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Why Are Information Technology Controls and Audit Important?

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An information technology audit, or information systems audit, is an examination of the management controls within an Information technology (IT) infrastructure. The evaluation of obtained evidence determines if the information systems are safeguarding assets, maintaining data integrity, and operating effectively to achieve the organization's goals or objectives.

Information technology audit - Wikipedia

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Information Technology Control and Audit - Taylor & Francis

Information Technology Control And Audit by Senft, Sandra/ Gallegos, Frederick "Preface This book is designed to meet the increasing need for information technology (IT) and audit professionals to understand IT governance and controls required to manage this key resource.

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EXECUTIVE SUMMARY TO HELP AUDITORS COPE WITH THE ISSUES surrounding the explosive growth in information technology use, the ASB issued SAS no. 94, The Effect of Information Technology on the Auditor ' s Consideration of Internal Control in a Financial Statement Audit. SAS NO. 94 PROVIDES AUDITORS WITH GUIDANCE on IT ' s effect

IT and the Audit

control requires new methods of auditing. With the increase in the investment and dependence on computerised systems by the auditees, it has become imperative for audit to change the methodology and approach to audit because of the risks to data integrity, abuse, privacy issues etc. An independent audit is required to provide assurance that adequate

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