# ISA 315 (REVISED):
## Main changes and explanation of IT Risks & Controls (for non IT Auditors)

Learn all about the changes of ISA 315 (revised) and understand their impact on the audit.
Build a deeper understanding of IT Controls and become able to identify, explain and test General IT Controls and IT Automated Controls.

## Objective:

The main purpose of the seminar is to:

- Identify the changes and the new concepts of the revised standard and explain their impact on the audit.
- Explain the flow of the risk assessment process.
- Explain the identification of significant risks by using the spectrum of inherent risk.
- Explain the five inter-related components of the system of internal control and analyze the requirements of the standard.
- Identify what it means to obtain an understanding of the entity's use of IT.
- Identify the risks related to the IT environment.
- Understand the concept of General IT Controls.
- Understand the concept of IT Application Controls.
- More specifically, this seminar aims to provide. A clear understanding of the changes of the revised standard with the use of practical examples.
- Practical examples of understanding the Risks and Controls related to the entity's IT environment.

## Participants' Profile:
All auditors and their staff engaged in audits of financial statements.
**Participants are encouraged to send relevant questions/topics to be discussed during the seminar**.

## Lecturers' Profile:

**Angeliki Teskou**
**CPA, FCCA, CFE**

Angeliki is a graduate of the Athens University of Economics and Business and has a master's degree from London South Bank University. She is a Certified Public Accountant and an ACCA member. She is also a Certified Fraud Examiner. She has over 20 years of experience included 9 years of experience in financial audits at Grant Thornton Greece. She is a member of the Audit Quality Team of SOEL since 2012 and has performed regulatory audit reviews in collaboration with ELTE.
She is a member of the ACCA Advisory Committee in Greece since November 2020.

**Gabriel Vaikousis**
**CISA, CISM, CFE**

With over two decades of experience in the field of Information Technology, Gabriel has managed IT Audit and Cybersecurity projects in a vast portfolio of listed companies, financial institutions, utilities and fintech. For several years he has successfully led the IT audit services of Grant Thornton Greece and has served as head of IT Audit in various financial institutions. Gabriel holds a Bachelor of Science in Business Administration from the American College of Greece and is a Certified Information Systems Auditor since 2008.

## SEMINAR DETAILS:

| | |
|---|---|
| **Date:** | **25-27 September 2023** |
| **Time:** | **18:00-21:30** |
| **Duration:** | 12 / CPD units |
| **Town:** | **Athens, Greece** |
| **Venue:** | Globaltraining/University of Nicosia |
| **Language:** | **Greek** |
| **Cost:** | **€160** |

**Contact Details:**
For more information and/or registrations, please contact

**Student and Client Services**
**Tel: 210-6722868**
**Email: info.gr@globaltraining.org**

click here to go back

### DAY 1 - DATE

| Time | Duration | Description |
|---|---|---|
| 18:00-19:15 | 1:15 | Explain the flow of the risk assessment process. Identify the main changes and explain the new concepts. |
| 19:15-19:25 | 0:10 | Break |
| 19:25-20:30 | 1:05 | Continue with the explanation of the main changes and the new concepts. Discuss the impact on the audits. |
| 20:30-20:35 | 0:05 | Break |
| 20:35-21:30 | 0.55 | Examples and discussion. |
| **Total Net Duration** | **4.00** | |

### DAY 2-DATE

| Time | Duration | Description |
|---|---|---|
| 18:00-19:15 | 1:15 | Explain the IT environment and risks related to an entity's financial reporting systems |
| 19:15-19:25 | 0:10 | Break |
| 19:25-20:30 | 1:05 | Explain General IT Controls |
| 20:30-20:35 | 0:05 | Break |
| 20:35-21:30 | 0.55 | Examples and discussion |
| **Total Net Duration** | **4.00** | **END OF SEMINAR** |

### DAY 3-DATE

| Time | Duration | Description |
|---|---|---|
| 18:00-19:15 | 1:15 | Explain Application Controls |
| 19:15-19:25 | 0:10 | Break |
| 19:25-20:30 | 1:05 | Explain General IT Controls and the differences to IT Application Controls. |
| 20:30-20:35 | 0:05 | Break |
| 20:35-21:30 | 0.55 | Examples and discussion |
| **Total Net Duration** | **4.00** | **END OF SEMINAR** |

## Certification:

All participants will be awarded a certificate. Each hour of attendance will account for one unit of Continuing Professional Development (CPD) as required for members of most professional bodies.

Back button