Computer Audit

Ronan Fitzpatrick
School of Computing
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Texts and readings

Audit

- The final report on a formal or official examination and verification of an account book.
  New Penguin English Dictionary
- Adopted by IS industry and extended to embrace formal or official examination of many other facets of the industry (e.g., efficiency audit, security audit, safety-critical audit).

IS Audit

- Audit trail
  - A set of records that collectively provides documentary evidence of processing used to aid in tracing from original transactions forward to related records and reports and/or backwards from records and reports to their component source transactions.
  Longley & Shain

- BCS Part 1 Syllabus
  - Audit and cost controls
  - Post-implementation audit
  - Efficiency audits
- Other Audits
  - Security audit
  - Safety-critical audit
  - Legal audit
IS Audit

• Auditability
  – The ease with which conformance to standards can be checked.

IS Audit

• External Audit
• Internal Audit

Testing Vs Auditing

• **Testing** confirms that software meets the requirements specification and that the requirements meet the need.

• **Auditing** confirms that routine operational processing is adequate, accurate and in keeping with procedure and practice.

Questions