1.	Record Nr.	UNINA9910141312103321
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	Titolo	Auditor's guide to IT auditing [[electronic resource] /] / Richard E. Cascarino
	Pubbl/distr/stampa	Hoboken, N.J., : Wiley, c2012
	ISBN	1-119-20372-4
		1-118-23907-5
		1-280-58854-3
		9786613618375
		1-118-22584-8
	Edizione	[2nd ed.]
	Descrizione fisica	1 online resource (456 p.)
	Collana	Wiley corporate F&A series
	Classificazione	BUS003000
	Altri autori (Persone)	CascarinoRichard
	Disciplina	658/.0558
	Soggetti	Electronic data processing - Auditing
		Auditing
	Lingua di pubblicazione	Inglese
	Formato	Materiale a stampa
	Livello bibliografico	Monografia
	Note generali	Rev. ed. of: Auditor's guide to information systems auditing.
		Includes index.
	Nota di bibliografia	Includes bibliographical references and index.
	Nota di contenuto	Auditor's Guide to IT Auditing; Contents; Preface; PART I: IT AUDIT PROCESS; Chapter 1: Technology and Audit; Technology and Audit; Batch and Online Systems; Electronic Data Interchange; Electronic Business; Cloud Computing; Chapter 2: IT Audit Function Knowledge; Information Technology Auditing; What Is Management?; Management Process; Understanding the Organization's Business; Establishing the Needs; Identifying Key Activities; Establish Performance Objectives; Decide the Control Strategies; Implement and Monitor the Controls; Executive Management's Responsibility and Corporate Governance Audit RoleConceptual Foundation; Professionalism within the IT Auditing Function; Relationship of Internal IT Audit to the External Auditor; Relationship of IT Audit to Other Company Audit Activities; Audit Charter; Charter Content; Outsourcing the IT Audit Activity; Regulation, Control, and Standards; Chapter 3: IT Risk and Fundamental Auditing Concepts; Computer Risks and Exposures; Effect of Risk; Audit and Risk; Audit Evidence; Conducting an IT Risk-Assessment Process; NIST SP 800 30 Framework; ISO 27005; The

"Cascarino Cube"; Reliability of Audit Evidence; Audit Evidence Procedures

Responsibilities for Fraud Detection and PreventionNotes; Chapter 4: Standards and Guidelines for IT Auditing; IIA Standards; Code of Ethics; Advisory; Aids; Standards for the Professional Performance of Internal Auditing; ISACA Standards; ISACA Code of Ethics; COSO: Internal Control Standards; BS 7799 and ISO 17799: IT Security; NIST; BSI Baselines; Note; Chapter 5: Internal Controls Concepts Knowledge; Internal Controls; Cost/Benefit Considerations; Internal Control Objectives; Types of Internal Controls; Systems of Internal Control; Elements of Internal Control

Manual and Automated SystemsControl Procedures; Application Controls; Control Objectives and Risks; General Control Objectives; Data and Transactions Objectives; Program Control Objectives; Corporate IT Governance; COSO and Information Technology; Governance Frameworks; Notes; Chapter 6: Risk Management of the IT Function; Nature of Risk; Risk-Analysis Software; Auditing in General; Elements of Risk Analysis; Defining the Audit Universe; Computer System Threats; Risk Management; Notes; Chapter 7: Audit Planning Process; Benefits of an Audit Plan; Structure of the Plan; Types of Audit Chapter 8: Audit ManagementPlanning; Audit Mission; IT Audit Mission; Organization of the Function; Staffing; IT Audit as a Support Function; Planning; Business Information Systems; Integrated IT Auditor versus Integrated IT Audit; Auditees as Part of the Audit Team; Application Audit Tools; Advanced Systems; Specialist Auditor; IT Audit Quality Assurance; Chapter 9: Audit Evidence Process; Audit Evidence; Audit Evidence Procedures; Criteria for Success; Statistical Sampling; Why Sample?; Judgmental (or Non-Statistical) Sampling; Statistical Approach; Sampling Risk; Assessing Sampling Risk

Planning a Sampling Application

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