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Educational Seminar on “Crystal Reports as a CAAT in Oracle Financials Environment

ISACA Muscat Chapter conducted an Educational Seminar on “Crystal Reports as a Computer Assisted Audit Tool (CAAT) in an Oracle Financials (ERP) Environment. The seminar was held at the College of Banking and Financial Studies, Bausher Heights on November 26, 2006. The presentation was made by Mr. A Subramaniam Finance and IT Auditor, Oman Refinery Co LLC.

Mr. Subramaniam started the presentation by demonstrating the various techniques using Crystal to audit data in Oracle Financials. He



showed how purchase orders could be found using specific words or characters. He went through the GL, Payables and Assets module. He demonstrated the ease with which Crystal reports could be formatted and how data could be exported to Excel for further analysis.

The biggest advantage of the Crystal Reports were the user friendly screens and the ease with which ad-hoc queries and reports could be executed. Read only access could be provided to the auditors so that there is no danger of inadvertently modifying or deleting data.

Subramaniam explained why one should use Crystal when Oracle (ERP) Applications has powerful reporting tools. The first reason cited

was that the ERP reports are generally preset reports. The layout and structure cannot be easily changed. New variables cannot be introduced and existing variables cannot be dropped. It is comparatively difficult to make new reports and generally require special skills.

He went on to state that for effective and efficient auditing, the auditor is required to have good rapport with IT to quickly locate the data required for audit and resolve technology issues. However, this rapport should not affect the auditors independence. He also stated that the auditor should understand the business process well. There cannot be any doubt about this matter. Further, Subramaniam cautioned against the effect of having poorly structured queries. Such queries would give meaningless information—GIGO.

He then compared Crystal Reports with other tools like ACL, IDEA and Business Objects. The presentation ended with some tips like



developing a personal mini-dictionary, noting down the location of information in ERP tables etc.

The presentation is available for download on ISACA Muscat Chapter's website.



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Standards and Research news and updates

Standards News

Feedback is sought on the exposure draft for the IS Auditing Guideline titled "Configuration Management Process." Member and professional input on the guidance is very important. Please review the draft and provide comments related to the document to facilitate the exposure process by completing the questionnaire posted with the exposure document. Each comment received will be carefully considered by the Standards Board. Please submit comments at www.isaca.org/ standard exposure or e-mail them to standards@isaca.org before 15 January 2007.

CPE credits can be earned for exposure draft review under the category "contributions to the IS audit and control profession" (10-hour annual limitation).

Research Update

COBIT ®Mapping:Mapping of ITIL With COBIT ®4.0

The Information Technology Infrastructure Library (ITIL), released by the OGC, consists of 10 processes—more commonly understood as service support (operational) and service delivery (tactical) processes—that comprise one function, effective IT service management. This mapping document contains a detailed mapping of ITIL with COBIT 4.0. It will post as a complimentary download for ISACA members during December at

www.isaca.org/downloads.

COBIT ®Mapping:Mapping of TOGAF With COBIT ®4.0

The Open Group Architecture Framework (TOGAF) is a detailed method and set of supporting tools for developing enterprise

architecture. It was developed by members of The Open Group, working within the Architecture Forum and has been in existence since 1995. This mapping document contains a detailed mapping of TOGAF 8.1 with COBIT 4.0. The structure follows the domains, processes and control objectives of COBIT. It will be posted as a complimentary download for ISACA members in the first quarter of 2007 at www.isaca.org/downloads.

COBIT ®Mapping:Mapping of ISO/IEC 17799:2005 With COBIT ®4.0 ISO/IEC 17799:2005

The Code of Practice for Information Security Management is an international standard based on BS 7799-1/ISO/IEC 17799:2000. It is presented as best practice for implementing information security management. This mapping document contains a detailed mapping of ISO/IEC 17799:2005 with COBIT 4.0. It will be posted as a complimentary download for ISACA members in the first quarter of 2007 at www.isaca.org/downloads.

Research Spotlight

COBIT ®Mapping:Mapping of PRINCE2 With COBIT ®4.0 Projects in Controlled Environments (PRINCE) is a structured method for project management. The PRINCE

method was first established in 1989 by the UK Central Computer and Telecommunications Agency (CCTA), now the UK Office of Government Commerce (OGC). The detailed mapping consists of the information requirements of PRINCE2 that were mapped to COBIT control objectives. The structure follows the domains, processes and control objectives of COBIT. It will post as a complimentary download for ISACA members during December at www.isaca.org/downloads.

Exams

DECEMBER 2006

Registrations for the December 2006 examinations closed with more than 13,300 CISA and 2,000 CISM registrants. Approximately eight weeks after the test date, the official results will be mailed to the candidates. Additionally, based on the candidates consent on the registration form, an email containing the pass/fail status and score would be sent to the address listed in the candidates profile at the time of the initial release of the results.

To ensure confidentiality of scores, examination results will not be reported by telephone or fax.

Candidates should add certification@isaca.org to their address book or safe senders list

JUNE 2007

Registrations for the June 2007 CISA / CISM examinations began in the second week of November. Candidates may view or print a copy of the CISA / CISM Bulletin of Information at www.isaca.org/cisaboi or www.isaca.org/cismboi.

Members are reminded to submit annual membership fees and any association certification fees and report CPE hours by January 15, 2007. For reference regarding qualifying activities and the calculation formula, the CPE policy is available at www.isaca.org/cisacpepolicy or www.isaca.org/cismcpepolicy. For further details contact the certification department

President's message

The New Age

We are in the penultimate month of a new year!

In this month we take stock of the past and prepare for the future. ISACA Muscat Chapter focus this year was in establishing a base for regular awareness programs that will satisfy the professional appetite of our members. In 2006, our efforts and activities may be summed as follows :

- One Family get together
- Eight CPE meetings
- Four educational seminars
- Two open programs for CISA and CISM aspirants
- Eight Board Meetings to administer the Chapter
- One representation at an International Conference
- Two batches of review classes for CISA and CISM aspirants from February to May
- Another two batches of review classes for CISA and CISM aspirants from August to November
- Ten newsletter releases
- Revamp of the ISACA Muscat website
- Career circulars for members' benefit
- Conference circulars conducted by professional bodies
- Identifying areas of cooperation with CBFS, ACCA, ITA, and SAI
- Articles and news reports in the Press
- Innumerable Program Committee meetings

to plan, manage and conduct events

- Membership drive through one to one contact



On the face of it, these efforts may appear laudable. No doubt it is and more so when we see that these efforts were coordinated without a physical office or address – individuals who coordinated their efforts by remote means, including the electronic media. While the past may be gratifying there is a future we are responsible for. Therefore, goals are to be set and strategies to be crystallized.

It is my ardent desire that two very important goals are set for the New Year:

- 1) extending the message of ISACA among Omani youth and
- 2) building an ISACA Muscat Chapter which will be a knowledge hub for our Omani society. When we start work on achieving these goals, the result will no doubt be a NEW AGE for our Chapter. Are you willing to be part of that NEW AGE? Then lend us your helping mind, body and spirit.

My personal good wishes for the SEASON!

ANTONY ISAAC

CISA and CISM Scoring Change

ISACA's CISA and CISM certification boards recently approved changing the way exams are scored. Currently, ISACA exam scores are reported on a scale of 1 to 100, with 75 as the passing point.

Candidates often confuse the reported scale score as a percentage of items correct, and a small range of scores tends to result in many candidates receiving the same score.

To alleviate these problems and provide greater clarity, beginning with the June 2007 exam, ISACA will use a 200 to 800 point scale, with a passing point of 450.

The new scale will increase the range of scores and eliminate the perception that the score is a percentage.

This scoring method is used by several testing organizations, including the well-respected SAT and GRE exams.

IBM Webcast Features COBIT

An IBM webcast titled "IBM Embraces the COBIT Framework for More Efficient IT Government and Controls Management" is available for complimentary viewing until 26 April 2007. The 60-minute webcast can be accessed by visiting www.software.ibm.com and entering COBIT in the search field. In the webcast, IBM—a sponsor of the IT Governance Institute (ITGI)—describes its cooperation and support of IT process improvement with ISACA/ITGI and shares its Control Objectives for Information and related Technology (COBIT ®) strategies in business services and software.

John Lainhart, a long-time member of ITGI's COBIT Steering Committee and a partner at IBM BCS Public Sector, is one of the presenters.

Educational programs at a glance....

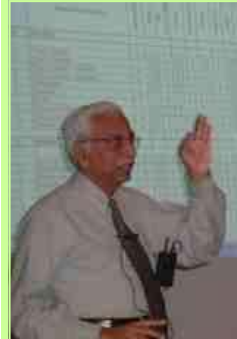
IT Audit—An Overview

Was held on March 8, 2006. The presentation was made by Mr. Rama K. Subramaniam, CEO, Valiant CISSTECH, Chennai. Mr. Rama covered salient features of IS Audit such as Risk based approach, Protection and control of Information assets, Objective of IS Audit-communication with key stakeholders, Conformance to acceptable standards and Implementation of IS Audits. The presentation was spiced with real life anecdotes.



Risk Based IT Audit

Was held on March 22, 2006. The presentation was made by Mr. K P Ramanan, Principal Consultant, Tejas Brainware Systems Pvt. Ltd., Chennai. The highlight of the presentation was the explanation of the Risk Assessment Matrix and a detailed list of threats (natural, human and technology) factors surrounding each threat. The presentation is available as a free download on ISACA Muscat's website.



Overview of Auditing of Operating System Security

Was held on the 31st May, 2006 by Mr. Nilesh V Leela, Sr. IT Auditor, Central Bank of Oman. Nilesh explained how organizations today are continually facing new fraud and theft risks.



"The best security is not reactive...it is proactive. Organizations should integrate security into their processes and products"

Continuous Monitoring

Was held on July 6, 2006. The speaker was Mr. S Ravichandran, Manager IS Audit & Continuous Monitoring, Emirates Group, Dubai.

Ravichandran, a past President of ISACA, Dubai, held the audience riveted with his presentation. Volunteers from the audience enacted various roles showing the effective role Continuous Monitoring could play. "We need to sponsor, promote and encourage the adoption and support of Continuous Monitoring by Management"



Overview of Audit Command Language (ACL)

was held on August 15, 2006. Dr. Salim Sultan Al Ruzaiki, CEO of ITA was the guest of honor. The speaker was Mr. Mohammed Moosa Ibrahim, Senior Subject Matter Expert, State Audit Institution Mohamed displayed the versatility of ACL. He went on to explain the features of gap detection, checking for sequence errors, record duplications.. He showed the ease with which statistical analysis was done... Files could be imported from several dissimilar systems, kept on one plane and analyzed as one!



Digital Evidence

Was held on August 21, 2006. The speaker was Mr. Rama K Subramaniam, Valiant CISSTECH, Chennai, India. The event was sponsored by Galfar Engineering LLC. The highlights of the presentation was Techno legal issues in collecting and interpreting digital evidence, need for globally accepted standards governing digital evidence, process of determining attributes while predicting sources of security infractions.

Project Implementation

Was held on Sep 23, 2006. The presentation was made by Mr. Dhananjay Bopardikar. "Projects need to be treated like small business initiatives. Just as with a small business, the best solution to problems is prevention. Potential problems can relate to any of the attributes such as customer expectations, inaccurate estimates, not having the right mix of team and so on.." Reviewing projects on regular basis is one of the ways to continuously monitor the projects health



Web Application Security Assessment

Was held on Oct 10, 2006 by .Mr. Ponkumar Venkatesan, Manager, Advanced Security Lab, E & Y, India made the presentation. "attackers are now increasingly aware of the fact that application security weaknesses holds the keys to the treasure. Chances of performing unauthorized but meaningful actions that have financial implications are significantly higher when an application flaw is exploited than when the underlying infrastructure components such as the operating system, web server or the RDBMS is compromised



Educational Programs at a glance ...

Auditing E-Banking

Was held on Nov 7, 2006 The presentation was made by Mr. Nishith Seth, Director, Seth Services, India— “Continuous control monitoring is the current trend in the world. By using technology, it is possible to set triggers in the system and link to mobile phones to monitor suspicious transactions even as they take place. It is important for banks to analyse and incorporate suitable controls within their systems” Many live examples were quoted which kept the audience spell bound...



Crystal Reports as a CAAT in an Oracle Financials environment

Was held on Nov 26, 2006 The presentation was made by Mr. A Subramaniam, Finance & IT Auditor, Oman Refinery & Co. See page 1 for details of the presentation. Subramaniam was the second Board member who came forward to make an educational presentation.



Editor's corner

December marks the end of the calendar year. The word “end” has an element of casual finality. However, without an end there is no beginning. As we end, we take stock – check and reflect what we had done. While we do this we have to see whether we had made the best use of the opportunities that came our way. All this would make us ready to meet the New Year which is just around the corner.

Two of the regular offerings in the newsletter were the President's message from Antony Isaac and the article “Chapter Officers – From Inside & From Outside” by A Subramaniam. Antony's messages have always been inspiring. His message this month eloquently documents the tasks accomplished this year. The goals that he has set forth for the New Year will be achieved.

Subramaniam, in his articles, brings out, for the benefit of members, an insight about the tasks the chapter officers do before and behind the scene in the functioning of the chapter. We hope that there would be more members who would come forward to take the chapter to greater heights.

Newsletter and the Chapter website should play a big role in getting our members aware of the activities. Why are these two medium

important? Members need to know about the chapter activities.

Prospective sponsors would like to know what the chapter does. There are others too: potential members. They would get to see what ISACA and the Muscat Chapter has to offer.

One of the key factors in the success of any enterprise is the quality of Communications. This has to be improved. Built upon. However, more members should come forward, share knowledge and experience. We have members from diverse fields—the newsletter should be a melting pot for ideas, experiences and knowledge.

If you have any suggestions to improve the Newsletter, Website or any chapter related activity or report any drawback, you could contact any chapter officer or use the feedback page on the website. Do not wait for some one else to report something which you can do yourself...take the small step...today.

Itticheria Joshua



JOURNAL UPDATE

The *Information Systems Control Journal* is seeking articles for volume 3, 2007, to be issued in May 2007. The copy deadline for drafts for volume 2 is 23, Jan 2007, and the theme is **Top IT Problems**. For more information, please view the 2007 editorial calendar at www.isaca.org/journal or email jblader@isaca.org

ALERT

The Alert put out in May 2006 about the fraudulent Chinese websites is still on!
The websites www.cisaca.org and www.cisaca.com claim to be authorized by ISACA to register candidates for the CISA exam and sell CISA authored study material

December 2006 CISM examination was the last examination using the current CISM job practice areas. Candidates appearing for the June 2007 examination should use the new material that will be available in 2007

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About us..

Muscat chapter is one among more than 170 chapters of ISACA established in 60 countries worldwide. ISACA, as an international body has been in existence since 1969. ISACA with a worldwide membership of over 50,000 members is characterized by its striking diversity. Members live and work in more than 140 countries. They work in nearly all industries including financial and banking, audit and consultancy firms, government bodies and educational institutions. This rich diversity enables members to interact with each other. One of the strongest strengths of ISACA is the enormous resources it provides to its members through its website, regular regional and international conferences, free delivery of its technical journal -the *Information Systems Control Journal*, free access to *K-NET* an internet based compendium of reference materials and a bookstore covering the latest developments in the fields of IS assurance, control, security and governance.

Muscat chapter was established in 2000 under the sponsorship of the College of Banking and Financial Studies (CBFS) which is affiliated to the Central Bank of Oman. The chapter has a membership of 235 members. The chapter membership also mirrors the diversity of its parent body. The chapter's mission is to promote education for the CISA and CISM certifications, spread awareness of IS audit and controls, provide a framework for regular meetings and interaction amongst local IS audit and control professionals, thereby helping in raising standards and promoting best practices to manage Information technology effectively in their organizations.

CISA, CISM – Employ certified IT Professionals



CISA (Certified Information Systems Auditor) is ISACA's cornerstone certification. Since 1978, the CISA exam has measured excellence in IS auditing, control and security. CISA has grown to be globally recognized and adopted worldwide as a symbol of achievement. The CISA certification has been earned by more than 40,000 professionals since inception. The technical skills and practices that CISA promotes and evaluates are the building blocks of success in the field. Possessing the CISA designation demonstrates proficiency and is the basis for measurement in the profession. With a growing demand for professionals possessing IS audit, control and security skills, CISA has become a preferred certification program by individuals and organizations around the world.



Retaining CISA's and CISM's ensures success for any organization. Corporate governance and Accountability have stronger meaning when these efforts are powered by the presence of these qualified personnel.



If you have not joined ISACA, then join today. Visit www.isaca.org or www.isacamuscat.org for details....



CISM (Certified Information Security Manager) is ISACA's groundbreaking credential earned by over 5,200 professionals in its first two years. It is for the individual who must maintain a view of the "big picture" by managing, designing, overseeing and assessing an enterprise's information security.

The program is developed specifically for experienced information security managers and those who have information security management responsibilities.

The certification is for the individual who manages, designs, oversees and/or assesses an enterprise's information security (IS). Individuals earning the CISM certification become part of an elite peer network, attaining a one-of-a-kind credential.