

SLNO.	<u>System Audit Questionnaire</u>	
	<u>Background</u>	
1	What is the information technology environment?	
2	Give a brief description of the equipment.	
3	Has a map of the installation been prepared? Otherwise, obtain one.	
4	What are the operating systems in use?	
5	What are the communications systems in use?	
6	What are the various applications which have been computerized?	
	<u>organisation</u>	
1	Prepare or obtain an organizational chart of information technology department.	
2	Determine job title, job descriptions and names of the persons in IT department.	
3	<p>Is there a segregation of duties such as:</p> <ul style="list-style-type: none"> <li>a. Functions and duties of systems design, programming and data administration are separate from computer operations;</li> <li>b. Programmers do not operate the computer or regulate processing runs;</li> <li>c. Operators have access only to such data and programs as is necessary for performing their assigned tasks;</li> <li>d. Personnel in data processing department are not performing any duties relating to organizing transactions or making changes to master files.</li> </ul>	
4	Are the duties of computer operators periodically related?	
5	Are there well-documented operating procedures?	
6	Are the operating functions being properly supervised according to programmed operating procedures?	
	<u>Control Functions</u>	
1	Are there persons specifically given the responsibility for performing the control function in the information technology department?	
2	Do these duties include control over receipt of input data and recording of control information?	
3	Is there control over distribution of output?	

# Sample Audit Questions And Answers

**Didier Musso**



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