

ISACA ITAF – IT Audit Framework: A Professional Practices Framework for IT Audit

ISACA's IT Audit Framework (ITAF) sets the mandatory standards and supporting guidelines for planning, performing, and reporting IT audit and assurance engagements.



What it is

ISACA's IT Audit Framework (ITAF) is a professional practices framework for IT audit. It establishes standards that address IT audit and assurance practitioners' roles and responsibilities, ethics, expected professional behavior, and required knowledge and skills; defines terms and concepts specific to IT audit and assurance; and provides guidance and techniques for the planning, performing, and reporting of IT audit and assurance engagements. Its standards are mandatory for ISACA-certified professionals, and its guidelines and tools support their application.

ISACA publishes ITAF and makes it available free of charge. The 4th edition, released in October 2020, updated the 2014 edition with expanded IT-specific guidance, a stronger emphasis on risk assessment in audit planning, and a restructured format; it is the edition most GRC and audit programs still cite. ISACA released the 5th edition on 26 February 2026, modernizing the framework for cloud, artificial intelligence, business automation, data analytics, agile auditing, continuous assurance, and digital trust, and updating the companion guideline 2208 on IT audit sampling.

At a glance

PUBLISHER ISACA	TYPE Standard	VERSION 5th Edition (2026); 4th Edition (2020) widely cited
EFFECTIVE February 26, 2026 (5th Edition)	DOMAIN IT Governance	FAMILY Other
REGION International	ADOPTION MODEL Industry Requirement	IMPLEMENTATION COMPLEXITY Medium

Source: <https://www.isaca.org/store2/product/WITAF-C>

Why it matters

- **Mandatory professional standards** ITAF standards are binding on ISACA-certified practitioners, giving IT audit work a defined professional baseline that stakeholders can rely on.
- **Coverage of the whole engagement** General, performance, and reporting standards address independence and competence, planning and evidence, and reporting and follow-up in one framework.
- **Guidelines that show how** Each series of standards is mirrored by guidelines that explain how to meet them, with tools and techniques such as audit programs and white papers.
- **Current with technology** The 5th edition addresses cloud architectures, AI and automation, data-driven testing, continuous assurance, and governance accountability.

How SmartSuite supports ISACA ITAF

IT Audit Universe and Standards Library

Hold the ITAF standards and guidelines alongside the audit universe, risk assessment, and control frameworks engagements are assessed against.

Ownership, Cadence, and Accountability

Assign engagement leads, reviewers, and supervisors, schedule the audit plan, and route charter, scope, and report approvals through workflows.

Evidence Collection and Audit Trail

Attach workpapers, samples, and analytics outputs to each procedure with timestamps and reviewer sign-off in line with the evidence standard.

Engagement Planning and Fieldwork

Plan scope, materiality, and resources from the risk assessment and track procedures, sampling, and supervision through fieldwork.

Framework and Control Alignment

Map engagement procedures to COBIT, ISO/IEC 27001, NIST SP 800-53, and ITIL practices so one test serves several frameworks.

Reporting and Follow-Up

Produce reports under the 1400 series, track findings and management actions, and report status to the audit committee.

Common framework mappings

COBIT 2019

IIA Global Internal Audit Standards

ISO 27001:2022

NIST 800-53 Rev.5

NIST CSF 2.0

ITIL 4

ISAE 3000

SOC 2

SOX

PCAOB AS 2201

Official resources

IT Audit Framework (ITAF), 5th Edition

ISACA's product page for the current edition of ITAF, available for free download.

isaca.org/store2/product/WITAF-C

ISACA press release on ITAF, 5th Edition

The 26 February 2026 announcement of the updated framework and its coverage of cloud, AI, automation, and digital trust.

isaca.org/about-us/newsroom/press-releases/2026/isaca-launches-future-ready-it-audit-framework-update-to-strengthen-digital-trust

ISACA Frameworks, Standards and Models

ISACA's overview of ITAF alongside COBIT and its other frameworks.

isaca.org/resources/frameworks-standards-and-models

Why ITAF 5 Matters: Six Big Shifts

ISACA Now blog post describing the shifts in IT audit practice that the 5th edition reflects.

isaca.org/resources/news-and-trends/isaca-now-blog/2026/why-itaf-5-matters-six-big-shifts-transforming-it-audit-and-assurance

Frequently asked questions

What is ISACA ITAF?

ITAF, the IT Audit Framework, is ISACA's professional practices framework for IT audit. It establishes standards for practitioners' roles, ethics, and competencies, defines IT audit terms, and provides guidance and techniques for planning, performing, and reporting IT audit and assurance engagements.

Are ITAF standards mandatory?

The standards are mandatory requirements for ISACA-certified practitioners, while the guidelines are recommended guidance designed to help practitioners achieve alignment with the standards. Tools and techniques are supporting material.

How is ITAF structured?

Standards fall into general standards (1000 series), performance standards (1200 series), and reporting standards (1400 series). Guidelines mirror them in the 2000, 2200, and 2400 series, and tools and techniques such as audit programs and white papers support both.

Which edition is current?

ISACA released ITAF, 5th Edition, on 26 February 2026. The 4th edition, released in October 2020, remains the edition many programs cite; the 5th edition modernizes it for cloud, AI, automation, analytics, agile auditing, continuous assurance, and digital trust.

Is ITAF free?

Yes. ISACA makes ITAF and its translations available free of charge for download.

How does ITAF relate to COBIT?

COBIT is ISACA's governance and management framework for enterprise IT and supplies objectives and practices that IT audits assess against; ITAF governs how the audit itself is performed and reported. The two are designed to be used together.

How does SmartSuite support ITAF?

SmartSuite holds the audit universe, risk assessment, engagement plans, workpapers, evidence, findings, and follow-up in one workspace, mapped to the control frameworks each engagement tests, so conformance with ITAF's standards is documented as the work proceeds.

License included / downloadable: Yes ISACA publishes ITAF and its translations free of charge, and its standards structure is included with the platform.

Full framework page and mappings: smartsuite.com/frameworks/isaca-itaf-it-audit-framework