

| 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: | |
| a. | Functions and duties of systems design, programming and data administration are separate from computer operations; | |
| b. | Programmers do not operate the computer or regulate processing runs; | |
| c. | Operators have access only to such data and programs as is necessary for performing their assigned tasks; | |
| 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

Jiyuan Zhang



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