



*Information Systems
Audit and Control
Association*

STANDARDS FOR INFORMATION SYSTEMS AUDITING

010 AUDIT CHARTER

010.010 Responsibility, Authority and Accountability

The responsibility, authority and accountability of the information systems audit function are to be appropriately documented in an audit charter or engagement letter.

020 INDEPENDENCE

020.010 Professional Independence

In all matters related to auditing, the information systems auditor is to be independent of the auditee in attitude and appearance.

020.020 Organisational Relationship

The information systems audit function is to be sufficiently independent of the area being audited to permit objective completion of the audit.

030 PROFESSIONAL ETHICS AND STANDARDS

030.010 Code of Professional Ethics

The information systems auditor is to adhere to the Code of Professional Ethics of the Information Systems Audit and Control Association.

030.020 Due Professional Care

Due professional care and observance of applicable professional auditing standards are to be exercised in all aspects of the information systems auditor's work.

040 COMPETENCE

040.010 Skills and Knowledge

The information systems auditor is to be technically competent, having the skills and knowledge necessary to perform the auditor's work.

040.020 Continuing Professional Education

The information systems auditor is to maintain technical competence through appropriate continuing professional education.

050 PLANNING

050.010 Audit Planning

The information systems auditor is to plan the information systems audit work to address the audit objectives and to comply with applicable professional auditing standards.

060 PERFORMANCE OF AUDIT WORK

060.010 Supervision

Information systems audit staff are to be appropriately supervised to provide assurance that audit objectives are accomplished and applicable professional auditing standards are met.

060.020 Evidence

During the course of the audit, the information systems auditor is to obtain sufficient, reliable, relevant and useful evidence to achieve the audit objectives effectively. The audit findings and conclusions are to be supported by appropriate analysis and interpretation of this evidence.

070 REPORTING

070.010 Report Content and Form

The information systems auditor is to provide a report, in an appropriate form, to intended recipients upon the completion of audit work. The audit report is to state the scope, objectives, period of coverage, and the nature and extent of the audit work performed. The report is to identify the organisation, the intended recipients and any restrictions on circulation. The report is to state the findings, conclusions and recommendations and any reservations or qualifications that the auditor has with respect to the audit.

080 FOLLOW-UP ACTIVITIES

080.010 Follow-Up

The information systems auditor is to request and evaluate appropriate information on previous relevant findings, conclusions and recommendations to determine whether appropriate actions have been implemented in a timely manner.