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Information technology audit - Wikipedia  
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Information technology controls - Wikipedia  
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.

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The new fifth edition of Information Technology Control and Audit has been significantly revised to include a comprehensive overview of the IT environment,

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In business and accounting, information technology controls (or IT controls) are specific activities performed by persons or systems designed to ensure that business objectives are met. They are a subset of an

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enterprise's internal control.IT control objectives relate to the confidentiality, integrity, and availability of data and the overall management of the IT function of the business ...

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risk, control, and governance issues surrounding technology. The goal of this GTAG is to help internal auditors become more comfortable with general IT controls so they can talk with their Board and exchange risk and control ideas with the chief information officer (CIO) and IT management. This GTAG

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describes how members of governing bodies,

### Information Technology Risk and Controls

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.

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IT and the Audit - Journal of Accountancy  
Information Technology General Controls Audit  
Report Page 2 of 5 Scope: The scope of our  
audit encompassed the examination and  
evaluation of the internal control structure  
and procedures controlling information  
technology general controls as implemented by  
ITS. The scope also included a review of  
access rights assigned to users of PeopleSoft

Information Technology Control and Audit by  
Sandra Senft

The role of information technology (IT)  
control and audit has become a critical

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mechanism for ensuring the integrity of information systems (IS) and the reporting of organization finances to avoid and hopefully prevent future financial fiascos such as Enron and WorldCom.

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The new Information Technology Control and Audit 5th edition (PDF) has been significantly revised to include a comprehensive overview of the IT environment, including new legislation, revolutionizing technologies, audit process, strategy,

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