

Application Controls Audits

Introduction

Applications are software programs that facilitate an organisation's key business processes including finance, human resources, case management, licensing and billing. Applications also facilitate specialist functions that are unique and essential to individual entities.

Each year we review a selection of important applications that agencies rely on to deliver services. We focus on the key controls that ensure data is completely and accurately captured, processed and maintained. Failings or weaknesses in these controls have the potential to affect other organisations and the public. Impacts range from delays in service and loss of information, to possible fraudulent activity and financial loss.

Audit focus and scope

We reviewed key business applications at 5 agencies. Each application is important to the operations of the agency and may affect stakeholders, including the public, if the application and related processes are not managed appropriately.

The 5 agency applications we reviewed were:

1. **Image and Infringement Processing System (IIPS)** – Western Australian Police
2. **Navigate** – Department of Racing, Gaming and Liquor
3. **Laboratory Information Management Systems (LIS)** – Chemistry Centre
4. **Case Management and Intelligence System (CMIS)** – Corruption and Crime Commission
5. **Project and Contract Management (PACMAN)** – Department of Finance

Our application reviews look at the systematic processing and handling of data in the following categories:

1. **Policies and procedures** – are appropriate and support reliable processing of information
2. **Security of sensitive information** – controls exist to ensure integrity, confidentiality and availability of information at all times
3. **Data input** – information entered is accurate, complete and authorised
4. **Backup and recovery** – is appropriate and in place in the event of a disaster
5. **Data output** – online or hard copy reports are accurate and complete
6. **Data processing** – information is processed as intended, in an acceptable time
7. **Segregation of duties** – no staff perform or can perform incompatible duties
8. **Audit trail** – controls over transaction logs ensure history is accurate and complete
9. **Masterfile maintenance, interface controls, data preparation** – controls over data preparation, collection and processing of source documents ensure information is accurate, complete and timely before the data reaches the application.

Information System Audit Report

WJ Hussar



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Information Systems Audit Report Western Australia. Office of the Auditor General, 2014 *CISA - Certified Information Systems Auditor Study Guide* Hemang Doshi, 2020-08-21 This CISA study guide is for those interested in achieving CISA certification and provides complete coverage of ISACA's latest CISA Review Manual 2019 with practical examples and over 850 exam oriented practice questions Key Features Book Description Are you looking to prepare for the CISA exam and understand the roles and responsibilities of an information systems IS auditor The CISA Certified Information Systems Auditor Study Guide is here to help you get started with CISA exam prep This book covers all the five CISA domains in detail to help you pass the exam You'll start by getting up and running with the practical aspects of an information systems audit The book then shows you how to govern and manage IT before getting you up to speed with acquiring information systems As you progress you'll gain knowledge of information systems operations and understand how to maintain business resilience which will help you tackle various real world business problems Finally you'll be able to assist your organization in effectively protecting and controlling information systems with IT audit standards By the end of this CISA book you'll not only have covered the essential concepts and techniques you need to know to pass the CISA certification exam but also have the ability to apply them in the real world What you will learn Understand the information systems auditing process Get to grips with IT governance and management Gain knowledge of information systems acquisition Assist your organization in protecting and controlling information systems with IT audit standards Understand information systems operations and how to ensure business resilience Evaluate your organization's security policies standards and procedures to meet its objectives Who this book is for This CISA exam study guide is designed for those with a non technical background who are interested in achieving CISA certification and are currently employed or looking to gain employment in IT audit and security management positions *IT Auditing: An Adaptive Process* , **IT Auditing: An Adaptive Process** Robert E. Davis, MBA, CISA, CICA, **Information Systems Audit Process** S. Rao Vallabhaneni, 1983 *Security Controls Evaluation, Testing, and Assessment Handbook* Leighton Johnson, 2019-11-21 Security Controls Evaluation Testing and Assessment Handbook Second Edition provides a current and well developed approach to evaluate and test IT security controls to prove they are functioning correctly This handbook discusses the world of threats and potential breach actions surrounding all industries and systems Sections cover how to take FISMA NIST Guidance and DOD actions while also providing a detailed hands on guide to performing assessment events for information security professionals in US federal agencies This handbook uses the DOD Knowledge Service and the NIST Families assessment guides as the basis for needs assessment requirements and evaluation efforts Provides direction on how to use SP800 53A SP800 115 DOD Knowledge Service and the NIST Families assessment guides to implement thorough evaluation efforts Shows readers how to implement proper evaluation testing assessment procedures and methodologies with step by step walkthroughs of all key concepts Presents assessment

techniques for each type of control provides evidence of assessment and includes proper reporting techniques **Audit Report**, 1982 **Federal Register**, 1991 Information System Audit Report, Office of the State Comptroller Connecticut. Auditors of Public Accounts, 2001 **Enterprise Networks and Telephony** Solange Ghernaouti-Helie, Arnaud Dufour, 2012-12-06 A revised and updated translation of the French original this work deals effectively with local area network technologies and management offering a broad overview of enterprise telecommunication technologies Also covered is computer telephony integration CTI through a presentation of the main technologies of the domain A functional description of the main features of network operating systems is proposed and illustrated by Novell IntraNetWare and Windows NT examples with special emphasis offered on business applications and management issues of these topics The main interest of the book resides in the dual approach of enterprise networks covering both technical and managerial elements providing a global understanding of business applications and management of telecommunications to IT professionals and students Concrete tools and methods are described thus offering practical advice of immediate relevance **Annual report** South Africa. Department of Water Affairs and Forestry, 2001 *Single Audit Report for the Year Ended ...* Georgia, 2001 Auditing & Systems Irvin N. Gleim, William A. Hillison, Grady M. Irwin, 2003 Report of the Auditor-General Upon Audits, Examinations and Inspections Under the Audit and Other Acts Australia. Auditor-General's Office, 1984 **Report of the Auditor on the Work of the Office of the Auditor and on the Accounts of the Government of Bermuda for the Financial Year ...** Bermuda Islands, 1997 **"Code of Massachusetts regulations, 2014"**, 2014 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020 **"Code of Massachusetts regulations, 2016"**, 2016 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020 "Code of Massachusetts regulations, 2015", 2015 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020 The Massachusetts register, 1987-08-07 "Code of Massachusetts regulations, 2013", 2013 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020

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