a wide range of products and services on the topic. Most significantly, in 2002 ISACA introduced the Certified Information Security Manager (CISM) certification, recognizing the special role played by those who manage an enterprise's information security program.

ISACA first released COBIT in 1996, originally as a set of control objectives to help the financial audit community better maneuver in IT-related environments. The Information Systems Audit and control Foundation (ISACF) developed the Control Objectives for Information and related Technology (COBIT). COBIT, which consolidates standards from 36 different sources into a single framework, is having a big impact on the information systems profession. It is helping managers learn how to balance risk and control investment in an information system environment. - It provides users with greater assurance that the security and IT controls provided by internal and third parties are adequate. - It guides auditors as they substantiate their opinions and as they provide advice to management on internal controls. the framework contains good business practices relating to information technology. It is a framework of generally applicable information systems security and control practices for IT control. The framework allows (I) Management to benchmark the security and control practices of IT environments (ii) Users of IT services to be assured that adequate security and control exist, and (iii) Auditors to substantiate their opinions on internal control and to advice on IT security and control matters.

**In Relation to the two framework discuss how an information system auditor can use each of those standards in carrying out Information System Audit**

ISACA Standards contain basic principles and essential procedures that are mandatory, together with related guidance. The purpose of this IS Auditing Standard is to establish and provide guidance regarding the Audit Charter used during the audit process.

In planning and performing the audit to reduce audit risk to a low level, the IS auditor should consider the risk of irregularities and illegal acts. The IS auditor should maintain an attitude of professional skepticism during the audit, recognizing the possibility that material misstatements due to irregularities and illegal acts could exist, irrespective of his/her evaluation of the risk of irregularities and illegal acts. The IS auditor should obtain an understanding of the organization and its environment, including internal controls. The IS auditor should obtain sufficient and appropriate audit evidence to determine whether management or others within the organization have knowledge of any actual, suspected or alleged irregularities and illegal acts. These are examples of ISACA standards that will help an Information System Auditor carry out an Information System Audit.

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