



Information Systems Control And Audit

DJ Losen



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Auditing Information Systems Abraham Nyirongo,2015-03-11 The role of the information systems auditor is not just about compliance and performance testing but goes beyond by adding value to the enterprise through being an IS advisor to management This book whilst covering all the necessary skills in IS auditing also focuses on the role of the IS auditor in enhancing the performance of the enterprise The IS auditor is a key member of the enterprise and ensures that technology is used appropriately protects data and provides a secure environment The book outlines the IS audit process in detail enabling the reader to acquire necessary skills on how to conduct an IS audit Included in the book are other formative skills such as IT general controls applications controls IT governance information security IT risk and disaster recovery The book also covers all the necessary technologies an IS auditor requires to learn and understand in order to be an effective auditor A good flair for technology is a must for one to be a good IS auditor The book focuses on both learning the technology and developing appropriate evidence gathering skills Federal Information System Controls Audit Manual (FISCAM) Robert F.

Dacey, 2010-11 FISCAM presents a methodology for performing info system IS control audits of governmental entities in accordance with professional standards FISCAM is designed to be used on financial and performance audits and attestation engagements The methodology in the FISCAM incorp the following 1 A top down risk based approach that considers materiality and significance in determining audit procedures 2 Evaluation of entitywide controls and their effect on audit risk 3 Evaluation of general controls and their pervasive impact on bus process controls 4 Evaluation of security mgmt at all levels 5 Control hierarchy to evaluate IS control weaknesses 6 Groupings of control categories consistent with the nature of the risk Illus Auditing Information Systems Piattini, Mario, 1999-07-01 Society s growing dependence on information technology for survival has elevated the importance of controlling and evaluating information systems A sound plan for auditing information systems and the technology that supports them is a necessity for organizations to improve the IS benefits and allow the organization to manage the risks associated with technology Auditing Information Systems gives a global vision of auditing and control exposing the major techniques and methods It provides guidelines for auditing the crucial areas of IT databases security maintenance quality and communications *Auditing Information Systems* Jack J. Champlain, 2003-03-18 Have you been asked to perform an information systems audit and don t know where to start Examine a company s hardware software and data organization and processing methods to ensure quality control and security with this easy practical guide to auditing computer systems the tools necessary to implement an effective IS audit In nontechnical language and following the format of an IS audit program you ll gain insight into new types of security certifications e g TruSecure CAP SysTrust CPA WebTrust as well as the importance of physical security controls adequate insurance and digital surveillance systems Order your copy today **Yellow Book: Government Auditing Standards** Allison J. Harrell, Jeff Barbacci, 2018-04-17 Do you perform engagements in accordance with generally accepted government auditing standards GAGAS as presented in the Yellow Book This book provides an excellent baseline of information for accountants to better understand governmental auditing foundations ethics general audit standards financial audit standards attestation engagement standards and fieldwork and reporting standards for performance audits It is essential that all auditors planning and conducting audits in accordance with GAGAS understand and discern these concepts and standards in executing their responsibilities In addition to a chapter covering the key points in a Uniform Guidance compliance audit this book also includes content from AICPA Guide Government Auditing Standards and Single Audits related to a Uniform Guidance compliance audit including appendixes for example auditor s reports and sampling guidance This book will prepare you to do the following Identify the types of engagements that are performed under Government Auditing Standards Recognize Yellow Book requirements related to independence peer review and more Identify the additional requirements for performing a financial audit under GAGAS Recognize the additional GAGAS reporting requirements for financial audits Recall the requirements for performing attestation engagements and performance audits under the Yellow Book **Government**

Auditing Standards - 2018 Revision United States Government Accountability Office,2019-03-24 Audits provide essential accountability and transparency over government programs Given the current challenges facing governments and their programs the oversight provided through auditing is more critical than ever Government auditing provides the objective analysis and information needed to make the decisions necessary to help create a better future The professional standards presented in this 2018 revision of Government Auditing Standards known as the Yellow Book provide a framework for performing high quality audit work with competence integrity objectivity and independence to provide accountability and to help improve government operations and services These standards commonly referred to as generally accepted government auditing standards GAGAS provide the foundation for government auditors to lead by example in the areas of independence transparency accountability and quality through the audit process This revision contains major changes from and supersedes the 2011 revision

Understanding and Conducting Information Systems Auditing Veena Hingarh,Arif Ahmed,2013-01-30 A comprehensive guide to understanding and auditing modern information systems The increased dependence on information system resources for performing key activities within organizations has made system audits essential for ensuring the confidentiality integrity and availability of information system resources One of the biggest challenges faced by auditors is the lack of a standardized approach and relevant checklist Understanding and Conducting Information Systems Auditing brings together resources with audit tools and techniques to solve this problem Featuring examples that are globally applicable and covering all major standards the book takes a non technical approach to the subject and presents information systems as a management tool with practical applications It explains in detail how to conduct information systems audits and provides all the tools and checklists needed to do so In addition it also introduces the concept of information security grading to help readers to implement practical changes and solutions in their organizations Includes everything needed to perform information systems audits Organized into two sections the first designed to help readers develop the understanding necessary for conducting information systems audits and the second providing checklists for audits Features examples designed to appeal to a global audience Taking a non technical approach that makes it accessible to readers of all backgrounds Understanding and Conducting Information Systems Auditing is an essential resource for anyone auditing information systems

The New Yellow Book Rebecca A. Meyer,2020-12-03 It is essential all auditors performing Yellow Book audits understand the recently revised concepts and standards of generally accepted government auditing standards GAGAS This book provides a baseline of information for accountants to gain an understanding of the new Yellow Book 2018 revision of Government Auditing Standards Featuring new guidance related to independence and peer review this book will increase your knowledge of the requirements and application guidance related to Ethics Independence Standards for financial audits Attestation engagements Performance audits Key topics covered include Foundation and principles for the use and application of generally accepted government auditing standards GAGAS

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Information System Audit Philippe Peret, 2022-07-07 The digitalization of companies is a recurrent topic of conversation for managers Companies are forced to evolve at least as fast as their competitors They have to review their organization their processes and their way of working This also concerns auditors in terms of their audit strategy and working methods Digitalization is the tip of the iceberg that represents the increasing reliance on information technology of the company's information system Companies have seen new competitors succeed with a digital approach competitors that have opened new markets or new ways of interacting with their customers and all business processes can be digitalized In this new paradigm auditors have to renew themselves too Long gone are the days of auditors specializing in one technique like financial auditors or IT auditors This makes it a phenomenal opportunity for auditing to renew itself embracing the vision of the company's information system long live the information system auditors This book proposes you to go step by step from a common understanding of our history of auditing to gradually defining and justifying the impacts of digitalization on the audit strategy and the preparation of audits

Systems Auditability & Control Study: Data processing control practices report Stanford Research Institute, 1977

Auditor's Guide to Information Systems Auditing Richard E. Cascarino, 2007-06-15 Praise for Auditor's Guide to Information Systems Auditing Auditor's Guide to Information Systems Auditing is the most comprehensive book about auditing that I have ever seen There is something in this book for everyone New auditors will find this book to be their bible reading it will enable them to learn what the role of auditors really is and will convey to them what they must know understand and look for when performing audits For experienced auditors this book will serve as a reality check to determine whether they are examining the right issues and whether they are being sufficiently comprehensive in their focus Richard Cascarino has done a superb job E Eugene Schultz PhD CISSP CISM Chief Technology Officer and Chief Information Security Officer High Tower Software A step by step guide to successful implementation and control of information systems More and more auditors are being called upon to assess the risks and evaluate the controls over computer information systems in all types of organizations However many auditors are unfamiliar with the techniques they need to know to efficiently and effectively determine whether information systems are adequately protected Auditor's Guide to Information Systems Auditing presents an easy practical guide for auditors that can be applied to all computing environments As networks and enterprise resource planning systems bring resources together and as increasing privacy violations threaten more organization information systems integrity becomes more important than ever With a complimentary student version of the IDEA Data Analysis Software CD Auditor's Guide to Information Systems Auditing empowers auditors to effectively gauge the adequacy and effectiveness of information systems controls

Management,

Control, and Audit of Advanced EDP Systems American Institute of Certified Public Accountants. Auditing Advanced EDP Systems Task Force, 1977 Information Systems Assurance David C. Chan, 2012-07-01 The purpose of this book is to help understand how information systems affect risks what controls should be implemented to mitigate risks and how controls can be tested and assessed to provide assurance to management customers and auditors This book discusses assurance from the perspectives of management and auditors Many chapters of this book provide guidelines to auditors in identifying and testing internal controls This book is a comprehensive guide to preparing for the Certified Information Systems Auditor examination

IT Auditing: Using Controls to Protect Information Assets Chris Davis, Mike Schiller, Kevin Wheeler, 2007-01-12 Protect Your Systems with Proven IT Auditing Strategies A must have for auditors and IT professionals Doug Dexter CISSP ISSMP CISA Audit Team Lead Cisco Systems Inc Plan for and manage an effective IT audit program using the in depth information contained in this comprehensive resource Written by experienced IT audit and security professionals IT Auditing Using Controls to Protect Information Assets covers the latest auditing tools alongside real world examples ready to use checklists and valuable templates Inside you ll learn how to analyze Windows UNIX and Linux systems secure databases examine wireless networks and devices and audit applications Plus you ll get up to date information on legal standards and practices privacy and ethical issues and the CobiT standard Build and maintain an IT audit function with maximum effectiveness and value Implement best practice IT audit processes and controls Analyze UNIX Linux and Windows based operating systems Audit network routers switches firewalls WLANs and mobile devices Evaluate entity level controls data centers and disaster recovery plans Examine Web servers platforms and applications for vulnerabilities Review databases for critical controls Use the COSO CobiT ITIL ISO and NSA INFOSEC methodologies Implement sound risk analysis and risk management practices Drill down into applications to find potential control weaknesses "Code of Massachusetts regulations, 2012" ,2012 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020

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