

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	Is there a segregation of duties such as:	
3	a. Functions and duties of systems design, programming and data administration are separate from computer operations;	
3	b. Programmers do not operate the computer or regulate processing runs;	
3	c. Operators have access only to such data and programs as is necessary for performing their assigned tasks;	
3	d. Personnel in data processing department are not performing any duties relating to organizing transactions or making changes to master files.	
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

Annelies Wilder-Smith



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Table of Contents Sample Audit Questions And Answers

1. Understanding the eBook Sample Audit Questions And Answers
 - The Rise of Digital Reading Sample Audit Questions And Answers
 - Advantages of eBooks Over Traditional Books
2. Identifying Sample Audit Questions And Answers
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Sample Audit Questions And Answers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Sample Audit Questions And Answers
 - Personalized Recommendations
 - Sample Audit Questions And Answers User Reviews and Ratings

- Sample Audit Questions And Answers and Bestseller Lists
- 5. Accessing Sample Audit Questions And Answers Free and Paid eBooks
 - Sample Audit Questions And Answers Public Domain eBooks
 - Sample Audit Questions And Answers eBook Subscription Services
 - Sample Audit Questions And Answers Budget-Friendly Options
- 6. Navigating Sample Audit Questions And Answers eBook Formats
 - ePub, PDF, MOBI, and More
 - Sample Audit Questions And Answers Compatibility with Devices
 - Sample Audit Questions And Answers Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Sample Audit Questions And Answers
 - Highlighting and Note-Taking Sample Audit Questions And Answers
 - Interactive Elements Sample Audit Questions And Answers
- 8. Staying Engaged with Sample Audit Questions And Answers
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Sample Audit Questions And Answers
- 9. Balancing eBooks and Physical Books Sample Audit Questions And Answers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Sample Audit Questions And Answers
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Sample Audit Questions And Answers
 - Setting Reading Goals Sample Audit Questions And Answers
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Sample Audit Questions And Answers
 - Fact-Checking eBook Content of Sample Audit Questions And Answers
 - Distinguishing Credible Sources

13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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