

Chapter 2

Auditing IT Governance Controls

Review Questions:

1. What is IT governance?

Response: IT governance is a relatively new subset of corporate governance that focuses on the management and assessment of strategic IT resources.

2. What are the objectives of IT governance?

Response: The key objectives of IT governance are to reduce risk and ensure that investments in IT resources add value to the corporation.

3. What is distributed data processing?

Response: Distributed data processing involves reorganizing the central IT function into small IT units that are placed under the control of end users. The IT units may be distributed according to business function, geographic location, or both. All or any of the IT functions may be distributed. The degree to which they are distributed will vary depending upon the philosophy and objectives of the organization's management.

4. What are the advantages and disadvantages of distributed data processing?

Response: The advantages of DDP are:

- a. cost reductions
- b. improved cost control responsibility
- c. improved user satisfaction
- d. back up flexibility

The disadvantages (risks) are:

- a. inefficient use of resources
- b. destruction of audit trails
- c. inadequate segregation of duties
- d. difficulty acquiring qualified professionals
- e. lack of standards

5. What types of tasks become redundant in a distributed data processing system?

Response: Autonomous systems development initiatives distributed throughout the firm can result in each user area reinventing the wheel rather than benefiting from the work of others. For example, application programs created by one user, which could be used with little or no change by others, will be redesigned from scratch rather than shared. Likewise, data common to many users may be recreated for each, resulting in a high level of data redundancy. This situation has implications for data accuracy and consistency.

Information Technology Auditing 3rd Edition Solutions

Robert Cunnew, Alison Scammell



Information Technology Auditing 3rd Edition Solutions:

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

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Anthology on Business Aspects of Cybersecurity Management Association, Information Resources, 2021-10-29 Cybersecurity is vital for all businesses regardless of sector With constant threats and potential online dangers businesses must remain aware of the current research and information available to them in order to protect themselves and their employees Maintaining tight cybersecurity can be difficult for businesses as there are so many moving parts to contend with but remaining vigilant and having protective measures and training in place is essential for a successful company The Research Anthology on Business Aspects of Cybersecurity considers all emerging aspects of cybersecurity in the business sector including frameworks models best practices and emerging areas of interest This comprehensive reference source is split into three sections with the first discussing audits and risk assessments that businesses can conduct to ensure the security of their systems The second section covers training and awareness initiatives for staff that promotes a security culture The final section discusses software and systems that can be used to secure and manage cybersecurity threats

Covering topics such as audit models security behavior and insider threats it is ideal for businesses business professionals managers security analysts IT specialists executives academicians researchers computer engineers graduate students and practitioners **Information Technology Control and Audit, Fourth Edition** Sandra Senft, Frederick Gallegos, Aleksandra Davis, 2012-07-18 The new edition of a bestseller Information Technology Control and Audit Fourth Edition provides a comprehensive and up to date overview of IT governance controls auditing applications systems development and operations Aligned to and supporting the Control Objectives for Information and Related Technology COBIT it examines emerging trends and defines recent advances in technology that impact IT controls and audits including cloud computing web based applications and server virtualization Filled with exercises review questions section summaries and references for further reading this updated and revised edition promotes the mastery of the concepts and practical implementation of controls needed to manage information technology resources effectively well into the future Illustrating the complete IT audit process the text Considers the legal environment and its impact on the IT field including IT crime issues and protection against fraud Explains how to determine risk management objectives Covers IT project management and describes the auditor s role in the process Examines advanced topics such as virtual infrastructure security enterprise resource planning web application risks and controls and cloud and mobile computing security Includes review questions multiple choice questions with answers exercises and resources for further reading in each chapter This resource rich text includes appendices with IT audit cases professional standards sample audit programs bibliography of selected publications for IT auditors and a glossary It also considers IT auditor career development and planning and explains how to establish a career development plan Mapping the requirements for information systems auditor certification this text is an ideal resource for those preparing for the Certified Information Systems Auditor CISA and Certified in the Governance of Enterprise IT CGEIT exams Instructor s guide and PowerPoint slides available upon qualified course adoption Cyber Security Auditing, Assurance, and Awareness Through CSAM and CATRAM Sabillon, Regner, 2020-08-07 With the continued progression of technologies such as mobile computing and the internet of things IoT cybersecurity has swiftly risen to a prominent field of global interest This has led to cyberattacks and cybercrime becoming much more sophisticated to a point where cybersecurity can no longer be the exclusive responsibility of an organization s information technology IT unit Cyber warfare is becoming a national issue and causing various governments to reevaluate the current defense strategies they have in place Cyber Security Auditing Assurance and Awareness Through CSAM and CATRAM provides emerging research exploring the practical aspects of reassessing current cybersecurity measures within organizations and international governments and improving upon them using audit and awareness training models specifically the Cybersecurity Audit Model CSAM and the Cybersecurity Awareness Training Model CATRAM The book presents multi case studies on the development and validation of these models and frameworks and analyzes their implementation and ability to sustain and audit national

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of the best tools available for the information security professional and especially for candidates studying for the ISC 2 CISSP

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Continuance: Technologies for Reliable and Scalable Operations Bajgoric, Nijaz, 2009-08-31 This book provides chapters describing in more detail the structure of information systems pertaining to enabling technologies aspects of their implementations IT IS governing risk management disaster management interrelated manufacturing and supply chain strategies and new IT paradigms Provided by publisher **Hong Kong Auditing** Ferdinard A. GUL, Simon Fung, 2014-10-13

Over the years auditing has developed into a specialised function with complex ethical legal and economic implications The role of auditors in providing credibility is even more important in a society like Hong Kong which relies heavily on its reputation as an international financial and business centre The financial crises and accounting scandals reported in recent years which led to economic meltdowns and massive loss in capital resources across the globe highlights the vital role of auditors as gatekeepers and the importance of high quality auditing in ensuring corporate transparency and honest financial reporting The third edition is thoroughly revised to take into account the new Companies Ordinance Chapter 622 effective 2014 and Hong Kong Standards on Quality Control Auditing Assurance and Related Services updated June 2014 and numerous developments of a full range of auditing topics since the previous edition including Auditors legal duties and liabilities Auditor quality Auditors ethical behaviour Corporate governance Statistical sampling Pitfalls in computerisation of accounting services Use of computer assisted audit techniques CAATs Audit reporting Auditing standards Along with recent development of the profession and cutting edge research findings this book boldly draws on economic theories to explain aspects of auditing Certain economic concepts that are applicable to all aspects of an audit are addressed for students and practitioners alike By utilising graphics tables and intriguing cases this book will serve as a useful companion for accounting and legal practitioners This is also a textbook for students preparing for university studies practical training and professional accounting examinations At the end of each chapter there are dozens of exercises cases and discussion questions for the benefits of teachers students and life long learners Published by City University of Hong Kong Press Security

Engineering for Cloud Computing: Approaches and Tools Rosado, David G., 2012-09-30 This book provides a theoretical and academic description of Cloud security issues methods tools and trends for developing secure software for Cloud services and applications Provided by publisher

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