

大衛時間

我們對COBIT上市二十週年的省思

莊盛祺 CFE, 舞弊稽核師

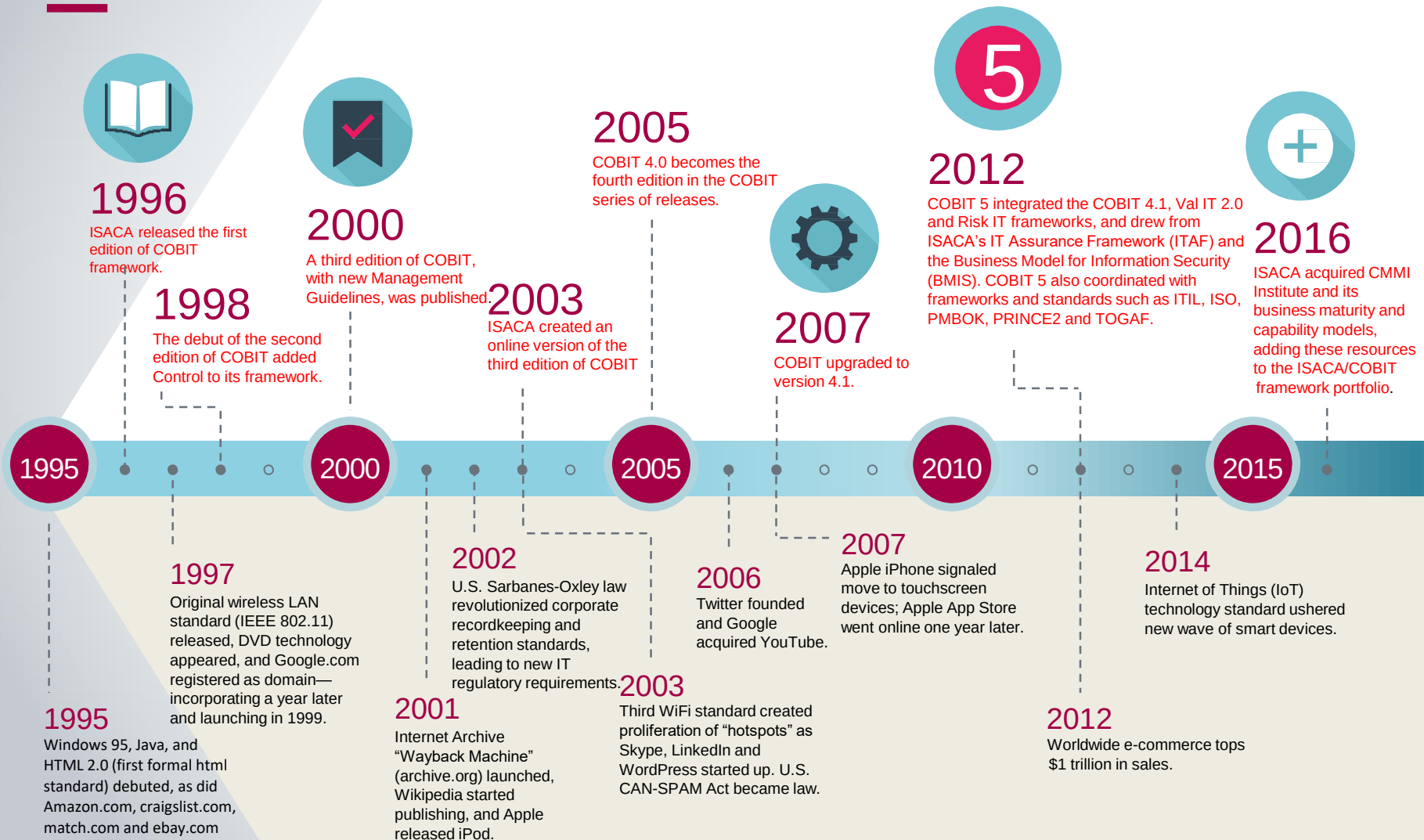
台北商業大學會計資訊系兼任講師

兆益數位股份有限公司總經理

The COBIT® Framework



COBIT®
AN ISACA® FRAMEWORK



COBIT
TURNS
20



+610,000
downloads of COBIT 5 publications



+890,000
COBIT Online page views since
its September 2014 launch



11,677
COBIT 5 exams taken in 2015

COBIT is the only business framework that helps organizations effectively govern and manage enterprise IT. Now in its 20th year, COBIT is used by enterprises and governments around the globe. COBIT 5, the most recent version, empowers organizations to improve performance by optimizing their information and technology. For more information, visit www.isaca.org/cobit-turns-20.

COBIT WORKS



3 IN 4 USERS
say COBIT 5 has helped them address
practical business issues beyond
governance of enterprise IT (GEIT)



2 IN 3 USERS
say COBIT 5 helped their enterprise
integrate business and IT



+90%
of COBIT 5 users would recommend
the framework to others

COBIT 5 IS NEEDED

**Organizations' Most Frequent
IT Problems Last Year:**



Missed IT project
deadlines



Disconnect between
IT and business strategies

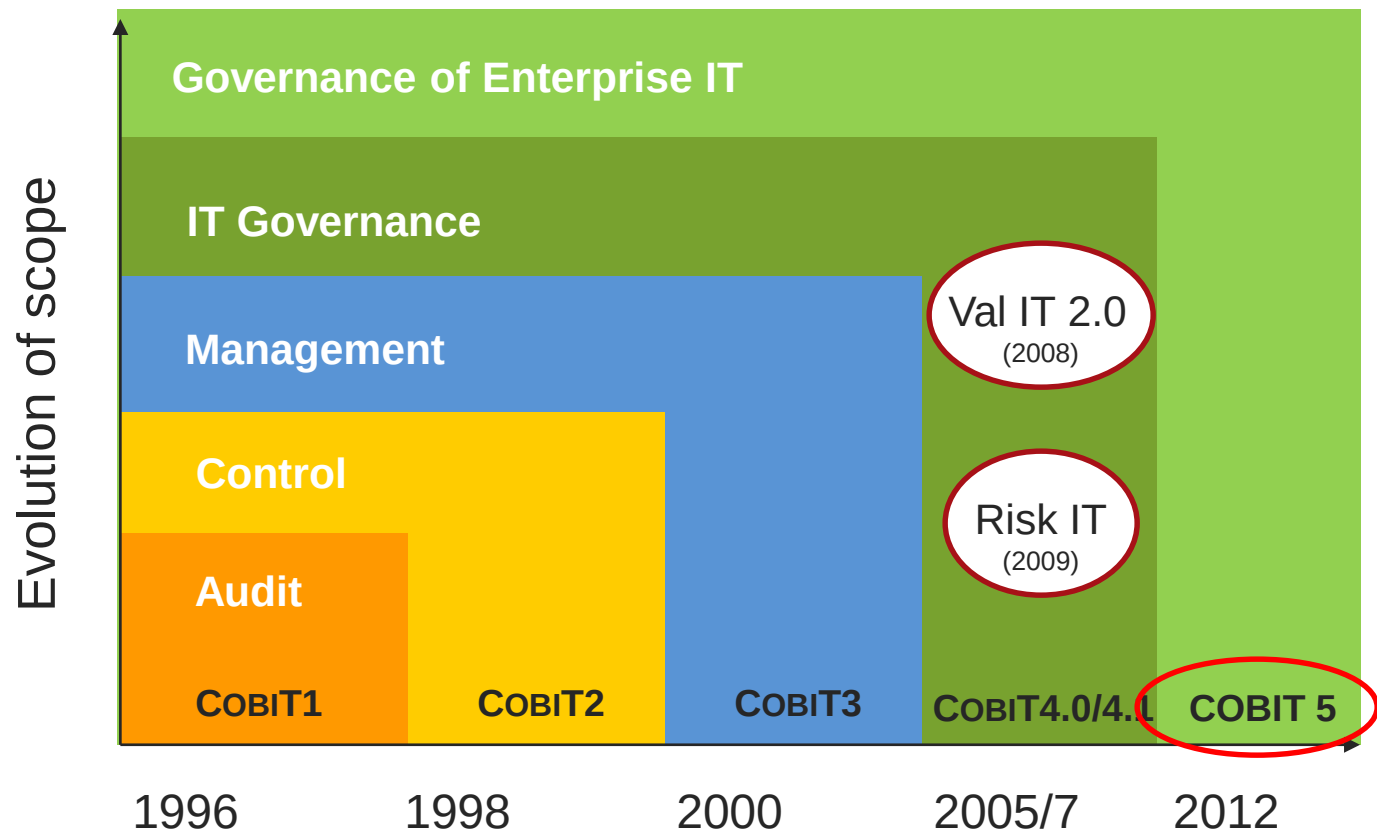
+64%

say the current cyber threat
landscape has caused their
organization's leadership
to more highly value the
importance of GET

Top Benefits Enterprises Can Achieve With COBIT:

- 1 Integrating business and IT
- 2 Improving risk management
- 3 Improving cybersecurity

COBIT 5: 一個完整的框架



An business framework from ISACA, at www.isaca.org/cobit

COBIT 5 產品系列

COBIT 5 產品系列

COBIT 5

COBIT 5 Enabler Guides 促成因素指南

COBIT 5:Enabling
Processes 促成流
程與方法

COBIT 5:Enabling
Information 促成
資訊

Other Enabler
Guide 其他促
成指南

COBIT 5 Professional Guides 專業指南

COBIT 5:
Implementation
建置

COBIT 5:for
Information Security
資訊安全

COBIT
5:Assurance
確認

COBIT 5:
For Risk
風險

Other Professional
Guides 其他專業
指南

COBIT 5 Online Collaborative Environment 線上協同作業環境

Why Use COBIT 5?

- Maintain high-quality information to support business decisions
- Achieve strategic goals through the effective and innovative use of IT
- Achieve operational excellence through reliable, efficient application of technology
- Maintain IT-related risk at an acceptable level
- Optimize the cost of IT services and technology
- Support compliance with relevant laws, regulations, contractual agreements and policies

Who Uses COBIT 5?

- Audit and Assurance
- Compliance
- IT Operations
- Governance
- Security and Risk Management

COBIT 全球監理與立法的認可

北美洲

■美國 - USA

- ✓ COBIT included as an **informative reference** in the **U.S. Cybersecurity Framework**, which is aimed at helping improve **cybersecurity at critical infrastructure operators and other businesses**.
- ✓ COBIT acknowledged by the **Department of Defense** in a white paper titled **U.S. Department of Homeland Security (DHS) Information Technology Governance**.
- ✓ COBIT recognized by the **Postal Service** as an **acceptable governance of IT framework** to conduct an **assessment of IT policies, processes and controls**.
- ✓ COBIT Security Baseline recognized as one of two tool sets used by the **Office of the Inspector General**, for **information security program reviews** compatible with the **National Institute of Standards and Technology framework** for performing **Federal Information Security Management Act (FISMA) evaluations**.
- ✓ COBIT recognized and used by several federal agencies including **Federal Reserve, Inspector General, Department of Veterans Affairs, the Federal Housing Finance Authority and the Federal Savings and Loan Insurance Corporation** for defining controls in IT environments.

■加拿大 - Canada

- ✓ COBIT acknowledged and used by the **Government of Alberta** as basis for its **Information Management and Technology (IMT) governance framework**, which drives a majority of the governmentwide IMT policy instruments, such as policy directives, standards and guidelines.
- ✓ COBIT used by **Public Works and Government Services Canada, Canada Housing and Mortgage Corp.**
- ✓ COBIT adopted by **the Auditor General of Quebec** as its **key evaluation and analytical tool for IT performance audits**.
- ✓ COBIT acknowledged and used by the **Ontario Pension Board** for the **assessment of IT governance**.



COBIT 全球監理與立法的認可

歐洲及非洲

- 波札那共和國 - Botswana
 - ✓ COBIT adopted by the **Office of the Auditor General**, the country's Supreme Audit Institution.
- 歐洲聯盟 - EU
 - ✓ **European Court of Audit** uses COBIT in the performance of its Audits, including IT Governance reviews.
 - ✓ Val IT framework recognized and used by the **European Parliament IT Directorate**, the central IT service provider for the whole of Parliament. Val IT is used to prioritize IT investments and business-as-usual work requests into four different business domains.
- 希臘-Greece
 - ✓ COBIT framework recognized and standards based on COBIT were adopted by the **banking industry**.
- 以色列 - Israel
 - ✓ COBIT recognized by the **country's markets supervisor as a framework of choice**.
- 立陶宛 - Lithuania
 - ✓ COBIT acknowledged and being used by **the National Audit Office of the Lithuanian Republic** for auditing the IT activities in the government sector.
 - ✓ COBIT translated into Lithuanian as only material in the state language can be used **in state approved methodologies**.
 - ✓ COBIT used as **official material for governmental organizations**, private audit and consulting companies, especially if they have business relations with government institutions.
- 模里西斯 - Mauritius
 - ✓ COBIT recognized as the framework for **the National Audit Office** when conducting audits of other Government departments.
- 奈及利亞 - Nigeria
 - ✓ COBIT adopted by **the National Information Technology Development Agency**, the agency responsible for IT development and oversight, as its national IT governance policy.
- 波蘭 - Poland
 - ✓ COBIT recognized by the **Inspector General of Poland**.
- 羅馬尼亞 - Romania
 - ✓ COBIT adopted **for internal use within the public sector and government agencies**.
- 南非 - South Africa
 - ✓ COBIT adopted by **National Directive** and its use is now required by more than 150 departments throughout the federal and local governments.
- 土耳其 - Turkey
 - ✓ COBIT use mandated by **the Banking Regulator, Banking Regulation and Supervision Agency (BRSA) and for all Banks** in the country. COBIT training of government employees is recommended.
 - ✓ COBIT used by the **Turkish Court of Audit, the country's Supreme Audit Institution**, for performance of its IT Audits.
- 尚比亞 - Zambia
 - ✓ COBIT adopted by the **Office of the Auditor General**, the country's Supreme Audit Institution.



COBIT 全球監理與立法的認可

拉丁美洲國家

■ 阿根廷

- ✓ COBIT recognized and its use promoted in one or more circulars from Banco Central de la República – the country's banking regulator.
- ✓ COBIT adopted by the Mendoza Honorary Court as the control framework for all entities providing financial services in the province.

■ 巴西

- ✓ COBIT recognized by the country's banking regulator, Banco Central do Brasil, as the control framework for self-assessments and audit.

■ 哥倫比亞

- ✓ COBIT required by the country's banking regulator, Superintendencia Financiera de Colombia, as a reference model for its evaluations. They are ensuring banks and other financial entities use COBIT.
- ✓ COBIT acknowledged by several governmental agencies as an acceptable framework. The ISACA Bogota chapter supports and promotes the government's knowledge of COBIT and ISACA certifications.

■ 瓜地馬拉

- ✓ COBIT is one of three frameworks mandated by the country's banking regulator—Superintendencia de Bancos—for adoption by the country's banks.

■ 墨西哥

- ✓ COBIT acknowledged as the basis for Secretaria de la Función Pública and Banco's IT governance framework.
- ✓ Val IT acknowledged and used as a guide and reference for IT governance issues by the Ministry of Public Administration and for federal government institutions in matters related to IT governance. The Ministry coordinates, evaluates and monitors federal government operations for transparency and honesty.

■ 巴拉圭

- ✓ COBIT adopted by the banking regulator Banco Central del Paraguay and its Superintendency of Banks. Additionally, all banks in the country are to use COBIT and are evaluated accordingly.

■ 烏拉圭

- ✓ COBIT required by the banking regulator, Banco Central del Uruguay, and assessments. COBIT is also acknowledged as the framework to be used by all banks to evaluate information technology and management.

■ 委內瑞拉

- ✓ COBIT recognized and utilized by the banking regulator, Superintendencia de las Instituciones del Sector Bancario.



COBIT 全球監理與立法的認可

大洋洲

■ 澳洲- Australia

- ✓ COBIT recognized and recommended by the **Australian National Audit Office** as a baseline for controls in its **audit methodology**



COBIT 全球監理與立法的認可

亞洲

■ 印度

- ✓ COBIT recognized by the Reserve Bank and the Securities and Exchange Board of India (SEBI).
- ✓ COBIT adopted by Comptroller and Auditor General—the country's Supreme Audit Institution—and is the de facto standard for governance of IT and systems audits.
- ✓ COBIT recognized by the Information Technology Department of the Government of Kerala as the standard for IT governance representing its national e-governance plan.
- ✓ Risk IT recognized by the National Stock Exchange (NSE) when conducting assessments of IT and related risk.

■ 日本

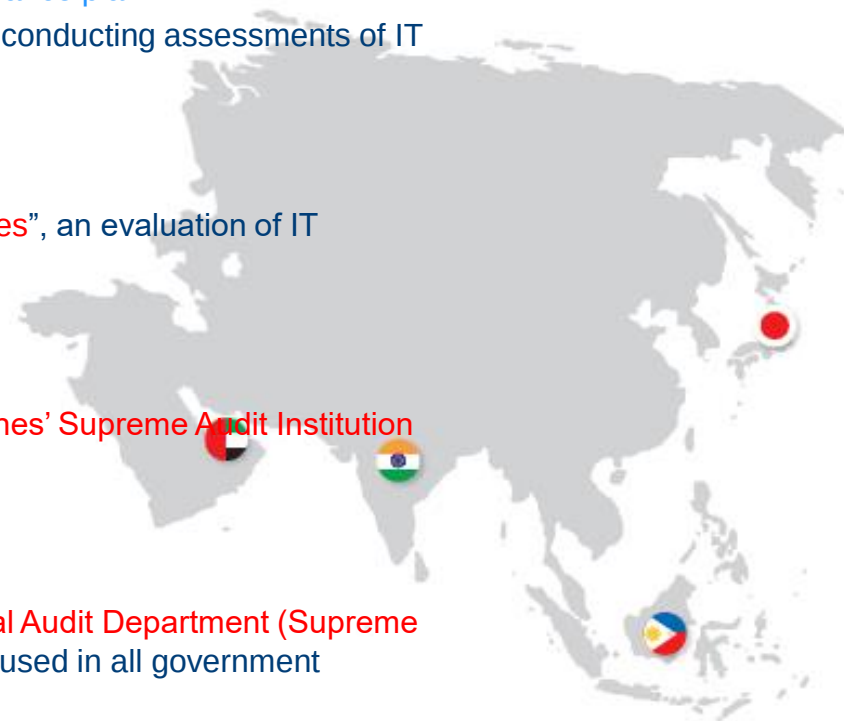
- ✓ Risk IT and Val IT concepts included in “IT Optimization Guidelines”, an evaluation of IT utilization in the country.

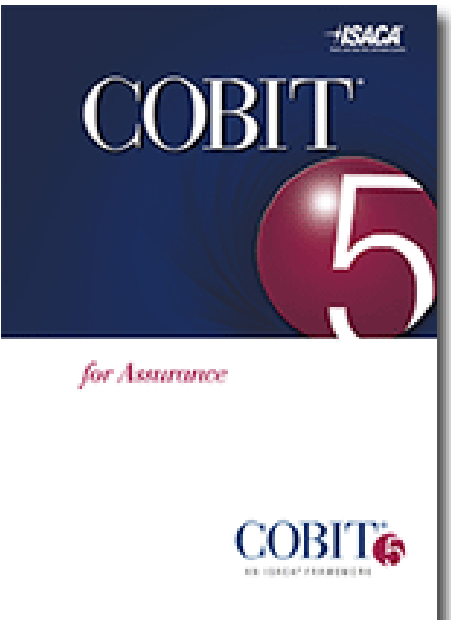
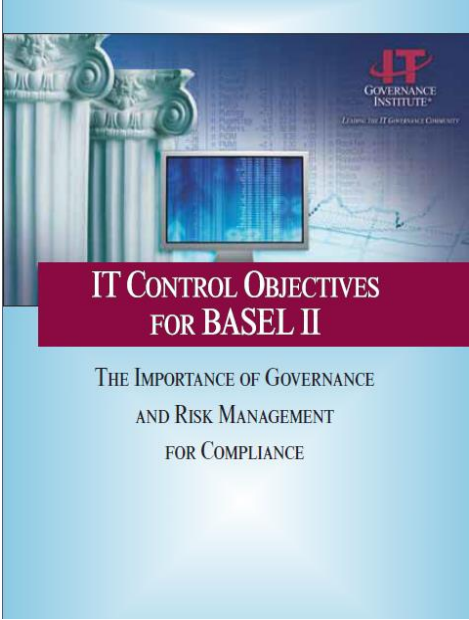
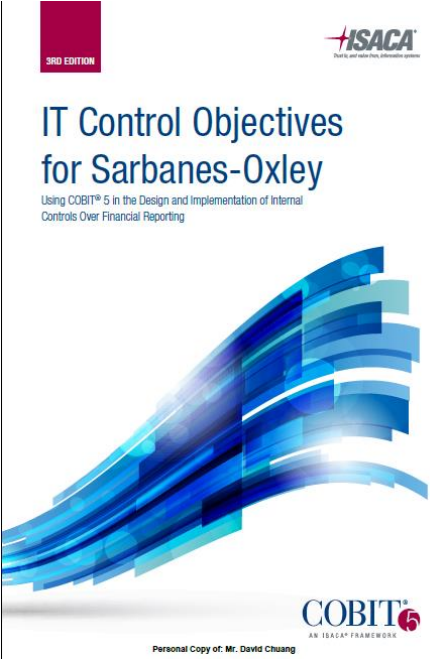
■ 菲律賓

- ✓ COBIT adopted for use by the Commission on Audit, the Philippines' Supreme Audit Institution with responsibility for auditing all government agencies..

■ 杜拜

- ✓ COBIT accepted by His Highness' Rulers Court (HHRC) Financial Audit Department (Supreme Audit Institution of Dubai) as its IT governance framework and is used in all government organizations.
- ✓ COBIT adopted by Dubai Customs as its comprehensive IT framework...





A scenic landscape photograph showing a vast green valley with a small town in the distance, under a blue sky with scattered clouds. A dark stone railing is visible in the foreground.

祝福大家
有個美好的一天!
謝謝!

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大衛營 Uprofit Connection - <https://www.facebook.com/Uprofit.Connection>

全國大專院校ACL電腦稽核個案競賽暨專題研討會 - <https://www.facebook.com/ACLAward>