1.
Record Nr.	UNINA9910820071803321
Autore	Cascarino Richard
Titolo	Auditor's guide to IT auditing / / Richard E. Cascarino
Pubbl/distr/stampa	Hoboken, N.J., : Wiley, c2012
ISBN	9786613618375
	9781119203728
	1119203724
	9781118239070
	1118239075
	9781280588549
	1280588543
	9781118225844
	1118225848
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

Sommario/riassunto	Step-by-step guide to successful implementation and control of IT systems-including the Cloud Many auditors are unfamiliar with the techniques they need to know to efficiently and effectively determine whether information systems are adequately protected. Now in a Second Edition, Auditor's Guide to IT Auditing presents an easy, practical guide for auditors that can be applied to all computing environments.Follows the approach used by the Information System Audit and Control Association's model curriculum, making this book a practical approach to IS auditingServ