

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

Camilla Rothe



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

Information Technology Control and Audit Sandra Senft, Frederick Gallegos, Aleksandra Davis, 2016-04-19 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 trend

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Audit and Assurance - Principles and Practices in Singapore (3rd Edition) Dr Ernest Kan, 2013-06-24

Encyclopedia of Information Science and Technology, Third Edition Khosrow-Pour, D.B.A., Mehdi, 2014-07-31 This 10 volume compilation of authoritative research based articles contributed by thousands of researchers and experts from all over the world emphasized modern issues and the presentation of potential opportunities prospective solutions and future directions in the field of information science and technology Provided by publisher

Research 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 Auditing IT Infrastructures for Compliance Martin M. Weiss, Michael G. Solomon, 2016 Auditing IT Infrastructures for Compliance Second Edition provides a unique in depth look at U S based Information systems and IT infrastructures compliance laws in the public and private sector This book provides a comprehensive explanation of how to audit IT infrastructures for compliance based on the laws and the need to protect and secure *Auditing IT Infrastructures for Compliance* Robert Johnson, Marty Weiss, Michael G. Solomon, 2022-10-11 The third edition of Auditing IT Infrastructures for Compliance provides a unique in depth look at recent U S based Information systems and IT infrastructures compliance laws in both the public and private sector Written by industry experts this book provides a comprehensive explanation of how to audit IT infrastructures for compliance based on the laws and the need to protect and secure business and consumer privacy data Using examples and exercises this book incorporates hands on activities to prepare readers to skillfully complete IT compliance auditing

Encyclopedia of Organizational Knowledge, Administration, and Technology Khosrow-Pour D.B.A., Mehdi, 2020-09-29 For any organization to be successful it must operate in such a manner that knowledge and information human resources and technology are continually taken into consideration and managed effectively Business concepts are always present regardless of the field or industry in education government healthcare not for profit engineering hospitality tourism among others Maintaining organizational awareness and a strategic frame of mind is critical to meeting goals gaining competitive advantage and ultimately ensuring sustainability The Encyclopedia of Organizational Knowledge Administration and Technology is an inaugural five volume publication that offers 193 completely new and previously unpublished articles authored by leading experts on the latest concepts issues challenges innovations and opportunities covering all aspects of modern organizations Moreover it is comprised of content that highlights major breakthroughs discoveries and authoritative research results as they pertain to all aspects of organizational growth and development including methodologies that can

help companies thrive and analytical tools that assess an organization's internal health and performance. Insights are offered in key topics such as organizational structure, strategic leadership, information technology management and business analytics among others. The knowledge compiled in this publication is designed for entrepreneurs, managers, executives, investors, economic analysts, computer engineers, software programmers, human resource departments and other industry professionals seeking to understand the latest tools to emerge from this field and who are looking to incorporate them in their practice. Additionally, academicians, researchers and students in fields that include but are not limited to business management, science, organizational development, entrepreneurship, sociology, corporate psychology, computer science and information technology will benefit from the research compiled within this publication.

Computing Handbook, Third Edition Heikki Topi, Allen Tucker, 2014-05-14. Computing Handbook, Third Edition. Information Systems and Information Technology demonstrates the richness and breadth of the IS and IT disciplines. The second volume of this popular handbook explores their close links to the practice of using managing and developing IT-based solutions to advance the goals of modern organizational environments. Established leading experts and influential young researchers present introductions to the current status and future directions of research and give in-depth perspectives on the contributions of academic research to the practice of IS and IT development, use and management. Like the first volume, this second volume describes what occurs in research laboratories, educational institutions and public and private organizations to advance the effective development and use of computers and computing in today's world. Research-level survey articles provide deep insights into the computing discipline, enabling readers to understand the principles and practices that drive computing education, research and development in the twenty-first century.

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 cybersecurity strategies. Featuring coverage on a broad range of topics such as forensic analysis, digital evidence and incident management, this book is ideally designed for researchers, developers, policymakers, government officials, strategists, security professionals, educators, security analysts,

auditors and students seeking current research on developing training models within cybersecurity management and awareness

INFORMATION TECHNOLOGY PROJECT MANAGEMENT, THIRD EDITION KELKAR, S. A.,2013-01-01 This book in its third edition is aimed at emphasizing the fundamental concepts associated with IT Project Management from a balanced perspective of theory and practice By presenting the information in an abstracted form this text guides the students through all phases of project life cycle i e initiation planning execution monitoring and control and closure Besides such general management activities this book comprehensively deals with all critical dimensions of project such as scope time cost quality human resources communication risk procurement and integrations in order to enhance the reader's understanding of technical competencies required in project management NEW TO THIS EDITION Incorporates all the changes brought about in PMBOK 2008 Fourth Edition and ISO9000 2008 Though the basic structure of this book remains the same several chapters have been modified and reorganized according to the latest trends This book is well suited for an academic course one semester on IT project management or for conducting an equivalent training programme for IT professionals IT project managers who are aspiring to get appropriate certification course based on PMBOK 2008 Fourth Edition from PMI USA will be greatly benefited by reading this book Besides this book will be equally useful for the software professionals who wish to grasp the essentials without attending a formal instructional course on the subject

Strategies for Information Technology Governance Van Grembergen, Wim,2003-07-01 The advent of the Information Society is marked by the explosive penetration of information technologies in all aspects of life and by a related fundamental transformation in every form of the organization Researchers business people and policy makers have recognized the importance of addressing technological economic and social impacts in conjunction For example the rise and fall of the dot com hype depended a lot on the strength of the business model on the technological capabilities available to firms and on the readiness of the society and economy at large sustain a new breed of business activity However it is notoriously difficult to examine the cross impacts of social economic and technological aspects of the Information Society This kind of work requires multidisciplinary work and collaboration on a wide range of skills Social and Economic Transformation in the Digital Era addresses this challenge by assembling the latest thinking of leading researchers and policy makers The book covers all key subject areas of the Information Society and presents innovative business models case studies normative theories and social explanations

CORE BANKING SOLUTION M. REVATHY SRIRAM,2013-09-05 This compact and concise study provides a clear insight into the concepts of Core Banking Solution CBS a set of software components that offer today's banking market a robust operational customer database and customer administration It attempts to make core banking solution familiar to the professionals and regulatory authorities who are responsible for the control and security of banks and shows that by using CBS banking services can be made more customer friendly This well organized text divided into two parts and five sections begins Part I with the need for core banking solution technology in banking system its implementation and

practice It then goes on to a detailed discussion on various technology implications of ATM Internet banking cash management system and so on Part I concludes with Business Continuity Planning BCP and Disaster Recovery Planning DCP Part II focuses on components of audit approach of a bank where the core banking solution has been in operation Besides usage of audit tools and study of audit logs have been discussed The Second Edition includes new sections on outsourcing of ATM operations printing of ATM card printing of Pin Mailers mobile banking Point of Sale POS financial inclusion vulnerability assessment penetration testing and so on Besides many topics have been discussed extensively and updated to make the book more comprehensive and complete Key Features Suggested checklists for performing audits are included An exclusive chapter is devoted to Case Studies based on fraudulent activities in banks due to lack of security and controls Useful Web references have been provided Contains relevant standards of international body ISACA USA This book would be useful for Chartered Accountants who are Auditors of various banks It would help the External System Auditors and the Auditors who perform concurrent system audit of banks and also the Officers of the Department of Banking Supervision of the Reserve Bank of India and others who have the responsibilities of regulating the security and controls in the banks In addition it would be extremely useful to the bankers who have Information Technology as one of the subjects for the CAIIB examination

China Foreign Enterprise Directory 3rd Edition - 2006 , Auditing Cloud Computing Ben Halpert, 2011-07-05 The auditor's guide to ensuring correct security and privacy practices in a cloud computing environment Many organizations are reporting or projecting a significant cost savings through the use of cloud computing utilizing shared computing resources to provide ubiquitous access for organizations and end users Just as many organizations however are expressing concern with security and privacy issues for their organization's data in the cloud Auditing Cloud Computing provides necessary guidance to build a proper audit to ensure operational integrity and customer data protection among other aspects are addressed for cloud based resources Provides necessary guidance to ensure auditors address security and privacy aspects that through a proper audit can provide a specified level of assurance for an organization's resources Reveals effective methods for evaluating the security and privacy practices of cloud services A cloud computing reference for auditors and IT security professionals as well as those preparing for certification credentials such as Certified Information Systems Auditor CISA Timely and practical Auditing Cloud Computing expertly provides information to assist in preparing for an audit addressing cloud computing security and privacy for both businesses and cloud based service providers **Information**

Resources Management: Concepts, Methodologies, Tools and Applications Management Association, Information Resources, 2010-04-30 This work is a comprehensive four volume reference addressing major issues trends and areas for advancement in information management research containing chapters investigating human factors in IT management as well as IT governance outsourcing and diffusion Provided by publisher [Always-On Enterprise Information Systems for Business 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 *Operational Auditing* Hernan Murdock, 2021-07-01 *Operational Auditing Principles and Techniques for a Changing World* 2nd edition explains the proven approaches and essential procedures to perform risk based operational audits It shows how to effectively evaluate the relevant dynamics associated with programs and processes including operational strategic technological financial and compliance objectives and risks This book merges traditional internal audit concepts and practices with contemporary quality control methodologies tips tools and techniques It explains how internal auditors can perform operational audits that result in meaningful findings and useful recommendations to help organizations meet objectives and improve the perception of internal auditors as high value contributors appropriate change agents and trusted advisors The 2nd edition introduces or expands the previous coverage of Control self assessments The 7 Es framework for operational quality Linkages to ISO 9000 Flowcharting techniques and value stream analysis Continuous monitoring The use of Key Performance Indicators KPIs and Key Risk Indicators KRIs Robotic process automation RPA artificial intelligence AI and machine learning ML and Adds a new chapter that will examine the role of organizational structure and its impact on effective communications task allocation coordination and operational resiliency to more effectively respond to market demands **Official (ISC)2 Guide to the CISSP CBK, Third Edition** Steven Hernandez, CISSP, 2012-12-21 Recognized as one of the best tools available for the information security professional and especially for candidates studying for the ISC 2 CISSP examination the Official ISC 2 Guide to the CISSP CBK Third Edition has been updated and revised to reflect the latest developments in this ever changing field Endorsed by the ISC 2 this book provides unrivaled preparation for the certification exam that is both up to date and authoritative Compiled and reviewed by CISSPs and ISC 2 members the text provides an exhaustive review of the 10 current domains of the CBK

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