Information Systems Control And Audit

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violations threaten more organization, information systems integrity becomes more important than ever. With a complimentary student's 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.

**Information Technology Control and Audit, Third Edition** Sandra Senft, Frederick Gallegos, 2010-12-12 The headline-grabbing financial scandals of recent years have led to a great urgency regarding organizational governance and security. Information technology is the engine that runs modern organizations, and as such, it must be well-managed and controlled. Organizations and individuals are dependent on network environment technologies, increasing the importance of security and privacy. The field has answered this sense of urgency with advances that have improved the ability to both control the technology and audit the information that is the lifeblood of modern business. Reflects the Latest Technological Advances Updated and revised, this third edition of Information Technology Control and Audit continues to present a comprehensive overview for IT professionals and auditors. Aligned to the CobiT control objectives, it provides a fundamental understanding of IT governance, controls, auditing applications, systems development, and operations. Demonstrating why controls and audits are critical, and defining advances in technology designed to support them, this volume meets the increasing need for audit and control professionals to understand information technology and the controls required to manage this key resource. A Powerful Primer for the CISA and CGEIT Exams Supporting and analyzing the CobiT model, this text prepares IT professionals for the CISA and CGEIT exams. With summary sections, exercises, review questions, and references for further readings, it promotes the mastery of the concepts and practical implementation of controls needed to effectively manage information technology resources. New in the Third Edition: Reorganized and expanded to align to the CobiT objectives Supports study for both the CISA and CGEIT exams Includes chapters on IT financial and sourcing management Adds a section on Delivery and Support control objectives Includes additional content on audit and control of outsourcing, change management, risk management, and compliance

**Understanding and Conducting Information Systems Auditing** Veena Hingarh, Arif Ahmed, 2013-03-26 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.

*Audit and Control of Information Systems* Frederick Gallegos, A. Faye Borthick, 1987

*Information Technology Control and Audit* Frederick Gallegos, Daniel P. Manson, Sandra Allen-Senft, 1999-06-17 As you know, today’s complex computing environment and shrinking departmental budgets make it vital for IT auditors and security professionals to have practical guidance on conducting audits and ensuring security in today’s stretched and quickly changing computing environments. Whether you’re new to IT auditing or have years of experience, Information Technology Control and Audit provides you with tools and techniques to solve the audit, control, and security problems and issues you face today. It provides guidance on conducting IT audits on new and legacy systems, coverage of changes in financial and computing standards, explanations of the vulnerabilities of emerging systems, and tips on how to do your job more effectively.

*Auditing Information Systems* Jack J. Champlain, 1998-10-15 For the Nontechnical Auditor, the First Complete Guide to Assessing the Control and Security of Virtually Any Computer Information System Auditing Information Systems is a first-of-a-kind handbook to auditing in an information systems environment, allowing the nontechnical auditor to quickly and thoroughly assess the effectiveness of a company’s controls in physical and logical security as well as other general controls. The book also includes a detailed look at leading-edge control self-assessment processes, including one of the first applications in an information systems environment. Providing a total look at the newest issues in information systems and auditing, the book also examines: * Computer forensics * Encryption * Year 2000 * Viruses * Software piracy * Computer-assisted audit techniques * Internet security * Service organizations * Systems development * Humanistic aspects of auditing. An ideal reference for the auditor navigating the complex world of information systems, Auditing Information Systems offers complete, detailed guidance in the newest of accounting challenges. With the increased use of client/server networks in industry today, the need for auditors who can perform information system audits is now more important than ever. With the proliferation of different types of computer systems and applications over the past decade, nontechnical auditors as well as managers and board members are being asked to assess the risks and evaluate the controls over these computer systems. Many of these individuals are unfamiliar with techniques they can use to efficiently and effectively perform and evaluate audits of information systems. Auditing Information Systems is a practical, modern guide to assessing the control and
security of virtually any type of computer information system. The author also provides a detailed approach to the leading-edge control self-assessment processes, including one of the first applications in an information systems environment. Other topics include: * Computer forensics * Encryption * Year 2000 * Viruses * Software piracy * Computer-assisted audit techniques * Internet security * Service organizations * Systems development * Humanistic aspects of auditing. Auditing Information Systems is the only contemporary auditing book with over 80 real-world case studies. No other work incorporates such a tremendous breadth of information systems auditing concepts and resources. Any auditor who uses this system will obtain the information needed to perform or evaluate a thorough information systems audit.

**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** 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.

The manual is a companion to GAO's Financial Audit Manual (FAM) and discusses the control objectives that auditors should consider when assessing computer-related controls, and it provides examples of control techniques commonly used at federal agencies along with suggested audit procedures.
When it comes to computer security, the role of auditors today has never been more crucial. Auditors must ensure that all computers, in particular those dealing with e-business, are secure. The only source for information on the combined areas of computer audit, control, and security, the IT Audit, Control, and Security describes the types of internal controls, security, and integrity procedures that management must build into its automated systems. This very timely book provides auditors with the guidance they need to ensure that their systems are secure from both internal and external threats.

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CISA Certified Information Systems Auditor Study Guide David L. Cannon, Timothy S. Bergmann, Brady Pamplin, 2006-05-08 Demand for qualified and certified information systems (IS) auditors has increased dramatically since the adoption of the Sarbanes-Oxley Act in 2002. Now you can prepare for CISA certification, the one certification designed specifically for IS auditors, and improve your job skills with this valuable book. Not only will you get the valuable preparation you need for the CISA exam, you'll also find practical information to prepare you for the real world. This invaluable guide
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_Auditing Information and Cyber Security Governance_ Robert E. Davis, 2021-09-22 A much-needed service for society today. I hope this book reaches information managers in the organization now vulnerable to hacks that are stealing corporate information and even holding it hostage for ransom. – Ronald W. Hull, author, poet, and former professor and university administrator A comprehensive entity security program deploys information asset protection through stratified technological and non-technological controls. Controls are necessary for counteracting threats, opportunities, and vulnerabilities risks in a manner that reduces potential adverse effects to defined, acceptable levels. This book presents a methodological approach in the context of normative decision theory constructs and concepts with appropriate reference to standards and the respective guidelines. Normative decision theory attempts to establish a rational framework for choosing between alternative courses of action when the outcomes resulting from the selection are uncertain. Through the methodological application, decision theory techniques can provide objectives determination, interaction assessments, performance estimates, and organizational analysis. A normative model prescribes what should exist according to an assumption or rule.

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