



### What others are saying about this book

In Dan Swanson's hands ... internal audit becomes the lantern of Diogenes, illuminating accountability, responsibility and control.

*Jon Lukomnik, Sinclair Capital LLC*

Internal auditing and information security are inextricably intertwined. Dan Swanson is highly qualified to write on the first and uniquely credentialed to write on the second. ... He is truly a phenomenon in the field and this book shows it.

*Alexandra R. Lajoux, Chief Knowledge Officer  
National Association of Corporate Directors*

Dan Swanson has brought together in one book his wealth of knowledge about the internal auditing profession. As a practicing professional auditor, I find Dan's writing to be interesting and worthwhile reading. As a teacher of auditing, I recommend Dan's work to students of the profession because his insights are based on real world experience. Dan has made a real contribution to the auditing profession. I recommend his work to those who want to learn about real world auditing.

*David R. Hancox, CIA, CGFM, Director of State Audits  
New York State Comptroller's Office*

Internal audit is facing the new challenges of a new world. ... Swanson shows how organizations can best use the audit function as a strategic tool and how audit professionals can rise to the opportunity. You ignore Swanson's message at your peril.

*Rick Telberg, Editor/Publisher, CPA Trendlines*

If you want to understand the fundamentals as well as the fine points of internal auditing and IT auditing ... read this book.

*Eleanor Bloxham, CEO  
The Value Alliance and Corporate Governance Alliance*

This book deserves its place in the audit library and is a recommended resource for all internal audit professionals.

*K.H. Spencer Pickett*

Dan Swanson has carved out a special niche in internal audit cyberspace. ... He is the epitome of The Institute of Internal Auditors' driving force – 'progress through sharing'. At last Dan has brought his unrivalled, unique experience to bear ...

*Professor Andrew Chambers*

Dan's new book covers a wealth of material and is not restricted to his specialized fields of IT auditing and information systems security ... he provides concise commentary on strategic issues regarding the way internal audit is established, planned and performed.

*Scott Mitchell, CEO, OCEG*



*Swanson on Internal Auditing: Raising the Bar* will serve as a guide for auditors, both new and old, in navigating the changing landscape in which professionals function!

*Jim Kaplan, CIA, CFE, President and Founder of AuditNet.org, the Global Resource for Auditors*

Dan has distilled a lifetime's work in the internal audit arena in an easy to read book. There is something for everyone here, from the newest Internal Auditor to those senior in their career - in fact there is almost too much take in in a single reading! Dan is one of the few widely published champions of Internal Auditing and we would all do well to follow his lead with this volume of distilled knowledge. Well done.

*David Lilburn Watson  
Business Compliance & Recovery Management Limited*

Regardless where you are in your internal audit career, you can benefit from Dan's efforts and the resources within this book. Keep this book handy, it will serve you and your work efforts very well.

*Dan Ramey, CPA, CIA, CFE, CFF, CISA, Audit Director Pannell Kerr Forster of Texas PC – Houston*

Dan shares with us a wealth of knowledge in these pages with marvellous nuggets of wisdom on every page. Enjoy!

*Dr Gary Hinson, PhD, MBA, CISA, CISM, CISSP*

Written with energy, passion, knowledge, and wisdom ... *Raising the Bar* is a handbook for all who strive for excellence, integrity, and success in organizations.

*Leon A. Kappelman, PhD, Professor of Information Systems and Director Emeritus of the IS Research Center, College of Business, University of North Texas*

... here is a cornucopia of riches for the beginning, intermediate, and advanced internal auditor ... the book's approach and tone is always constructive and helpful, and its coverage is quite comprehensive, approaching a trajectory that can only be called encyclopaedic. I heartily recommend this compendium of profound but actionable insights ...

*Dr Sridhar Ramamoorti, Associate Professor of Accounting, School of Accountancy  
Kennesaw State University*

*Raising the Bar* provides both the big-picture and implementation details for realizing an effective and efficient internal audit function. ... While there are many books on internal auditing, this one rises to the top!

*Ron Kral, Managing Partner, Candela Solutions LLC*

*Raising the Bar* opens our mind to infinite possibilities by exposing us to the fundamentals, new ideas, blueprints, guidance, best practices and other tools.

*Angelina Chin, CIA, CPA, CBA, CRP, CCSA, Controller General Motors do Brasil*



Internal Audit is growing more complex each year. ... This book does an excellent job of providing great resources in one easy to use volume.

*Lisa Allnutt, CIA, CISA, Director Internal Audit  
Carilion Clinic*

*Raising the Bar* is a new ready reference for the audit professional. ... The book is a helpful reference for all auditors and it professionals.

*Brian Barnier, ValueBridge Advisors*

Dan has truly raised the bar for the internal auditing profession and auditing professionals through this knowledge initiative. ... This book can be a true source of knowledge for the internal audit professionals, specifically the young learners.

*Abhik Chaudhuri PMP, ITIL V3f, Cobit Foundation  
IBM Accredited Senior IT Specialist*

... His thinking is less theoretical and more practical, which makes this book especially important to CIOs, security managers, IT auditors, corporate and IT managers and IT staff responsible for IT infrastructure and systems.

*John Kyriazoglou, CICA, MS, BA (Honours)*

Through this book, you learn why, what and how to implement proactive risk management controls for greater accountability and fraud deterrence. Dan Swanson has brilliantly hit the mark in assisting small to large companies as well as the public sector with this comprehensive masterpiece on internal audit programs.

*Anyck Turgeon, Chief of Information Strategy & Security Crossroads Systems*

IT audit is a key function within any organization that is often misunderstood by those being audited. Dan clearly explains the value of the audit function and the alignment between IT Audit, Information Security and Business Continuity in a way that few publications have. Understanding your allies' methods and reason is the first step to forming a mutually beneficial relationship. This book is a must have for anyone in any of these three functions as a guide to understanding and supporting their own groups objectives.

*Paul Love, CISSP, CISA, CISM, MSc*

Swanson on Internal Auditing: "Raising the Bar" is an endless source of practical information and reference materials with real-world applications, that can be put to use immediately by the CAE who is developing a first time internal audit shop, improving an existing shop, or who wants to develop a world class department.

Information and resources range from developing the IA department structure, communication with the audit committee, expressing audit opinions, assessing risk, audit planning, IT auditing – chances are if you need direction for whatever your current goal is you'll find it in this book. The second half of the book is dedicated to IT auditing, as we all know a skill set that is essential in any IA department and key for the CAE to be able to direct IT auditing activities. Any CAE



needing to hire and direct IT auditors will be able to read this section and come away with practical tools to not only understand the IT audit process and risks, but how to implement IT audit in their department. I have spent a lot of time in my career providing assurance on projects, IT development, security and engineering departments, and I have to say Part II on IT auditing is spot on. All the major areas are well covered.

This book will be required reading for my staff and has a permanent place on my bookshelf. It's also recommended reading for C level executives and other managers; it provides an excellent in-depth introduction and understanding to the internal audit function, what it's responsible for and what it's not, what it can do and should not do, how it adds value, and why it's an important part to meeting any company's objectives. This is a great tool for the CAE to use in marketing the IA function to the company. Share some of the articles and reference materials with the company and initiate discussion and understanding.

This is an invaluable reference tool and provides the CAE a roadmap to successfully managing a department. Everything presented here is exactly where the bar should be and what all CAE's should be reaching for. The practical advice and reference tools make reaching the bar achievable for any CAE.

I've used many of Dan's materials in the past in successfully setting up or expanding audit departments, and use his tools now on a regular basis to continue to raise the bar in my work. As I read through the book, I found many examples of articles or guidance referred to that I've used successfully in my work. References and information is current and very practical.

*Patricia North-Martino, MSCIS, CICS  
Internal Audit Director*

Ever wish you could have a time-honored, global professional who could reach out to you and give you that "you're ok" or "here's what I did" or "here's what these groups are doing" kind of 'spot-on' mentoring when you need it? Dan Swanson is that kind of practitioner. He is always a welcome spark for thought provoking, timely discussions and one of the most generous leaders of our time. You will learn from Dan as many, many colleagues have over the years. Enjoy this book and the dedication of one caring, sincere and humble, master in his field.

*Vaune M. Carr*

Dan Swanson's book on Internal Auditing does an excellent job of describing the how and why of big time enterprise audit. From the boardroom to the internal auditors themselves, this book identifies the common and not-so-common practices that are the cornerstone of sound IT audit practices. Its explanations are clear and lucid, and its coverage is broad and sweeping. Dan is more than just a credible author in this arena, and his years of experience show through. I would advise anybody who is looking to understand the roles and responsibilities of an enterprise with regard to internal controls and internal audit to review this book, not only to make sure you haven't missed anything, but to help bring clarity to how it all fits together and why it makes sense and in which circumstances ...

*Fred Cohen*