



# Assuring IT Governance (Assurance Services Book 2)

*Robert E. Davis MBA CISA CICA*

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Depending on the abstraction level, IT governance can be viewed as a framework, methodology, or technique. As a framework, IT governance enables a “system of controls” assisting in assuring organizational goals and objectives are achieved effectively and efficiently. As a methodology, IT governance furnishes a description of the role entity direction and controls play in achieving information systems objectives. Lastly, as a technique, IT governance provides processes and steps that can generate superior financial and/or reputational returns for stakeholders.

Whatever your perspective may be, the importance of effective and efficient IT governance cannot be overlooked in the current global high technology environment. Considering what is at stake politically, economically and technically for most organizations; usually justifying IT governance deployment based on one viewpoint narrows suitability and expected benefits. In the final analysis, combining the potential individual abstraction levels may be the most appropriate support for implementing IT governance.

“Assuring IT Governance” was written with the intent to create quality quick reference material for assurance service practitioners. Therefore, this pocket guide is appropriate for entity employees interested in ensuring, or verifying, the design and deployment of IT Governance. As for content; Audit Managers, Chief Compliance Officers, Chief Information Officers, Auditors, Information Technology professionals, and Control Self Assessment personnel will find this pocket guide an informative, and authoritative, IT Governance document.

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