SmartSuite

Framework / IT Governance / Other

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

ISACA's IT Audit Framework (ITAF), 5th Edition (February 2026), sets standards, guidelines and tools for IT audit and assurance; the standards are mandatory for CISA holders.



What it is

ISACA's IT Audit Framework (ITAF): A Professional Practices Framework for IT Audit is ISACA's set of standards, guidelines and tools and techniques for IT audit and assurance engagements. Its standards define mandatory requirements for IT auditing, and adherence is a requirement for CISA-certified professionals. The 5th edition was published on February 26, 2026, updating the 4th edition of October 2020, and ISACA makes it available at no cost.

ITAF establishes standards that address the roles and responsibilities, ethics, expected professional behavior and required knowledge and skills of IT audit and assurance practitioners, defines terms and concepts specific to IT audit and assurance, and provides guidance and techniques for planning, performing and reporting engagements. It applies to any IT audit or assessment engagement, whether the audit is IT-related, financial, compliance-related or operational. The 5th edition updates terminology and examples for cloud computing, AI/ML and business automation, adds AI audit guidance and digital trust concepts, and includes an updated companion Performance Guidelines 2208 on IT audit sampling.

At a glance

PUBLISHER ISACA	TYPE Standard	VERSION 5th Edition (updates the 4th Edition of October 2020)
EFFECTIVE February 26, 2026 (5th Edition published; no separate effective date stated)	DOMAIN IT Governance	FAMILY Other
REGION International	ADOPTION MODEL Industry Requirement	IMPLEMENTATION COMPLEXITY Medium

Source: isaca.org/store2/product/WITAF-C

Why it matters

- **Mandatory standards with supporting guidelines** The standards define mandatory requirements, and the guidelines are designed to directly support them and help practitioners achieve alignment.
- **One framework across engagement types** ITAF applies to IT-related, financial, compliance-related and operational audits and assessments (ISACA, October 2020).
- **Public comment before change** Before issuing a new standard or guideline, or modifying an existing one, ISACA issues an exposure draft internationally for public comment.
- **Current with technology** The 5th edition addresses cloud computing, AI/ML, business automation, data analytics, agile auditing, continuous assurance and AI governance.

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How SmartSuite supports ISACA ITAF

Charter and Independence Records

Hold the audit charter, independence and objectivity statements and proficiency records behind standards 1001 to 1006.

Risk-Based Plan and Schedule

Link the risk assessment to the audit plan and schedule (standards 1201 and 1202).

Engagement Planning and Supervision

Record scope, program, staffing, reviewer sign-off and supervision for each engagement (standards 1203 and 1204).

Evidence and Workpapers

Attach workpapers, samples and analytics output to each procedure, and record any reliance on other experts (standards 1205 and 1206).

Irregularities and Illegal Acts Log

Track matters that fall under standard 1207, with owners and escalation.

Reporting and Follow-Up

Produce reports and track findings and management actions to closure (standards 1401 and 1402).

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

Which edition of ITAF is current?

The 5th edition, published by ISACA on February 26, 2026, which updates the 4th edition of October 2020. ISACA lists it on its Frameworks, Standards and Models page and makes it available at no cost. The 4th edition's standards and guidelines were effective October 2020.

Is ITAF mandatory?

The standards define mandatory requirements for IT auditing, and adherence is a requirement for CISA-certified professionals. Failure to comply may lead to an investigation by the ISACA Board of Directors or a committee and, ultimately, disciplinary action. The guidelines are designed to support the standards, and the tools and techniques give additional guidance.

How are the ITAF standards organized?

In the 4th edition they fall into general standards (1000 series, 1001 to 1008), performance standards (1200 series, 1201 to 1207) and reporting standards (1400 series, 1401 and 1402). Guidelines in the 2000, 2200 and 2400 series mirror them. ISACA's 5th edition announcement does not describe a change in this numbering, so confirm the current list in the 5th edition.

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What changed in the 5th edition of ITAF?

It updates terminology, definitions and examples for cloud computing, AI/ML and business automation, adds digital trust concepts across planning, fieldwork and reporting and AI/ML audit guidance, broadens scope to data analytics, agile auditing, continuous assurance and AI governance, and modernizes the layout. It also includes an updated companion Performance Guidelines 2208 on IT audit sampling.

What is ITAF Performance Guidelines 2208?

An ITAF companion guideline on information technology audit sampling. It guides the design, selection and evaluation of audit samples to obtain sufficient and appropriate evidence for audit conclusions. ISACA published it with the 4th edition in October 2020 and updated it with the 5th edition to reflect data-driven, technology-enabled sampling.

License included / downloadable: Yes ISACA publishes ITAF, 5th Edition, at no cost as a complimentary download from the ISACA store.

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