ISACA WEBINARS

# COBIT's Value for Small and Medium Enterprises

**Greet VOLDERS**

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# TODAY'S SPEAKER

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ISACA member since 1996.

Managing Consultant and C.E.O. of Voquals N.V., which she founded in 1995.

Main activity :

- Providing advice for customers
- Giving training and seminars related to enterprise governance of IT, process improvement and IT/business alignment.

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ISACA related

- Since 2004 : accredited trainer for COBIT course
- Since 2002 : active member in several development teams for COBIT
- Presentation of COBIT models and practical cases at several Conferences
- Greet is regularly asked to serve as an expert reviewer for ISACA publications.
- In 2021 : Greet developed this SME guide, on demand of ISACA.

# AGENDA

- Introduction to enterprise governance of information and technology (EGIT) for Small and Medium Enterprises
- How to start your own governance initiative
- Governance and Management Objectives
  - Link to organizational functions
  - Inputs are used by the related process
  - Outputs produced by the process
- Simple tools
  - to define your organization is considered as an SME
  - to scope your governance program.

# Introduction to enterprise governance of information and technology (EGIT) for Small and Medium Enterprises

- Start with introduction to the SME Guide
- Positioning of this guide in the COBIT Overview and Product Architecture
- Evolution of COBIT over the years

# Does this SME guide applies for your company

Enterprises that may benefit from this guide typically:

- Have limited in-house IT skills and/or capacity
- Do not have a complex IT infrastructure
- Outsource complex tasks
- Aim more to buy (and potentially tailor) tools rather than build them
- Have a relatively high risk tolerance, because of their low risk capacity
- Are very cost-conscious
- Have a simple command structure and limited organizational structures in place
- Have a short span of control

# Does this SME guide applies for your company

Official definition of SME :

- enterprises with 50 to 250 full-time employees (FTEs)
- an annual turnover of up to US$59 million (€ 50 million) or an annual balance sheet total up to US$51 million (€ 43 million).

But … more aspects need to be considered

**Later, I will explain the "Suitability Test", which helps defining if this SME guidance is applicable for your organization**

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# POLLING QUESTION

Are you following this webinar, because

1. You are part of an SME
2. You want to learn about COBIT, in general
3. You want to learn the differences with the Core Publication

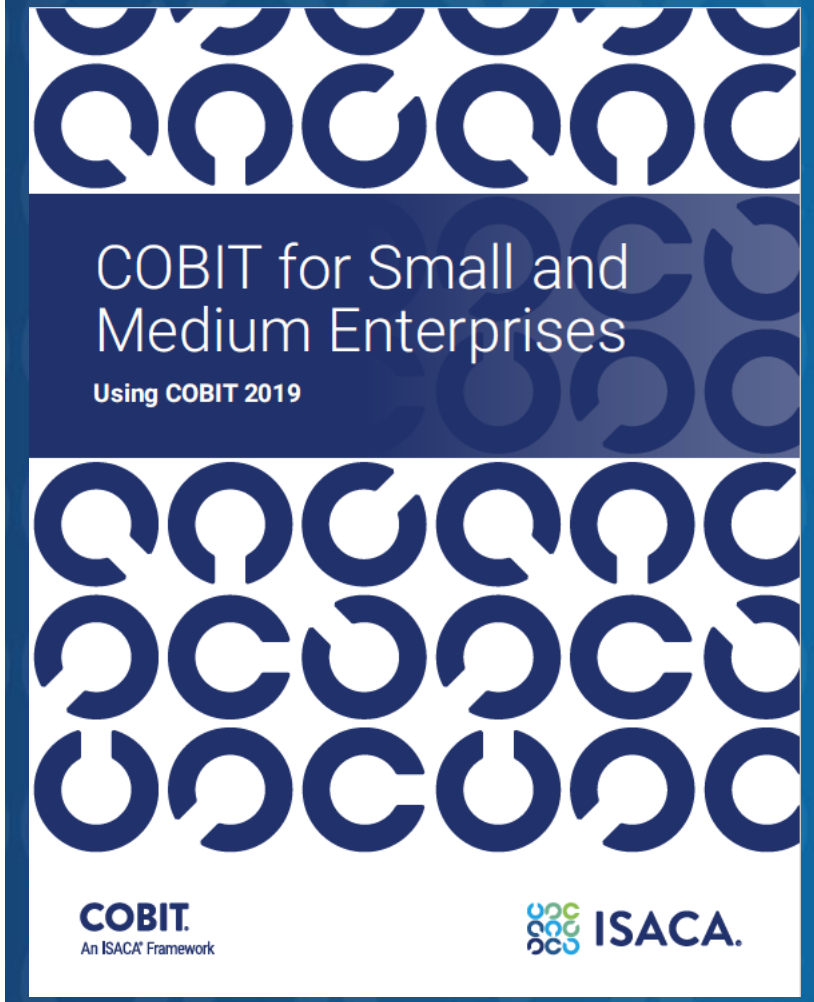
# Introduction to EGIT for Small and Medium Enterprises

EGIT = Enterprise Governance of Information and Technology

- integral part of corporate governance
- exercised by the board
- definition and implementation of organizational processes, structures and relational mechanisms
- enable both business and IT professionals

**Figure 1.1—The Context of Enterprise Governance of Information and Technology**


Source: De Haes, Steven; W. Van Grembergen; *Enterprise Governance of Information Technology: Achieving Alignment and Value, Featuring COBIT 5*, 2nd ed., Springer International Publishing, Switzerland, 2015, *https://www.springer.com/us/book/9783319145464*

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# Importance of I&T and I&T Governance

- I&T = crucial in the support, sustainability and growth of enterprises.
  - ✓ Responsibility of governing boards (boards of directors) and senior management
  - ✓ No delegation anymore
  - ✓ Extend business governance to I&T

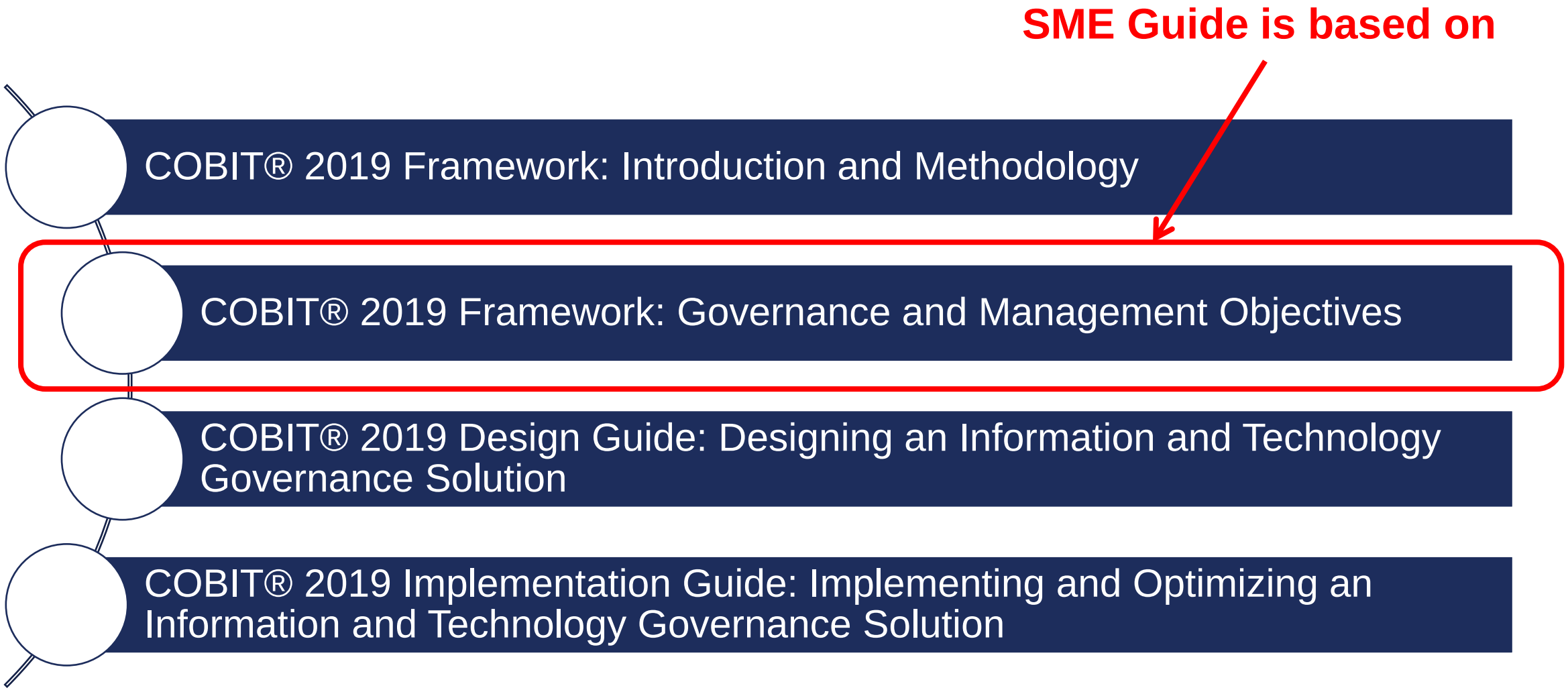
➢ Top Management needs to understand whether managers of I&T assets are:

- Likely to achieve enterprise objectives
- Resilient enough to learn and adapt
- Thoughtfully managing the I&T risk the enterprise faces
- Appropriately recognizing opportunities and acting upon them

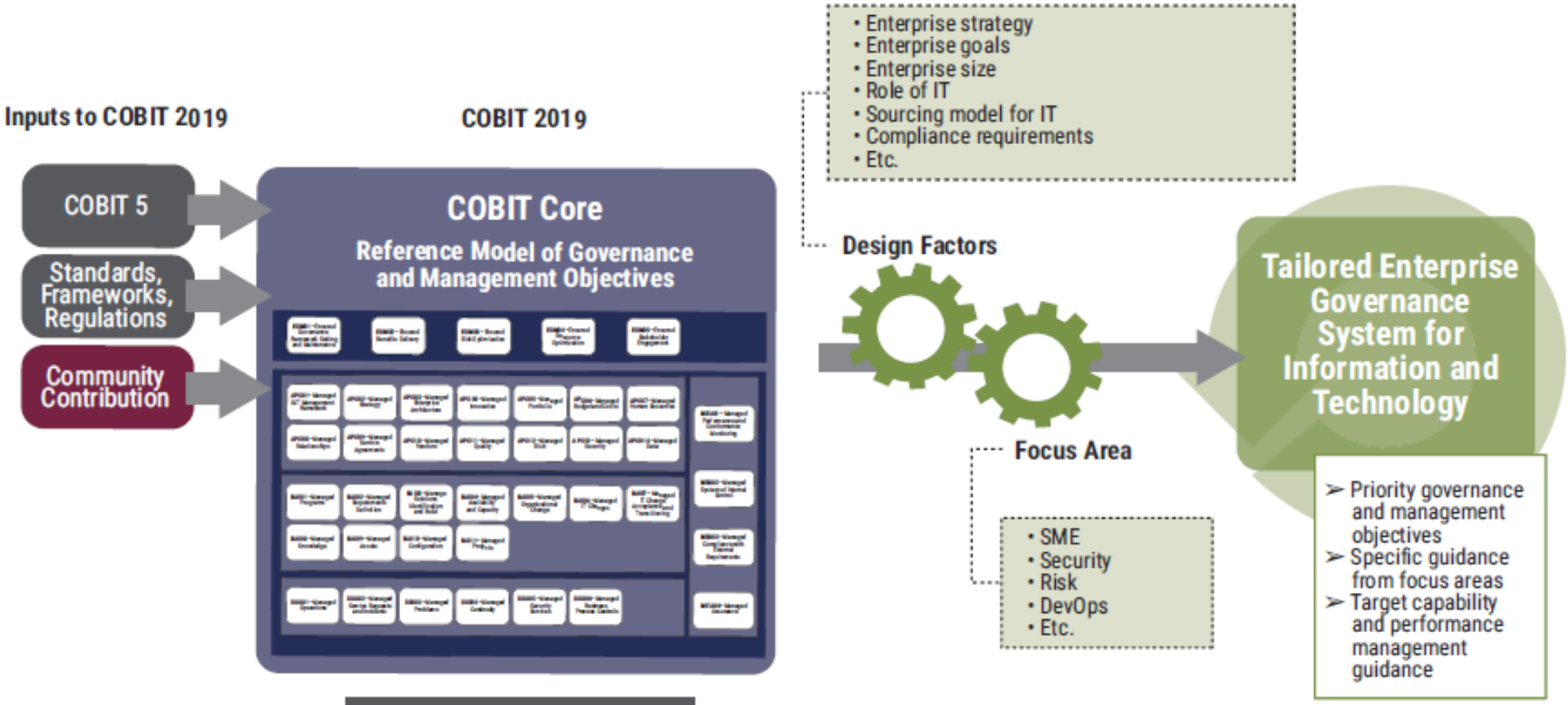
# COBIT as an I&T Framework

- Over the years, best-practice frameworks have been developed and promoted to assist in understanding, designing and implementing EGIT.
- COBIT 2019 builds on and integrates more than 25 years of development in this field.
- From its foundation in the IT audit community, COBIT has developed into a broader and more comprehensive I&T governance and management framework.
- COBIT continues to establish itself as a generally accepted framework for I&T governance.

# COBIT overview and Product Architecture



# COBIT Overview and Product Architecture




*COBIT Core Publications*

**COBIT® 2019 Framework:** Introduction and Methodology

**COBIT® 2019 Framework:** Governance and Management Objectives

**COBIT® 2019 Design Guide:** Designing an Information and Technology Governance Solution

**COBIT® 2019 Implementation Guide:** Implementing and Optimizing an Information and Technology Governance Solution

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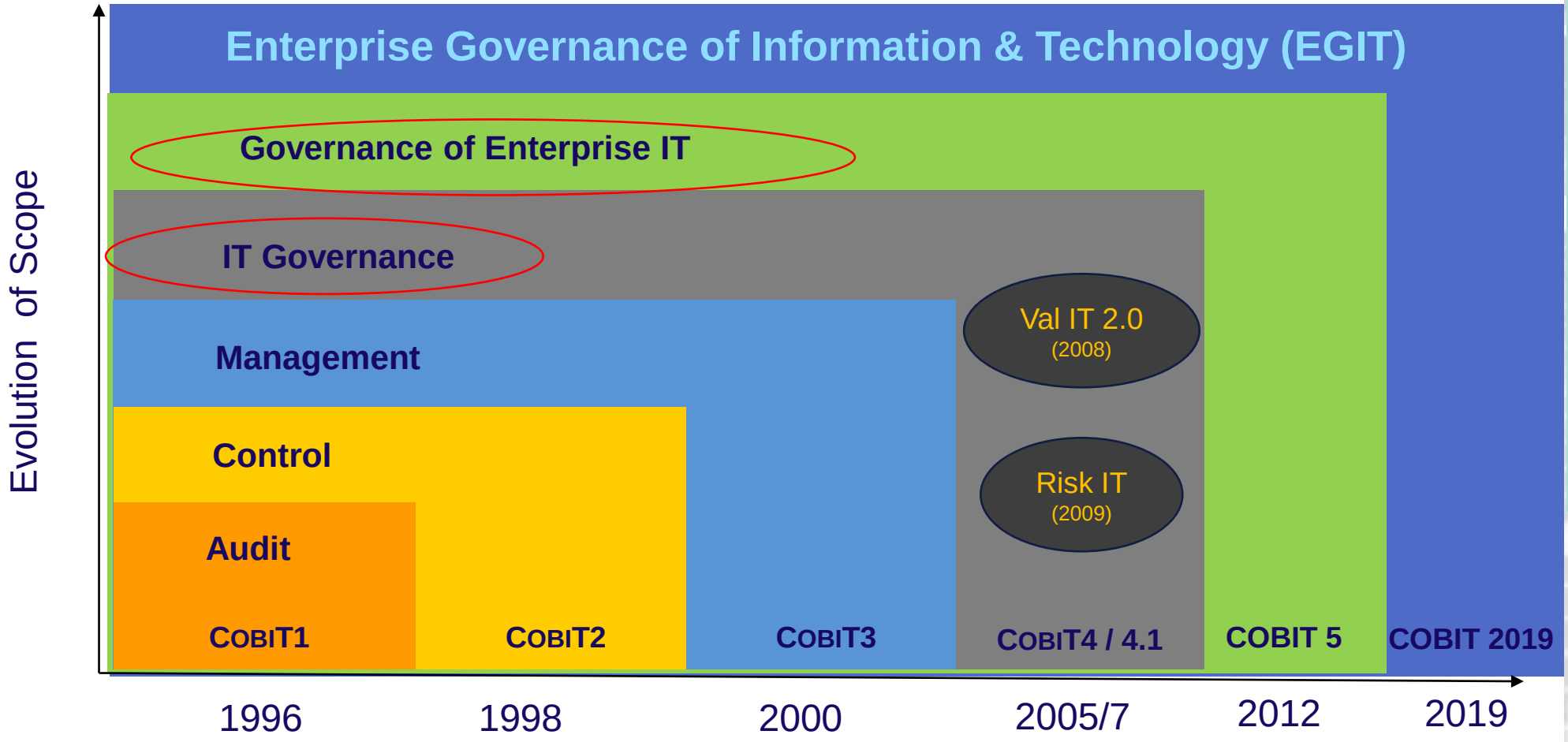
# COBIT = One Complete Business Framework




**COBIT 2019**

**E**nterprise

**G**overnance of

**I**nformation &

**T**echnology

(**EGIT**)



*Reference: COBIT 2019 Framework: Introduction and Methodology Chapter 1 Introduction*

# POLLING QUESTION

Are you familiar with COBIT2019 Core Publication “Governance & Management Objectives”?

1. I don’t know anything about COBIT
2. I know about COBIT2019, but never worked with it
3. I know COBIT2019 and have worked with it

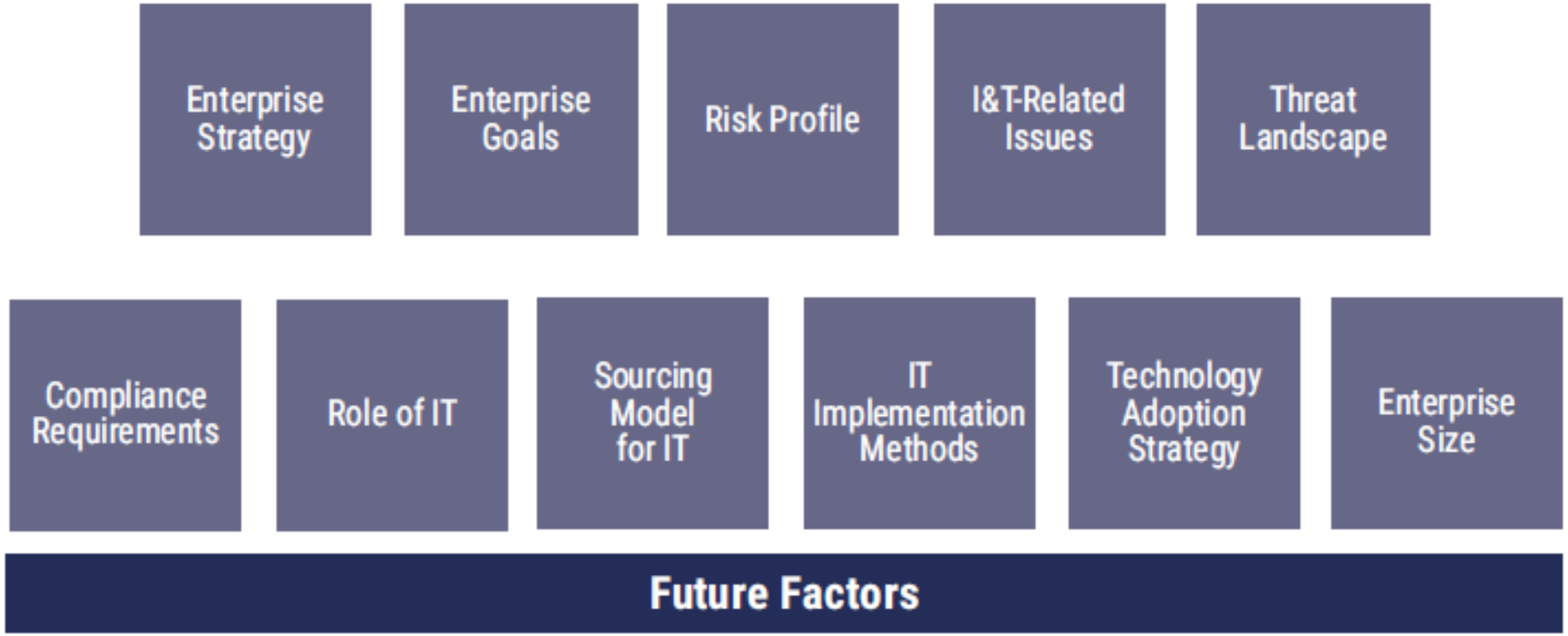
# What is COBIT

COBIT is a framework for the **Governance** and **Management** of Enterprise Information and Technology

COBIT defines the **Components** to build and sustain a governance system

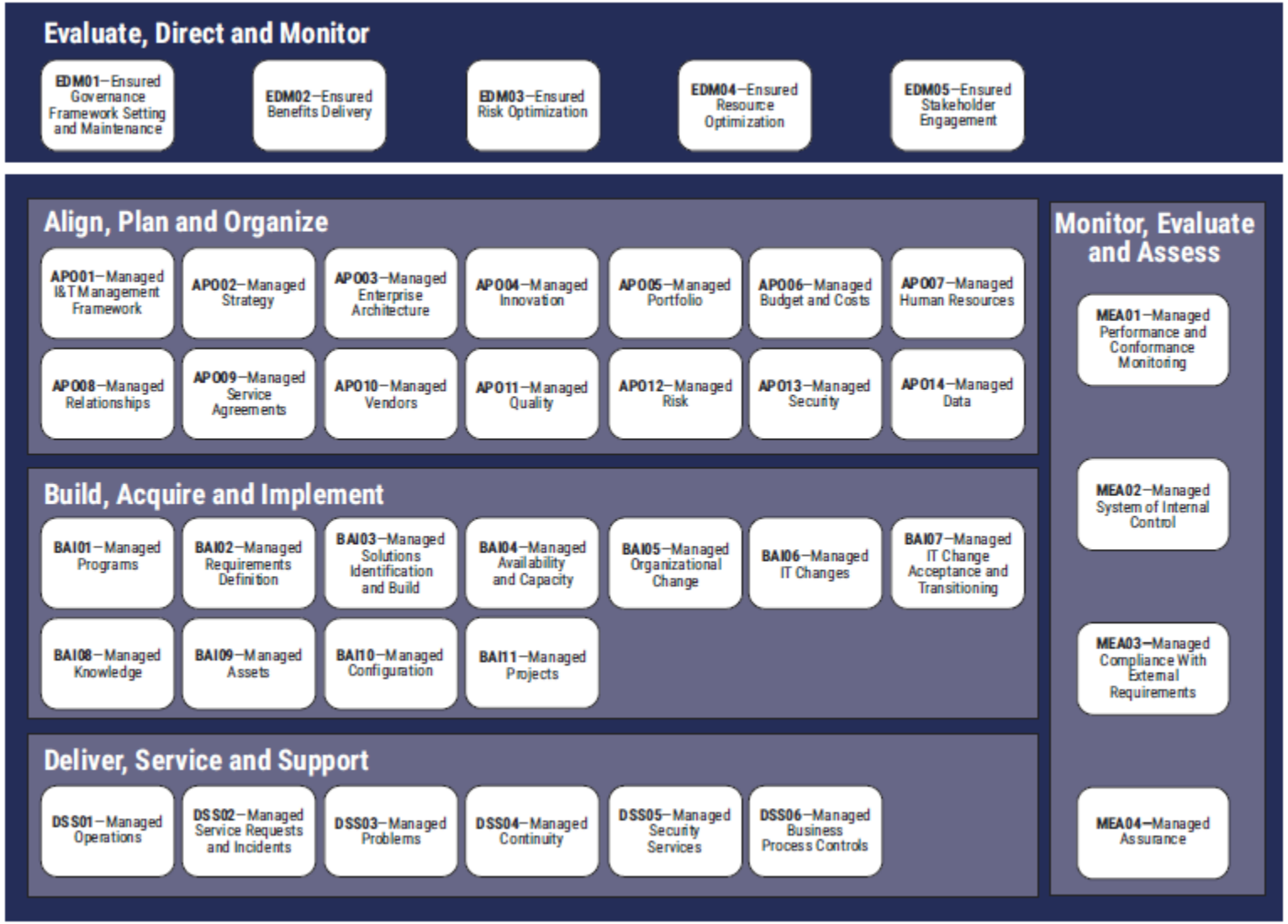
# What is COBIT

COBIT defines the **Design Factors**



# What is COBIT

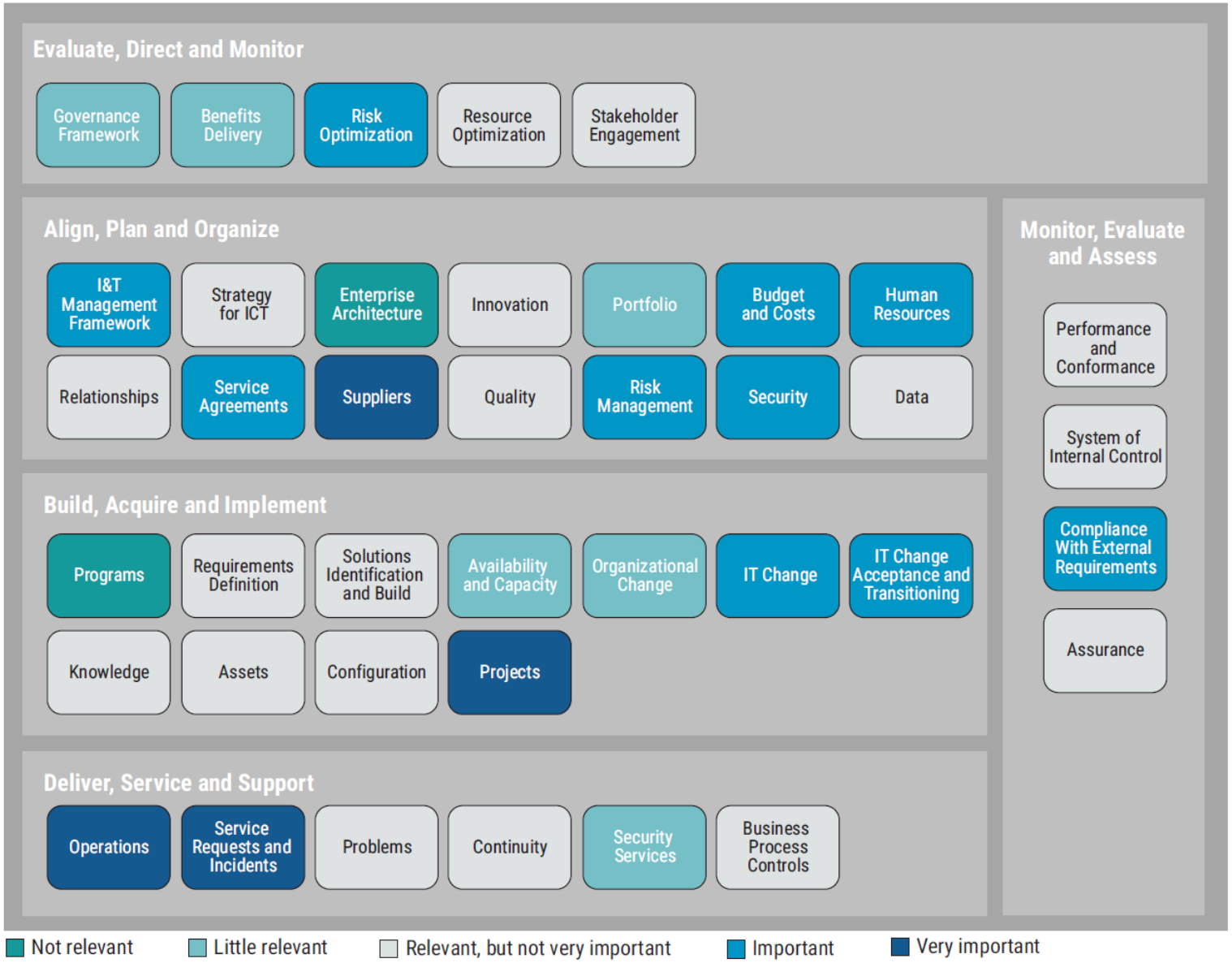
There are 40 **Governance** and **Management** objectives in COBIT



# What is COBIT

We created a ranking of governance and management objectives based on a survey of COBIT governance advisors.

- This can serve as a predefined list of priorities for SMEs.



# How to start your own governance initiative

General Guidance

There is no one-size-fits-all governance system for enterprise I&T.

Every enterprise

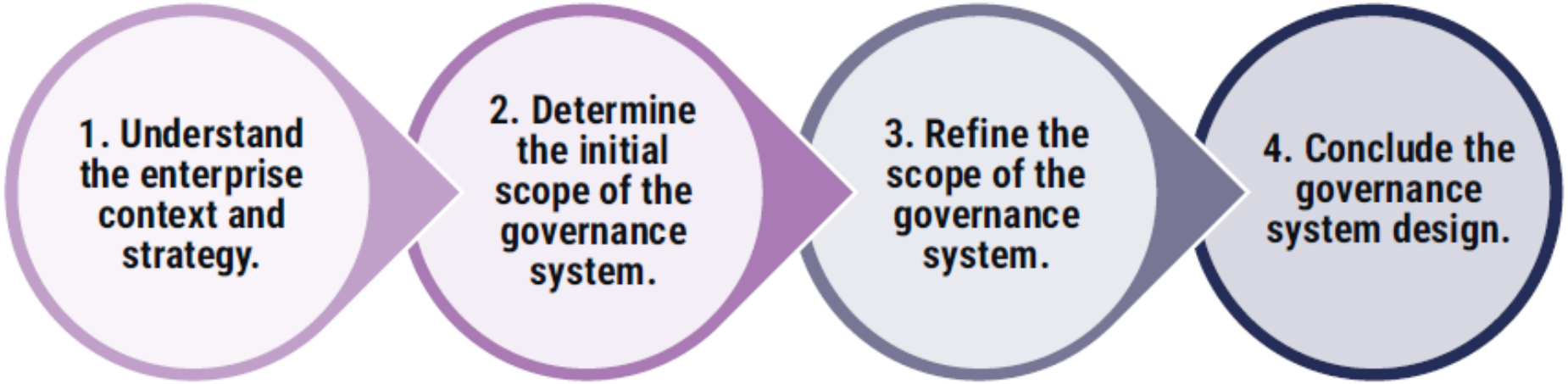
- has a distinct character and profile
- will differ from other organizations in several critical respects: size, industry sector, regulatory landscape, threat landscape, role of IT in the enterprise and tactical technology-related decision making, among others.

All these aspects—which COBIT references collectively as design factors—require enterprises to tailor their governance systems to realize the most value from their use of I&T.

# How to start your own governance initiative

**Scope** your program well from the start  is essential to develop a feasible road map!

The Governance System Design Workflow can help you with this.

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# How to start your own governance initiative

## Outcome of this workflow

- It will generate recommendations
  - for prioritizing governance and management objectives or related governance system components to address target capability levels,
  - for adopting specific variants of a governance system component.
- Some steps or substeps may lead to conflicting guidance.
- To resolve conflicts among the elements to the degree possible and conclude.

➢ ***It's important to evaluate the outcome of the design tool kit with knowledge of the specific situation and context of the enterprise.***

# 2 useful supports :

- ✓ Practical Example Using the Publication (chapter 8)
- ✓ Applying Design Factors
  - Example in appendix C

# Scope your governance program - Design Toolkit

## APPENDIX C

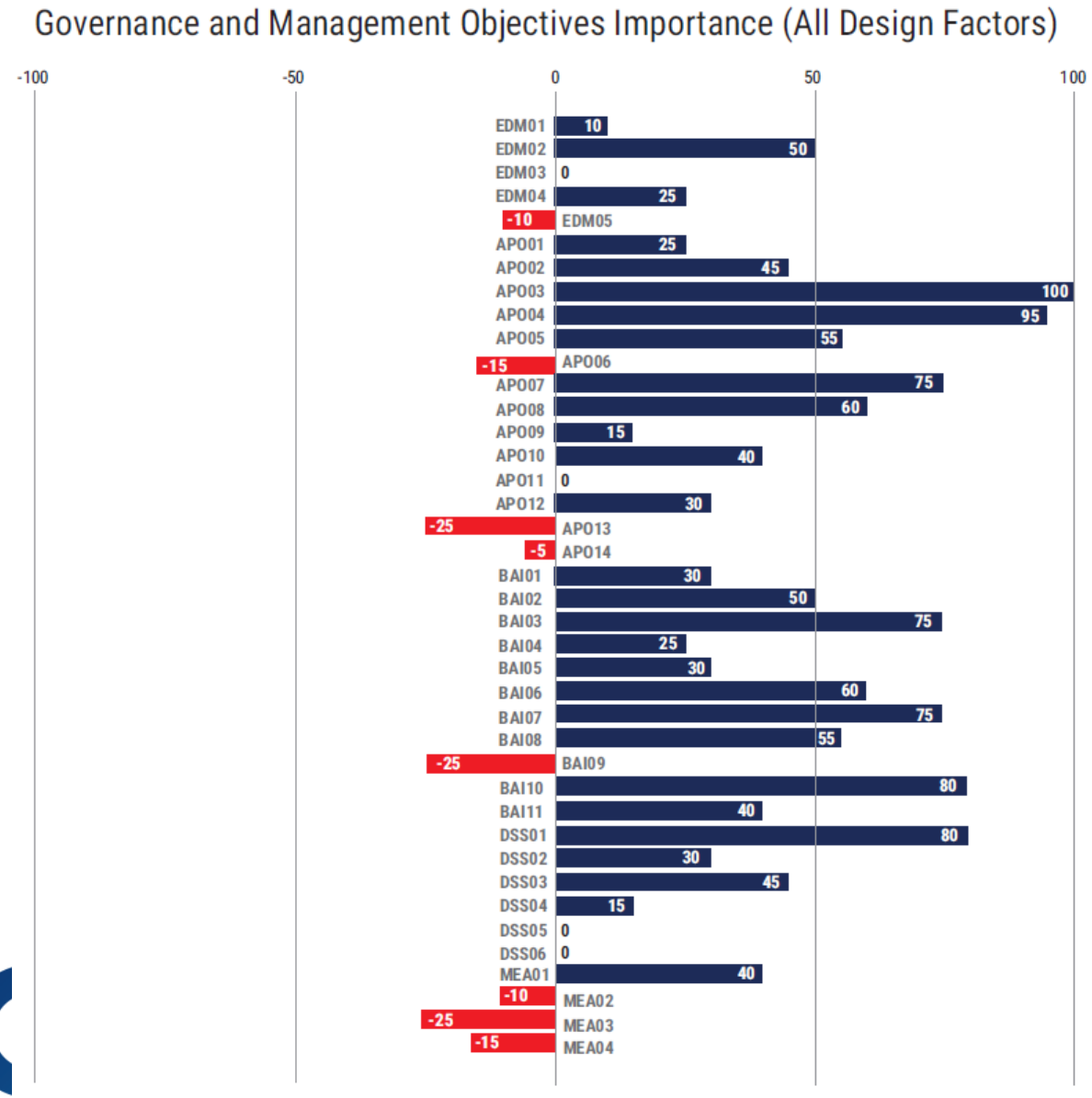
## Applying Design Factors

### Example: Medium-Sized Innovative Company

This case study posits a hypothetical medium-sized innovative company responsible for developing appliances for the automotive sector. It is intended to help practitioners use the COBIT® 2019 companion governance system design tool kit.[19]

The enterprise is relatively small, with only 150 employees, and its claim to fame is its fast innovation. It is critically dependent on IT for product development and manufacturing of appliances. The enterprise is both a user and a developer of software. It is very eager to benefit from every newly available technology. It has made a strategic choice to outsource all infrastructure-related IT services and migrate to the cloud.

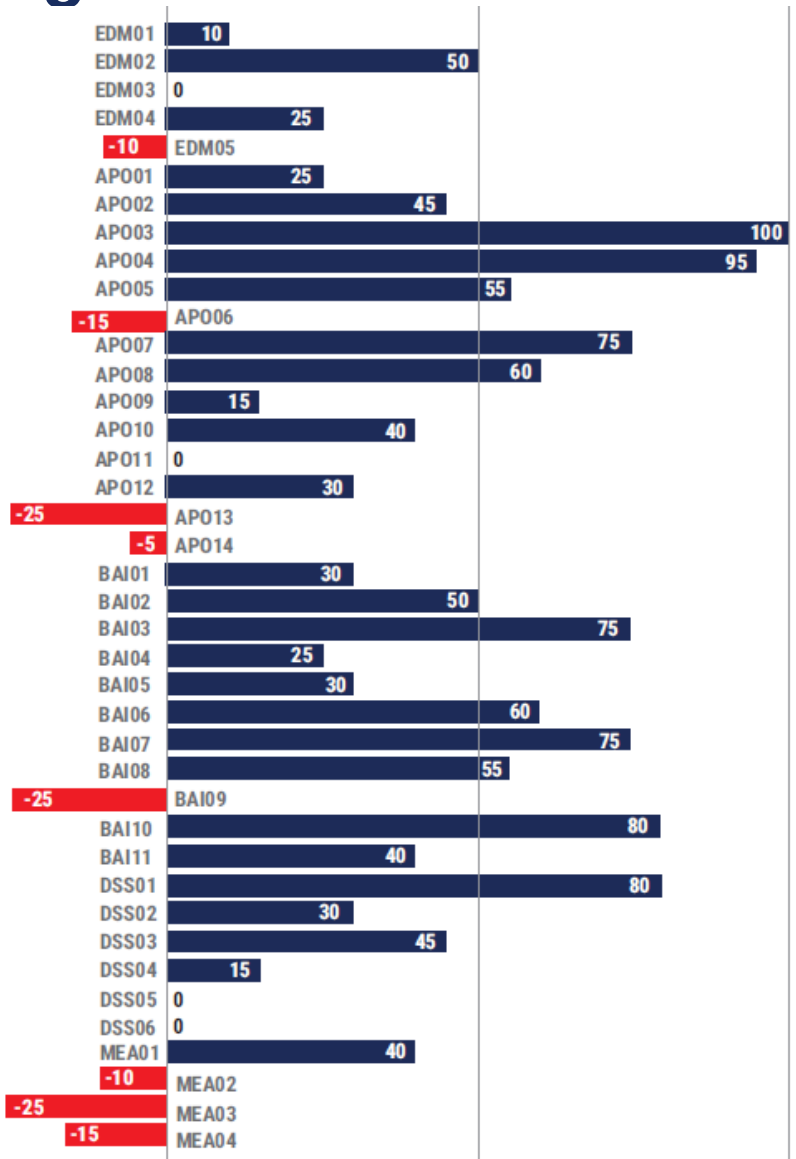
# Scope your governance program – Outcome of Design Toolkit




To confirm this rating, the outcome needs to be discussed with the management team, with the goal of obtaining agreement or changing the relative importance and deciding on the priority for the 40 COBIT objectives.

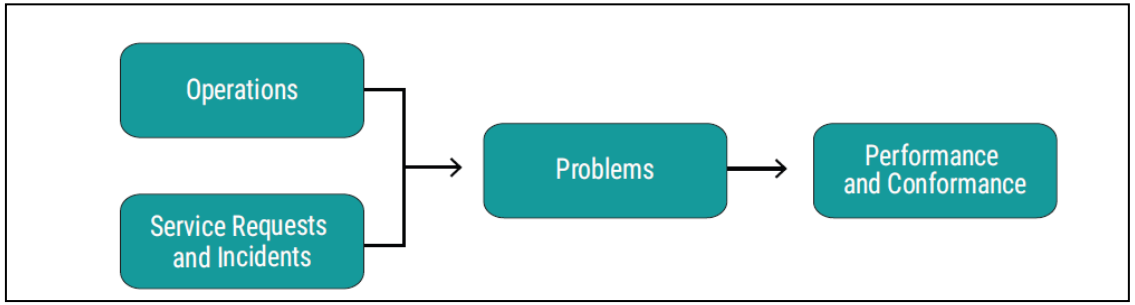
# Practical Example - Conclusions of the Design Exercise

- most important APO objectives:
  - APO03 Managed Enterprise Architecture (100)
  - APO04 Managed Innovation (95)
  - APO07 Managed Human Resources is next (75).
- BAI objectives:
  - BAI03 Managed Solutions Identification and Build (75)
  - BAI07 Managed IT Change Acceptance and Transitioning (75)
  - BAI06 Managed IT Changes (60)
- DSS domain:
  - DSS01 Managed Operations is the most important (80),
  - DSS03 Managed Problems (45) is next
  - DSS02 Managed Service Requests and Incidents (30).
- MEA01 Managed Performance and Conformance Monitoring (40)

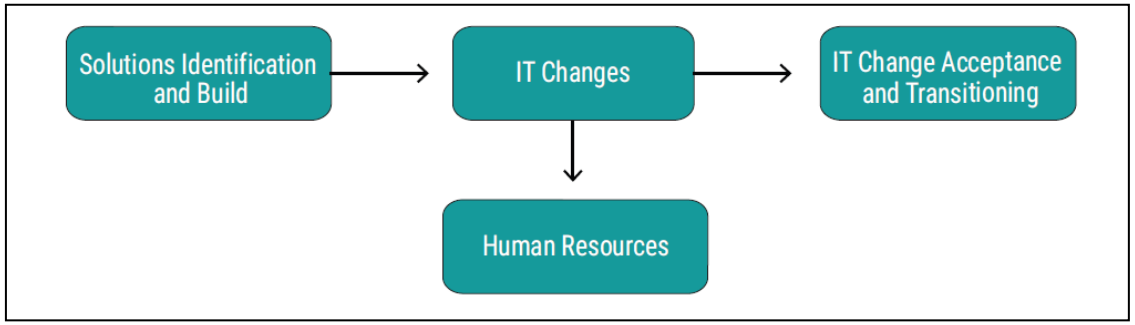


# Practical Example - How to Use Conclusions

- Starting with Enterprise Architecture and Innovation, it is not practical
- A solid base is needed to guarantee good, efficient and effective management
  - Ensuring the most essential operational processes are developed and the related objectives reached




  - Initiating building and implementation processes, since this is the example organization's core business



# Governance and Management Objectives

The COBIT SME model consists of 40 governance and management objectives, split into five domains

**= the same as the core Governance and Management Objectives guide**

**Additional :**

**Focus Area relevance statement**

This statement provides more information about the relevance of each objective, specifically for SMEs.

***This general guidance should be evaluated in the context of each enterprise.***

# Governance and Management Objectives

| Figure 5.1—Display of Governance and Management Objectives | |
|---|---|
| **Domain: <NAME>**<br>**Governance/Management Objective: <NAME>** | **Focus Area: Small and Medium Enterprises** |
| **Description** | |
| <TEXT> | |
| **Purpose** | |
| <TEXT> | |
| **Small and Medium Enterprise Focus Area Relevance** | |
| <TEXT> | |
| Source: ISACA, *COBIT® 2019 Framework: Governance Management and Objectives*, USA, 2018, https://store.isaca.org/s/store#/store/browse/detail/a2S4w000004Ko5aEAC | |

# Governance and Management Objectives – Example APO10

| Domain: Align, Plan and Organize<br>Management Objective: APO10 — Managed Vendors | Focus Area: Small and Medium Enterprises |
|---|---|
| **Description** | |
| Manage I&T-related products and services provided by all types of vendors to meet enterprise requirements. This includes the search for and selection of vendors, management of relationships, management of contracts, and reviewing and monitoring of vendor performance and vendor ecosystem (including upstream supply chain) for effectiveness and compliance. | |
| **Purpose** | |
| Optimize available I&T capabilities to support the I&T strategy and road map, minimize the risk associated with nonperforming or noncompliant vendors, and ensure competitive pricing. | |
| **Small and Medium Enterprise Focus Area Relevance** | |
| Vendor or supplier management needs to be formalized, especially when the organization is outsourcing critical services to external providers. Evaluation of pricing and performance is essential to ensure the required service level and quality of services. Potential vendors can be identified when there is a need for a new supplier and periodically for ongoing evaluation. | |

# Governance and Management Objectives

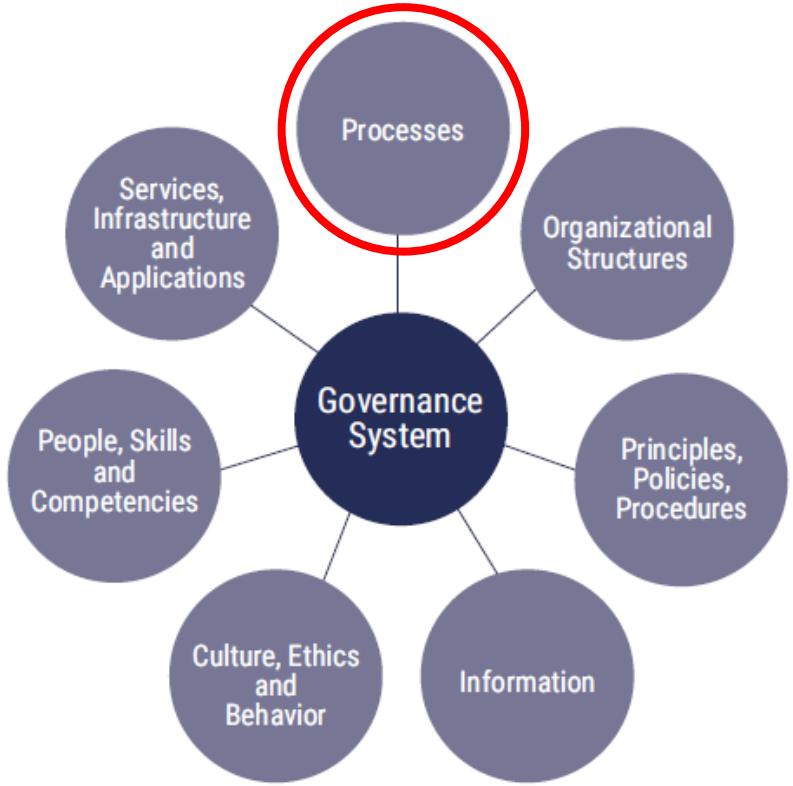
Explanation of the components

# Governance and Management Objectives

## Processes

- **Same set of 40 processen**

- Each governance and management objective includes several process practices.
- Each process has one or more activities.
- A limited number of example metrics.



# Governance and Management Objectives

## Processes

| Figure 5.2—Display of Process Component | | |
|---|---|---|
| **A. Component: Process** | | |
| **Governance/Management Practice** | **Small and Medium Enterprise-specific Metrics** | |
| **<REF> <NAME>** <DESCRIPTION> | <METRIC> | |
| **Small and Medium Enterprise-specific Activities** | | **Capability Level** |
| 1. <TEXT> | | <NR> |
| 2. <TEXT> | | <NR> |
| n. <TEXT> | | <NR> |
| **Related Guidance (Standards, Frameworks, Compliance Requirements)** | **Detailed Reference** | |
| <STANDARD NAME> | <TEXT> | |
| <STANDARD NAME> | <TEXT> | |
| Source: ISACA, *COBIT® 2019 Framework: Governance Management and Objectives*, USA, 2018, https://store.isaca.org/s/store#/store/browse/detail/a2S4w000004Ko5aEAC | | |

# Governance and Management Objectives – Example APO10

## Processes

| A. Component: Process | |
|---|---|
| **Management Practice** | **Small and Medium Enterprise-specific Metrics** |
| **APO10.01 Identify and evaluate vendor relationships and contracts.** Continuously search for and identify vendors and categorize them into type, significance and criticality. Establish criteria to evaluate vendors and contracts. Review the overall portfolio of existing and alternative vendors and contracts. | a. Percent of positive evaluations for existing vendors and contracts<br>b. Percent of vendors or contracts changed due to negative evaluation |

| Small and Medium Enterprise-specific Activities | Capability Level |
|---|---|
| 1. Establish and maintain criteria relating to type, significance and criticality of vendors and vendor contracts, enabling a focus on preferred and important vendors. | 3 |
| 2. Identify, record and categorize existing vendors and contracts according to defined criteria to maintain a detailed register of preferred vendors that need to be managed carefully. | |
| 3. Establish and maintain vendor and contract evaluation criteria to enable overall review and comparison of vendor performance in a consistent way. | 4 |
| 4. Periodically evaluate and compare the performance of existing vendors and evaluate alternative vendors to identify opportunities or a compelling need to reconsider current vendor contracts. | 5 |

| Related Guidance (Standards, Frameworks, Compliance Requirements) | Detailed Reference |
|---|---|
| No related guidance for this management practice | |

# Governance and Management Objectives – Example APO10

## Processes *Different guidance in Core Publication*

| A. Component: Process | |
|---|---|
| **Management Practice** | **Small and Medium Enterprise-specific Metrics** |
| **APO10.01 Identify and evaluate vendor relationships and contracts.** Continuously search for and identify vendors and categorize them into type, significance and criticality. Establish criteria to evaluate vendors and contracts. Review the overall portfolio of existing and alternative vendors and contracts. | a. Percent of positive evaluations for existing vendors and contracts<br>b. Percent of vendors or contracts changed due to negative evaluation |
| **Small and Medium Enterprise-specific Activities** | |
| 1. Establish and maintain criteria relating to type, significance and criticality of vendors and vendor contracts, enabling a focus on preferred and important vendors. | |
| 2. Identify, record and categorize existing vendors and contracts according to defined criteria to maintain a detailed register of preferred vendors that need to be managed carefully. | |
| 3. Establish and maintain vendor and contract evaluation criteria to enable overall review and comparison of vendor performance in a consistent way. | 4 |
| 4. Periodically evaluate and compare the performance of existing vendors and evaluate alternative vendors to identify opportunities or a compelling need to reconsider current vendor contracts. | 5 |
| **Related Guidance (Standards, Frameworks, Compliance Requirements)** | **Detailed Reference** |
| No related guidance for this management practice | |

a. Percent of defined evaluation criteria achieved for existing suppliers and contracts
b. Percent of alternative suppliers providing equivalent services of existing supplier contracts

# Governance and Management Objectives – Example APO10

## Processes *Additional guidance In Core Publication*

| A. Component: Process | |
|---|---|
| **Management Practice** | **Small and Medium Enterprise-specific Metrics** |
| **APO10.01 Identify and evaluate vendor relationships and contracts.** Continuously search for and identify vendors and categorize them into type, significance and criticality. Establish criteria to evaluate vendors and contracts. Review the overall portfolio of existing and alternative vendors | a. Percent of positive evaluations for existing vendors and contracts<br>b. Percent of vendors or contracts changed due to negative evaluation |
| 1. Continuously scan the enterprise landscape in search for new partners and vendors that can provide complementary capabilities and support the realization of the I&T strategy, road map and enterprise objectives. | |
| **Small a** | **ty Level** |
| 1. Establish and maintain criteria relating to type, significance and criticality of vendors and vendor contracts, enabling a focus on preferred and important vendors. | 3 |
| 2. Identify, record and categorize existing vendors and contracts according to defined criteria to maintain a detailed register of preferred vendors that need to be managed carefully. | |
| 3. Establish and maintain vendor and contract evaluation criteria to enable overall review and comparison of vendor performance in a consistent way. | 4 |
| 4. Periodically evaluate and compare the performance of existing vendors and evaluate alternative vendors to identify opportunities or a compelling need to reconsider current vendor contracts. | 5 |
| **Related Guidance (Standards, Frameworks, Compliance Requirements)** | **Detailed Reference** |
| No related guidance for this management practice | |

# Governance and Management Objectives

## Organizational Structures

### Different definition from Core Guide

- Organizational structures are the committees, functions and roles that make decisions or manage parts of the enterprise.
- For each practice, levels of responsibility and accountability are suggested.

# Governance and Management Objectives

## Organizational Structures

| Figure G.1—SME Organizational Structures Roles and Descriptions | |
|---|---|
| **Role/Structure** | **Description** |
| Board | The group of the most senior executives and/or non-executive directors of the enterprise who are accountable for the governance of the enterprise and have overall control of its resources |
| Executive Committee | A group of senior executives appointed by the board to ensure that the board is involved in, and kept informed of, major decisions. The committee is accountable for managing the portfolios of I&T-enabled investments, I&T services and I&T assets, ensuring that value is delivered and risk is managed. The committee is normally chaired by a board member. |
| General Manager | Typically, the highest-function ranking manager who is in charge of the total management of the enterprise |
| Financial Manager | The most senior manager of the enterprise who is accountable for all aspects of financial management, including financial risk and controls and reliable and accurate accounts |
| Operations Manager | The most senior manager of the enterprise who is accountable for operation of the enterprise |
| Security Manager | The most senior manager responsible for all aspects of security management across the enterprise |
| Security Expert | An individual responsible for aspects of security management in the enterprise |
| Business Process Owner | An individual accountable for the performance of a process in realizing its objectives, driving process improvement and approving process changes |

# Governance and Management Objectives

## Organizational Structures

| | |
|---|---|
| Steering Committee | A group of stakeholders and experts who are accountable for guidance of projects, including management and monitoring of plans, allocation of resources, delivery of benefits and value, and management of project risk |
| Project Manager | The manager responsible for the guidance of a specific project, coordinating and delegating time, budget, resources and tasks across the project team |
| Head Human Resources | The most senior manager of an enterprise who is accountable for planning and policies with respect to all human resources in that enterprise |
| Head of IT | The most senior manager of the enterprise who is responsible for aligning I&T and business strategies and accountable for planning, resourcing and managing the delivery of I&T services and solutions to support enterprise objectives |
| IT Development Coordinator | A senior individual accountable for I&T-related solution development processes |
| IT Operations Coordinator | A senior individual accountable for the I&T operational environments and infrastructure |
| Privacy Officer | Individual responsible for monitoring risk and business impact of privacy laws and for guiding and coordinating the implementation of policies and activities that ensure compliance with privacy directives<br>(In some enterprises, the position may be referenced as the data protection officer.) |
| Legal Department | The function in the enterprise responsible for guidance on legal and regulatory matters |
| Compliance or Quality | The function in the enterprise responsible for all guidance on external compliance |
| Audit | The function in the enterprise responsible for provision of internal audits |

# Governance and Management Objectives

## Organizational Structures :

Specific responsibilities per management objective are included

- Responsible (R)
    - These roles take the main operational obligation of fulfilling the practice and creating the intended outcome. Who is getting the task done? Who drives the task?
- Accountable (A)
    - These roles carry overall and final accountability. As a principle, accountability cannot be shared. Who accounts for the success and achievement of the task?

The SME can customize this chart by adding two levels of involvement for roles and organizational structures that should be:

- Consulted (C) : These roles provide input for the task.
  Who provides input?
- Informed (I) : These roles are informed of the achievements and/or deliverables of the task.
  Who receives information?

# Governance and Management Objectives – Example APO10

## Organizational Structures

| B. Component: Organizational Structures | | | | | | |
|---|---|---|---|---|---|---|
| Key Management Practice | Head of IT | IT Development Coordinator | IT Operations Coordinator | Privacy Officer | Legal Department | Compliance or Quality |
| APO10.01 Identify and evaluate vendor relationships and contracts. | A | | | | R | |
| APO10.02 Select vendors. | A | R | R | R | | R |
| APO10.03 Manage vendor relationships and contracts. | A | R | R | | R | |
| APO10.04 Manage vendor risk. | A | R | R | R | | R |
| APO10.05 Monitor vendor performance and compliance. | A | R | R | | R | |

# Governance and Management Objectives – Example APO10

## Organizational Structures *In Core Publication*

| B. Component: Organizational Structures | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Key Management Practice** | Chief Risk Officer | Chief Information Officer | Chief Technology Officer | Chief Digital Officer | I&T Governance Board | Enterprise Risk Committee | Head Development | Head IT Operations | Head IT Administration | Service Manager | Information Security Manager | Privacy Officer | Legal Counsel |
| APO10.01 Identify and evaluate vendor relationships and contracts. | | R | R | R | A | | | | R | | | | R |
| APO10.02 Select vendors. | | R | R | R | A | | R | R | R | R | R | R | |
| APO10.03 Manage vendor relationships and contracts. | | R | R | R | A | | R | R | R | R | | | R |
| APO10.04 Manage vendor risk. | R | R | R | R | A | R | R | R | R | R | R | R | |
| APO10.05 Monitor vendor performance and compliance. | R | R | R | R | A | R | R | R | R | R | | | R |

# Governance and Management Objectives

## Principles, Policies and Procedures

### Adapted to the SME context

- Includes suggested principles, policies, standards and procedures relevant to the governance or management objective.
- The names of relevant principles, policies, standards and procedures are provided, with a description of their purpose and content.

# Governance and Management Objectives

## Principles, Policies and Procedures

| Figure 5.8—Display of Principles, Policies and Procedures Component | |
|---|---|
| **E. Component: Principles, Policies and Procedures** | |
| **Relevant Policy** | **Policy Description** |
| <NAME> | <DESCRIPTION> |

Source: ISACA, *COBIT® 2019 Framework: Governance Management and Objectives*, USA, 2018, https://store.isaca.org/s/store#/store/browse/detail/a2S4w000004Ko5aEAC

# Governance and Management Objectives – Example APO10

## Principles, Policies and Procedures

| E. Component: Principles, Policies and Procedures | |
|---|---|
| **Relevant Policy** | **Policy Description** |
| Third-party IT service delivery management policy | Sets guidelines for managing risk related to third-party services. Establishes framework of expectations for behavior and enumerates security precautions required of third-party service providers in managing related risk. |

*Additional guidance in the core publication*

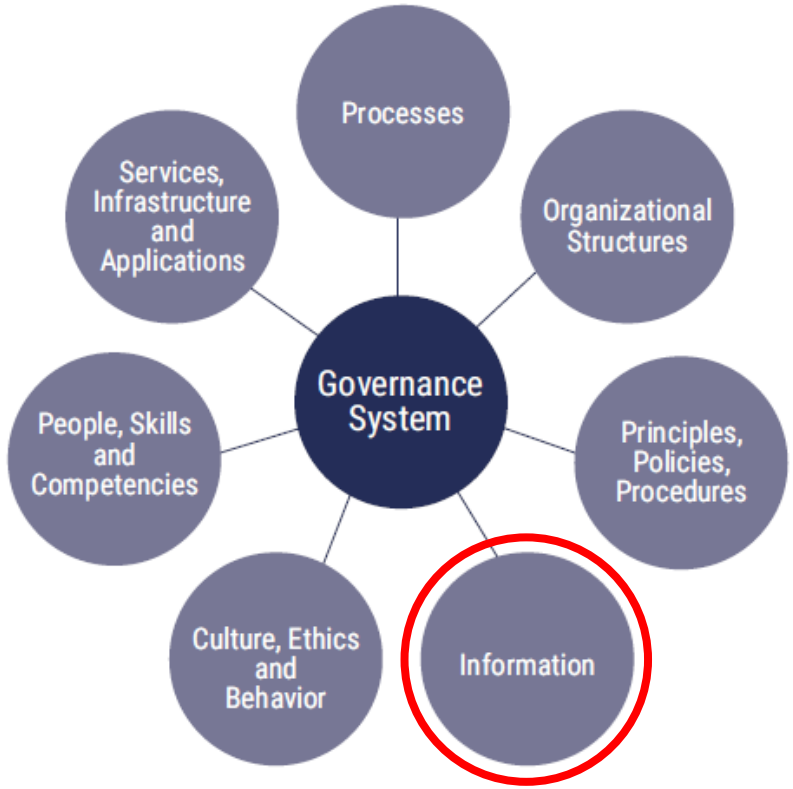
| | |
|---|---|
| IT procurement policy | Outlines principles and procedures for procuring IT hardware, software and hosting solutions. Details standards for operating systems, computer networks, hardware specifications, etc. Provides guidelines for contract management (e.g., terms and conditions, monitoring of contracts). |

# Governance and Management Objectives

## Information Flows and Items

## Adapted to the SME context

- For each practice, inputs and outputs are provided, with indications of origin and destination.
- In general, each output is sent to one or a limited number of destinations, typically another COBIT process practice. That output then becomes an input at its destination
- There are a number of outputs that have many destinations, such as all COBIT processes or all processes within a domain.
  For readability reasons, these outputs are not listed as inputs in these processes.



# Governance and Management Objectives

## Information Flows and Items

| Figure 5.5—Display of Information Flows and Items Component | | | | |
|---|---|---|---|---|
| C. Component: Information Flows and Items | | | | |
| Governance/Management Practice | Small and Medium Enterprise-specific Inputs | | Small and Medium Enterprise-specific Outputs | |
| <REF> <NAME> | From | Description | Description | To |
| | <REF> | <TEXT> | <REF> | <TEXT> |

Source: ISACA, *COBIT® 2019 Framework: Governance Management and Objectives*, USA, 2018, https://store.isaca.org/s/store#/store/browse/detail/a2S4w000004Ko5aEAC

# Governance and Management Objectives – Example APO10

## Information Flows and Items

| C. Component: Information Flows and Items | | | | |
|---|---|---|---|---|
| Management Practice | Small and Medium Enterprise-specific Inputs | | Small and Medium Enterprise-specific Outputs | |
| | From | Description | Description | To |
| **APO10.01 Identify and evaluate vendor relationships and contracts.** | Outside COBIT | Vendor contracts | Vendor catalog | BAI02.02 |
| | | | Potential revisions to vendor contracts | Internal |
| | | | Vendor significance and evaluation criteria | Internal |
| **APO10.02 Select vendors.** | BAI02.02 | High-level acquisition/ development plan | Vendor RFIs and RFPs | BAI02.01<br>BAI02.02 |
| | | | RFI and RFP evaluations | BAI02.02 |
| | | | Decision results of vendor evaluations | BAI02.02<br>EDM04.01 |
| **APO10.03 Manage vendor relationships and contracts.** | There are no small and medium enterprise-specific inputs for this practice. | | Results and suggested improvements | Internal |
| | | | Vendor roles and responsibilities | Internal |
| **APO10.04 Manage vendor risk.** | APO12.04 | • Risk analysis and risk profile reports for stakeholders<br>• Results of third-party risk assessments | Identified vendor delivery risk | APO12.01<br>APO12.03<br>BAI01.01 |
| | | | Identified contract requirements to minimize risk | Internal |
| **APO10.05 Monitor vendor performance and compliance.** | There are no small and medium enterprise-specific inputs for this practice. | | Vendor compliance monitoring criteria | Internal |
| | | | Vendor compliance monitoring review results | MEA01.03 |

*Additional guidance in the core publication*

| | | | |
|---|---|---|---|
| BAI03.04 | Approved acquisition plan | Results and suggested improvements | Internal |
| | | Communication and review process | Internal |
| | | Vendor roles and responsibilities | Internal |

# Governance and Management Objectives

## Culture, Ethics and Behavior

## Adapted to the SME context

- Provides detailed guidance on cultural elements within the enterprise that support the achievement of a governance or management objective.
- Where relevant, references to other standards and additional guidance are included.
- The related guidance cites specific chapters or sections wherein more information may be consulted.

# Governance and Management Objectives

## Culture, Ethics and Behavior

| Figure 5.9—Display of Culture, Ethics and Behavior Component |
| --- |
| F. Component: Culture, Ethics and Behavior |
| Key Culture Elements |
| <NAME> |
| Source: ISACA, *COBIT® 2019 Framework: Governance Management and Objectives*, USA, 2018, https://store.isaca.org/s/store#/store/browse/detail/a2S4w000004Ko5aEAC |

# Governance and Management Objectives – Example APO10

## Culture, Ethics and Behavior

| F. Component: Culture, Ethics and Behavior |
| --- |
| **Key Culture Elements** |
| Build and manage an ecosystem of vendors that can assist the organization in its digital transformation and innovation. Continuously scan the landscape in search of new and effective partners. |

*Additional guidance in the core publication*

| |
| --- |
| Management sets the tone and exemplifies correct behaviors when communicating with vendors to agree on and implement required improvements. Ensure that contracts conform to enterprise standards, and legal and regulatory requirements. |

# Governance and Management Objectives

## People, Skills and Competencies

### The same as in the Core Guide

- Identifies the human resources and skills required to achieve a governance or management objective.
- COBIT® 2019 based this guidance on the Skills Framework for the Information Age (SFIA®) V6.
- All listed skills are described in detail in the SFIA framework.

# Governance and Management Objectives

## People, Skills and Competencies

| Figure 5.7—Display of People, Skills and Competencies Component | | |
|---|---|---|
| **D. Component: People, Skills and Competencies** | | |
| **Skill** | **Related Guidance (Standards, Frameworks, Compliance Requirements)** | **Detailed Reference** |
| <NAME> | Skills Framework for the Information Age, V6 (SFIA 6), 2015 | <SFIA CODE> |
| <NAME> | Skills Framework for the Information Age, V6 (SFIA 6), 2015 | <SFIA CODE> |

Source: ISACA, *COBIT® 2019 Framework: Governance Management and Objectives*, USA, 2018, https://store.isaca.org/s/store#/store/browse/detail/a2S4w000004Ko5aEAC

# Governance and Management Objectives – Example APO10

## People, Skills and Competencies

| D. Component: People, Skills and Competencies | | |
|---|---|---|
| **Skill** | **Related Guidance (Standards, Frameworks, Compliance Requirements)** | **Detailed Reference** |
| Contract management | e-Competence Framework (e-CF)—A common European Framework for ICT Professionals in all industry sectors - Part 1: Framework, 2016 | D. Enable—D.8. Contract Management |
| Contract management | Skills Framework for the Information Age V6, 2015 | ITCM |
| Purchasing | e-Competence Framework (e-CF)—A common European Framework for ICT Professionals in all industry sectors—Part 1: Framework, 2016 | D. Enable—D.4. Purchasing |
| Sourcing | Skills Framework for the Information Age V6, 2015 | SORC |

# Governance and Management Objectives

## Services, Infrastructure and Applications

### Adapted to the SME context

- Provides detailed guidance on third-party services, types of infrastructure and categories of applications that support the achievement of a governance or management objective.
- Guidance operates at a generic level.
- The intention is to provide direction for enterprises to build their governance system for I&T without naming specific vendors or products.

# Governance and Management Objectives

## Services, Infrastructure and Applications

| Figure 5.10—Display of Services, Infrastructure and Applications Component |
| --- |
| **G. Component: Services, Infrastructure and Applications** |
| • <CATEGORY OF SERVICES, INFRASTRUCTURE OR APPLICATIONS><br>• <CATEGORY OF SERVICES, INFRASTRUCTURE OR APPLICATIONS> |
| Source: ISACA, *COBIT® 2019 Framework: Governance Management and Objectives*, USA, 2018, https://store.isaca.org/s/store#/store/browse/detail/a2S4w000004Ko5aEAC |

# Governance and Management Objectives – Example APO10

## Services, Infrastructure and Applications

| G. Component: Services, Infrastructure and Applications |
| --- |
| • Contract management system<br>• Third-party assurance services |

# Simple tools to help

## Check if your organization can be considered as an SME

- Suitability Test

## Scope your governance program

- Design Toolkit
- Goals Cascade

# Suitability Test

2 tests designed to assess an enterprise's suitability for implementing control over I&T based on this SME guidance

**Staying in the Blue Zone**

and

**Watch the Heat**

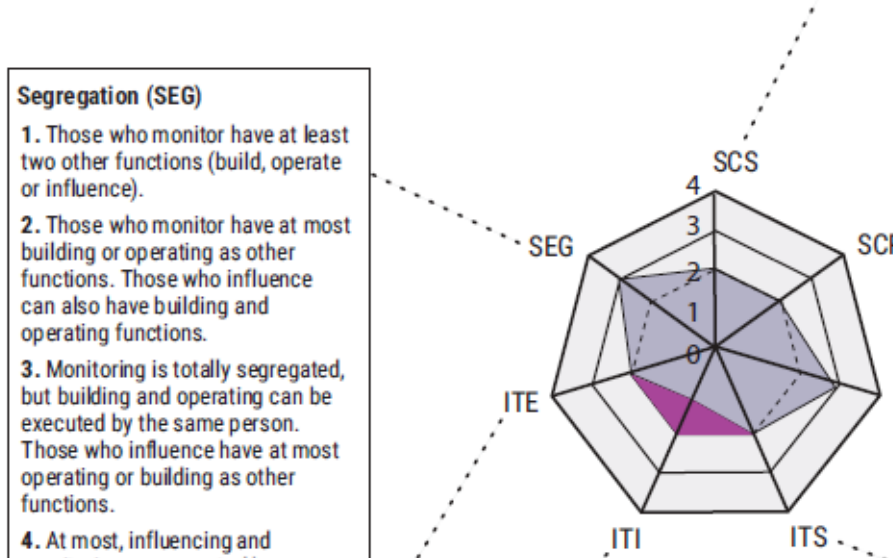
# Staying in the Blue Zone

This test focuses on

- the organizational structure of an enterprise and
- the importance and criticality of I&T.

## Suitability Assessment (1)

<<Stay in the Blue Zone>>




**Simple command structure (SCS)**

1. CS is informal and verbal, only short term and tactical.
2. CS is primarily informal and verbal, somewhat short-term, but largely medium-term oriented, and still primarily tactical.
3. CS is primarily formal and documented, begins looking at the long term, but is more medium-term oriented, somewhat tactical, with strategic views emerging.
4. CS is strictly formal and documented, covers short, medium and long term, and is strategy oriented.

**Short communications path (SCP)**

1. HOE (head of the entity) knows everyone's IT-related responsibilities.
2. HOE knows most people's IT-related responsibilities.
3. HOE only knows IT-related responsibilities for key personnel.
4. HOE does not know all IT-related responsibilities of key personnel.

**Span of control (SOC)**

1. HOE directs and monitor everyone's IT-related responsibilities.
2. HOE directs and monitors most people's IT-related responsibilities.
3. HOE directs and monitors only key personnel's IT-related responsibilities.
4. HOE does not direct and monitor all IT-related responsibilities of key personnel.

**I&T Leadership (ITS)**

1. Laggard, well behind in technology adoption, with a simple I&T infrastructure.
2. Follower, adopting technology after peers, using more but still standard components.
3. Leader, adopting technology before peers, customizing and integrating solutions.
4. Pioneer, early adopter of new, emerging technology, well ahead of the industry, highly complex I&T environment.

**IT Strategic Importance (ITI)**

1. Reliable I&T are not critical to the functioning of the enterprise and are not likely to become strategically important.
2. Reliable I&T support is critical to the enterprise's current operation, but the application development portfolio is not fundamental to the enterprise's ability to compete.
3. Uninterrupted functioning of I&T is not absolutely critical to achieving current objectives, but applications and technology under development will be critical to future competitive success.
4. Reliable I&T support is critical to the enterprise's current operation, and applications and technology under development are critical to future competitive success.

**IT Expenditure (ITE)**

1. I&T expenditure is not more than profits and not much different from peers.
2. I&T expenditure is different from peers and only marginally increasing every year.
3. I&T expenditure is more than profits or significantly different from peers, and shows an annual increasing trend.
4. I&T expenditure is significantly more than the entity's profits.

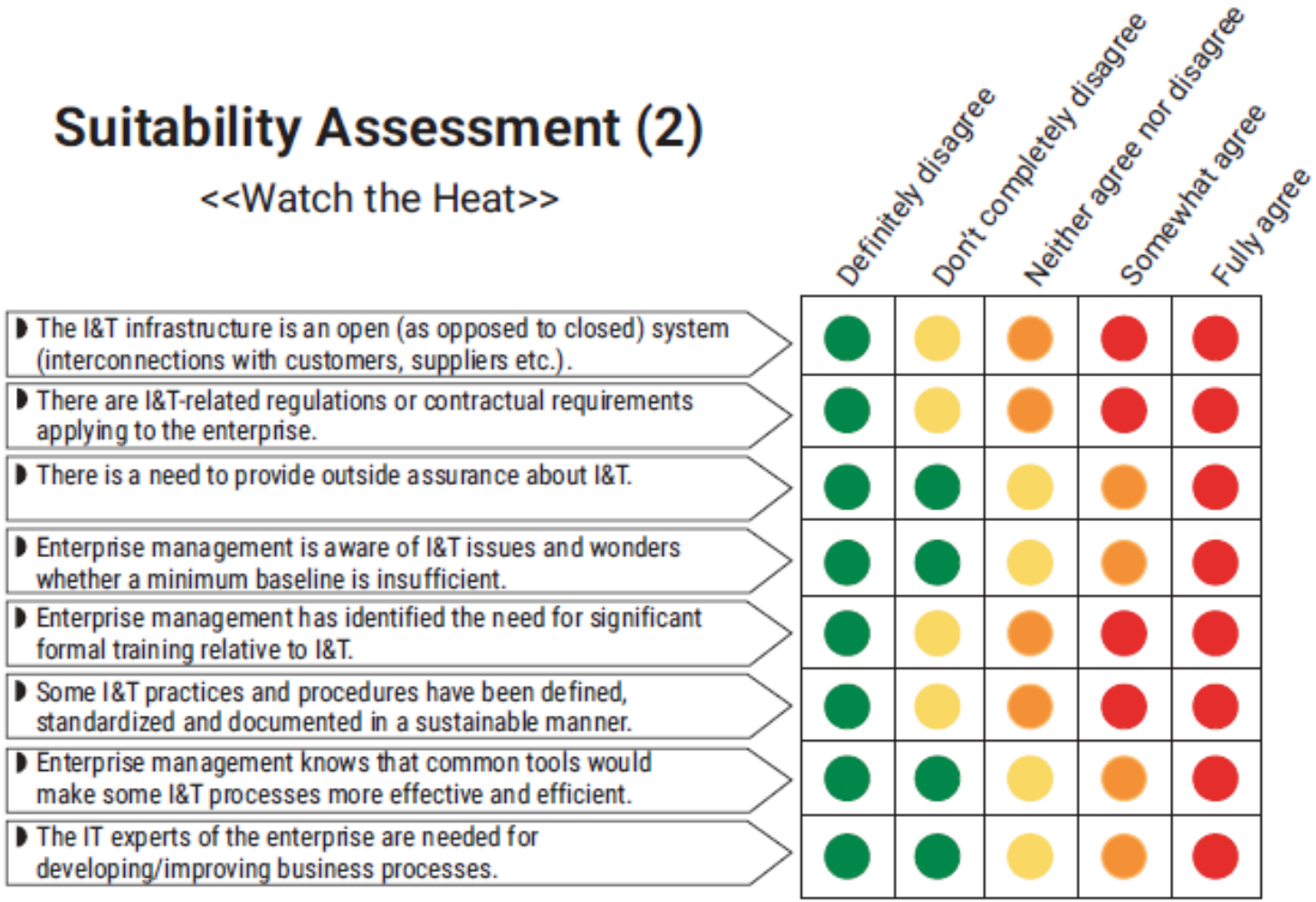
**Segregation (SEG)**

1. Those who monitor have at least two other functions (build, operate or influence).
2. Those who monitor have at most building or operating as other functions. Those who influence can also have building and operating functions.
3. Monitoring is totally segregated, but building and operating can be executed by the same person. Those who influence have at most operating or building as other functions.
4. At most, influencing and monitoring are executed by one person.

# Watch the Heat

The second test will help determine if this SME guide is suitable for the enterprise. Answers generate following advice:

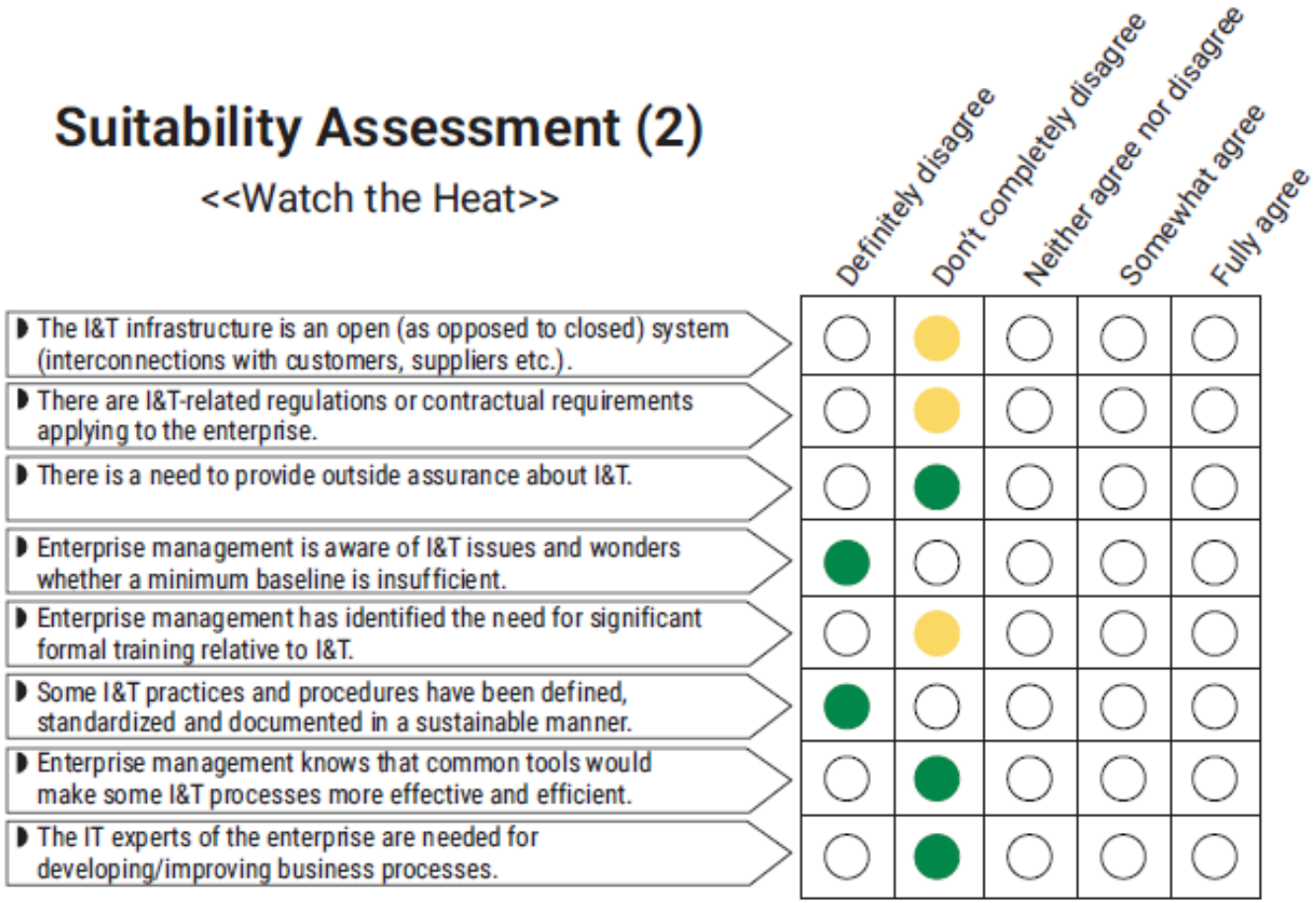
- the majority of answers = red
  => apply the full COBIT guide
- the majority of answers = green
  => implement this SME guide
- The answers = mix of red, yellow and green
  => refer to both guides, for different aspects



# Watch the Heat – outcome advice

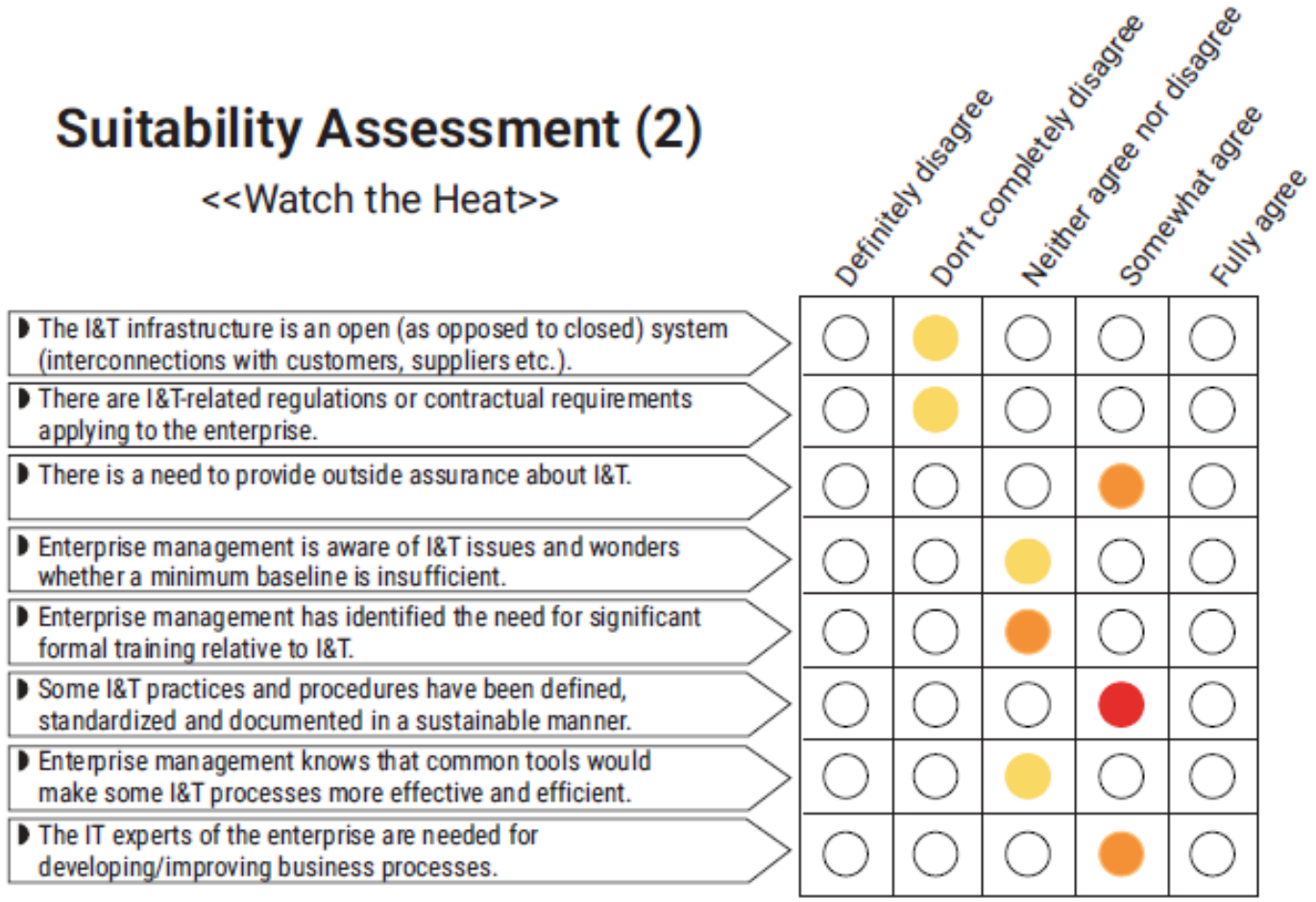
*COBIT SME guidance may be useful for controlling the I&T environment, but conditions exist that need to be monitored.*

*If they deteriorate, fuller application of COBIT may be required.*



# Watch the Heat – outcome advice

*Conditions exist that require a thorough review of full COBIT for application to the I&T environment of the enterprise.*



# Scope your governance program - Design Toolkit

## APPENDIX C

## Applying Design Factors

### Example: Medium-Sized Innovative Company

This case study posits a hypothetical medium-sized innovative company responsible for developing appliances for the automotive sector. It is intended to help practitioners use the COBIT® 2019 companion governance system design tool kit.[19]

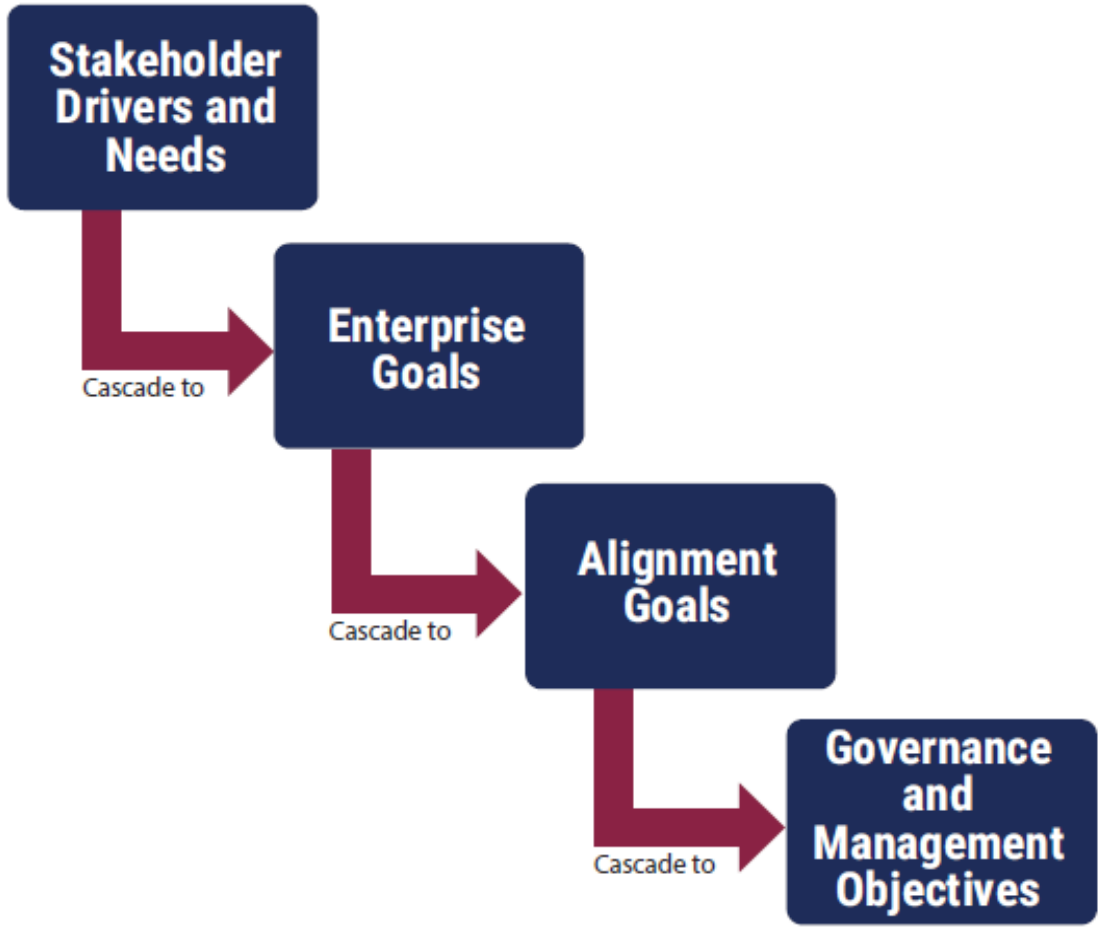
The enterprise is relatively small, with only 150 employees, and its claim to fame is its fast innovation. It is critically dependent on IT for product development and manufacturing of appliances. The enterprise is both a user and a developer of software. It is very eager to benefit from every newly available technology. It has made a strategic choice to outsource all infrastructure-related IT services and migrate to the cloud.

# Scope your governance program - Alternative

## ➢ Simple Toolkit = Goals Cascade

Alignment goals emphasize the alignment of all IT efforts with business objectives

There is a frequent misunderstanding that these goals indicate purely internal objectives of the IT department within an enterprise.



# Scope your governance program - Goals Cascade

## ➢ Enterprise Goals

| REF | BSC DIMENSION | ENTERPRISE GOAL |
|---|---|---|
| EG01 | Financial | Portfolio of competitive products and services |
| EG02 | Financial | Managed business risk |
| EG03 | Financial | Compliance with external laws and regulations |
| EG04 | Financial | Quality of financial information |
| EG05 | Customer | Customer-oriented service culture |
| EG06 | Customer | Business service continuity and availability |
| EG07 | Customer | Quality of management information |

| REF | BSC DIMENSION | ENTERPRISE GOAL |
|---|---|---|
| EG08 | Internal | Optimization of internal business process functionality |
| EG09 | Internal | Optimization of business process costs |
| EG10 | Internal | Staff skills, motivation and productivity |
| EG11 | Internal | Compliance with internal policies |
| EG12 | Growth | Managed digital transformation programs |
| EG13 | Growth | Product and business innovation |

# Scope your governance program - Goals Cascade

## ➢ Alignment Goals

| REF | BSC DIMENSION | ALIGNMENT GOAL |
|---|---|---|
| AG01 | Financial | IT compliance and support for business compliance with external laws and regulations |
| AG02 | Financial | Managed information- and technology-related risk |
| AG03 | Financial | Realized benefits from information- and technology-enabled investments and services portfolio |
| AG04 | Financial | Quality of technology-related financial information |
| AG05 | Customer | Delivery of I&T services in line with business requirements |
| AG06 | Customer | Agility to turn business requirements into operational solutions |
| AG07 | Internal | Security of information, processing infrastructure and applications, and privacy |

| REF | BSC DIMENSION | ENTERPRISE GOAL |
|---|---|---|
| AG08 | Internal | Enabling and supporting business processes by integrating applications and technology |
| AG09 | Internal | Delivery of programs on time, on budget, and meeting requirements and quality standards |
| AG10 | Internal | Quality of IT management information |
| AG11 | Internal | IT compliance with internal policies |
| AG12 | Learning and Growth | Competent and motivated staff with mutual understanding of technology and business |
| AG13 | Learning and Growth | Knowledge, expertise and initiatives for business innovation |

# Scope your governance program - Goals Cascade

## ➢ Enterprise goals to alignment goals

**Figure E.1—Mapping Table: Enterprise Goals–Alignment Goals**

| | | EG01 Portfolio of competitive products and services | EG02 Managed business risk | EG03 Compliance with external laws and regulations | EG04 Quality of financial information | EG05 Customer-oriented service culture | EG06 Business service continuity and availability | EG07 Quality of management information | EG08 Optimization of internal business process functionality | EG09 Optimization of business process costs | EG10 Staff skills, motivation and productivity | EG11 Compliance with internal policies | EG12 Managed digital transformation programs | EG13 Product and business innovation |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| AG01 | I&T compliance and support for business compliance with external laws and regulations | | S | P | | | | | | | | S | | |
| AG02 | Managed I&T-related risk | | P | | | | S | | | | | | | |
| AG03 | Realized benefits from I&T-enabled investments and services portfolio | S | | | | S | | | S | S | | | P | |
| AG04 | Quality of technology-related financial information | | | | P | | | P | | P | | | | |
| AG05 | Delivery of I&T services in line with business requirements | P | | | | S | S | | S | | | | S | |
| AG06 | Agility to turn business requirements into operational solutions | P | | | | S | | | S | | | | S | S |
| AG07 | Security of information, processing infrastructure and applications, and privacy | | P | | | | P | | | | | | | |
| AG08 | Enabling and supporting business processes by integrating applications and technology | P | | | | P | | | S | | S | | P | S |
| AG09 | Delivering programs on time, on budget and meeting requirements and quality standards | P | | | | S | | | S | S | | | P | S |
| AG10 | Quality of I&T management information | | | | P | | | P | | S | | | | |
| AG11 | I&T compliance with internal policies | | S | P | | | | | | | | P | | |
| AG12 | Competent and motivated staff with mutual understanding of technology and business | | | | | S | | | | | P | | | |
| AG13 | Knowledge, expertise and initiatives for business innovation | P | | S | | | | | | | | | S | P |

Source: ISACA, *COBIT® 2019 Framework: Governance and Management Objectives*, USA, 2018, https://store.isaca.org/s/store#/store/browse/detail/a2S4w000004Ko5aEAC

# Scope your governance program - Goals Cascade

- alignment goals to governance and management objectives

**Figure E.2—Mapping Table: Alignment Goals–Governance and Management Objectives**

| | | AG01 | AG02 | AG03 | AG04 | AG05 | AG06 | AG07 | AG08 | AG09 | AG10 | AG11 | AG12 | AG13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | I&T compliance and support for business compliance with external laws and regulations | Managed I&T-related risk | Realized benefits from I&T-enabled investments and services portfolio | Quality of technology-related financial information | Delivery of I&T services in line with business requirements | Agility to turn business requirements into operational solutions | Security of information, processing infrastructure and applications, and privacy | Enabling and supporting business processes by integrating applications and technology | Delivering programs on time, on budget and meeting requirements and quality standards | Quality of I&T management information | I&T compliance with internal policies | Competent and motivated staff with mutual understanding of technology and business | Knowledge, expertise and initiatives for business innovation |
| EDM01 | Ensured governance framework setting and maintenance | P | S | P | | | | | S | | | S | | |
| EDM02 | Ensured benefits delivery | | | P | | S | S | | S | | | | | S |
| EDM03 | Ensured risk optimization | S | P | | | | | P | | | | S | | |
| EDM04 | Ensured resource optimization | | | S | | S | S | | S | P | | | S | |
| EDM05 | Ensured stakeholder engagement | | | | S | | | | | | P | S | | |
| APO01 | Managed I&T management framework | S | S | P | | S | | S | S | S | S | P | | |
| APO02 | Managed strategy | | | S | | S | S | | P | | | | S | S |
| APO03 | Managed enterprise architecture | | | S | | S | P | S | P | | | | | |
| APO04 | Managed innovation | | | S | | | P | | S | | | | S | P |
| APO05 | Managed portfolio | | | P | | P | S | | S | S | | | | |
| APO06 | Managed budget and costs | | | S | P | | | | | P | S | | | |
| APO07 | Managed human resources | | | S | | S | | | | S | | | P | P |
| APO08 | Managed relationships | | | S | | P | P | | S | S | | | P | P |
| APO09 | Managed service agreements | | | | | P | | | S | | | | | |
| APO10 | Managed vendors | | | | | P | S | | | S | | | | |

# Scope your governance program - Goals Cascade

- alignment goals to governance and management objectives

**Figure E.2—Mapping Table: Alignment Goals–Governance and Mana**

| | | AG01 | AG02 | AG03 | AG04 | AG05 | AG06 | AG07 | AG08 | AG09 |
|---|---|---|---|---|---|---|---|---|---|---|
| | | I&T compliance and support for business compliance with external laws and regulations | Managed I&T-related risk | Realized benefits from I&T-enabled investments and services portfolio | Quality of technology-related financial information | Delivery of I&T services in line with business requirements | Agility to turn business requirements into operational solutions | Security of information, processing infrastructure and applications, and privacy | Enabling and supporting business processes by integrating applications and technology | Delivering programs on time, on budget and meeting requirements and quality standards |
| APO10 | Managed vendors | | | | | P | S | | | S |

# Scope your governance program - Goals Cascade

## ➢ alignment goals – example METRICS

| | | | |
|---|---|---|---|
| AG05 | Customer | Delivery of I&T services in line with business requirements | • Percent of business stakeholders satisfied that I&T service delivery meets agreed service levels<br>• Number of business disruptions due to I&T service incidents<br>• Percent of users satisfied with the quality of I&T service delivery |
| AG06 | Customer | Agility to turn business requirements into operational solutions | • Level of satisfaction of business executives with I&T's responsiveness to new requirements<br>• Average time-to-market for new I&T-related services and applications<br>• Average time to turn strategic I&T objectives into an agreed and approved initiative<br>• Number of critical business processes supported by up-to-date infrastructure and applications |
| AG09 | Internal | Delivery of programs on time, on budget and meeting requirements and quality standards | • Number of programs/projects on time and within budget<br>• Number of programs needing significant rework due to quality defects<br>• Percent of stakeholders satisfied with program/project quality |

# Scope your governance program - Goals Cascade

## ➢ Enterprise goals to alignment goals

**Figure E.1—Mapping Table: Enterprise Goals–Alignment Goals**

| | | EG01 Portfolio of competitive products and services | EG02 Managed business risk | EG03 Compliance with external laws and regulations | EG04 Quality of financial information | EG05 Customer-oriented service culture | EG06 Business service continuity and availability | EG07 Quality of management information | EG08 Optimization of internal business process functionality | EG09 Optimization of business process costs | EG10 Staff skills, motivation and productivity | EG11 Compliance with internal policies | EG12 Managed digital transformation programs | EG13 Product and business innovation |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| AG05 | Delivery of I&T services in line with business requirements | P | | | | S | S | | S | | | | S | |
| AG06 | Agility to turn business requirements into operational solutions | P | | | | S | | | S | | | | S | S |
| AG07 | Security of information, processing infrastructure and applications, and privacy | | P | | | | P | | | | | | | |
| AG08 | Enabling and supporting business processes by integrating applications and technology | P | | | | P | | | S | | S | | P | S |
| AG09 | Delivering programs on time, on budget and meeting requirements and quality standards | P | | | | S | | | S | S | | | P | S |

# Scope your governance program - Goals Cascade

## ➢ Enterprise goals – example METRICS

| | | | |
|---|---|---|---|
| EG01 | Financial | Portfolio of competitive products and services | • Percent of products and services that meet or exceed targets in revenues and/or market share<br>• Percent of products and services that meet or exceed customer satisfaction targets<br>• Percent of products and services that provide competitive advantage<br>• Time-to-market for new products and services |
| EG12 | Growth | Managed digital transformation programs | • Number of programs on time and within budget<br>• Percent of stakeholders satisfied with program delivery<br>• Percent of business transformation programs stopped<br>• Percent of business transformation programs with regular reported status updates |

# Practical Example Using This Publication :

- Generic Implementation Steps
- Practical Example

# Understand the Context of Your I&T Governance Program

To consider different factors in the external and internal environment

- Governing laws, regulations and policies
- International standards
- Industry practices
- The economic and competitive environment
- Technology advancements and evolution
- The threat landscape
- The community's culture and ethics

- The enterprise's:
  - Reason for existence, mission, vision, goals and values
  - Governance policies and practices
  - Culture and management style
  - Models for roles and responsibilities
  - Business plans and strategic intentions
  - Operating model and level of maturity

# Create the Appropriate Environment

To implement EGIT improvements in the appropriate context.

## Avoid the following Threads and Pitfalls

- Inadequate management direction, support and oversight
- Inadequate support and direction from key stakeholders, resulting in new policies and procedures lacking proper ownership or lasting effect
- Missing management structure that assigns roles and responsibilities, leading to improvements are unlikely to become normal business practices.

# Start With the Design Canvas

To scope the governance program using the design factors

## Tailor your governance system to realize most value from your I&T assets

1. Prioritize governance and management objectives, together with their target capability levels.
2. Identify related or specific variant governance system components.
3. Select appropriate focus areas such as information security, risk or DevOps.

# Establish an Implementation Team

Include people from the business and IT functions

Identify the team members'
knowledge, expertise, experience, credibility and authority

The team should commit to:

- ✓ A clear vision of success and desired goals
- ✓ Clarity and transparency of team processes, accountabilities and communications
- ✓ Integrity, mutual support and commitment to each other's success
- ✓ Mutual accountability and collective responsibility
- ✓ Venturing out of comfort zones, always looking for ways to improve, uncovering new possibilities and embracing change

# Working the Prioritized Objectives

Use the detailed guidance described in Chapter 7
for each of the identified objectives

1. Assess each objective and determine the baseline.
2. Determine the target capability level for each identified objective.
3. Identify the gaps using the practices and activities for each objective.
4. Create a plan to close the identified gaps (a business case may be needed, and involving a project manager is key).
5. Implement the plan.
6. Monitor the governance system to ensure that it operates at the desired capability level.

# Detailed Steps, Using the COBIT Guidance

- To determine which Organizational Structures in its own organizational structure, correspond with the COBIT functions (mentioned in component B)
- For each practice, in the selected objectives
  1. Evaluate whether the practice is relevant and needs to be developed and implemented.
  2. Check all activities for relevance, and adapt the wording to make the practice understandable in the enterprise context.

| Small and Medium Enterprise-specific Activities | Capability Level |
|---|---|
| 1. Develop and maintain operational procedures and related activities to support all delivered services. | 2 |
| 2. Maintain a schedule of operational activities and perform the activities. | |
| 3. Verify that all data expected for processing are received and processed completely, accurately and in a timely manner. Deliver output in accordance with enterprise requirements. Support restart and reprocessing needs. Ensure that users are receiving the right outputs in a secure and timely manner. | 3 |
| 4. Manage the performance and throughput of the scheduled activities. | 4 |
| 5. Monitor incidents and problems dealing with operational procedures and take appropriate action to improve reliability of operational tasks performed. | 5 |

General guidance is that:

- Activities at capability level 2 are basic and should be implemented.
- Activities at capability level 3 move the enterprise to a higher maturity level and thus help it move forward.
- Activities at capability levels 4 and 5 can be considered optional and may be implemented in a later phase.

# Detailed Steps, Using the COBIT Guidance

While defining the activities for the enterprise,

you should also consider the inputs and outputs defined in the guide.

| C. Component: Information Flows and Items | | | | |
|---|---|---|---|---|
| Management Practice | Small and Medium Enterprise-specific Inputs | | Small and Medium Enterprise-specific Outputs | |
| | From | Description | Description | To |
| DSS01.01 Perform operational procedures. | BAI05.05 | Operation and use plan | Backup log | Internal |
| | | | Operational schedule | Internal |
| DSS01.02 Manage outsourced I&T services. | APO09.03 | • SLAs<br>• OLAs | Independent assurance plans | MEA04.02 |
| | BAI05.05 | Operation and use plan | | |
| DSS01.03 Monitor I&T infrastructure. | BAI03.11 | Service definitions | Asset monitoring rules and event conditions | DSS02.01; DSS02.02 |
| | | | Incident tickets | DSS02.02 |
| | | | Event logs | Internal |
| DSS01.04 Manage the environment. | | | Environmental policies | APO01.09 |
| | | | Insurance policy reports | MEA03.03 |
| DSS01.05 Manage facilities. | | | Health and safety awareness | Internal |
| | | | Facilities assessment reports | MEA01.03 |

# **POLLING QUESTION** *(all options are possible)*

Do you agree that your learned during this webinar

1. Clear introduction to enterprise governance of information and technology (EGIT) for small and medium enterprises

2. How to get started with your own governance initiative

3. How to use the information about the governance and management objectives,
   how they are linked to organizational functions,
   which inputs are used by the related processes, and
   which outputs they produce.

4. Explanation of some simple tools that can help you to define if it is applicable for your organization and how to scope your governance program.

# QUESTIONS?

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