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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 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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Information technology controls - Wikipedia
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surrounding the explosive growth in
information technology use, the ASB issued

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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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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,

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audits--including cloud computing, web-based applications, and server ...

Information technology audit - Wikipedia
Information technology audits determine whether IT controls protect corporate assets, ensure data integrity and are aligned with the business's overall goals. IT auditors examine not only physical security controls, but also overall business and financial controls that involve information technology systems.

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Information Technology Control and Audit by
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The role of information technology (IT) control and audit has become a critical 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.

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

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technology general controls as implemented by ITS. The scope also included a review of access rights assigned to users of PeopleSoft

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

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objectives.

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