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Internal Auditors Using Data Information Technology Audit

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ABSTRACT: In this paper, the objective pursued, the primary objective is to produce the calculable time that the inner auditors on audit organization's information/ data Technology pay. The second objective of this paper is to spot the key variables associated information/data Technology audits by internal auditors. As a result of this study is to analyze the utilization of subtle information/data technologies so as to take care of a competitive advantage and to appreciate the economic edges is crucial.

KEYWORDS: Information Technology, Audit, Internal Audit, Information Systems, Certified Chartered Accountant

INTRODUCTION: The employees at varying levels of the business units to perform daily activities of their IT systems. In fact, electronic documents square measure exchanges paper documents. In fact, it is troublesome to search out firms that a minimum of one in all the areas of financial news, operational and compliance functions; they ought to not use the data. PC info systems and knowledge technology became a vital part of most organizations. Consequently, in cases such as for guaranteeing that systems square measure controlled enough, safe enough, and as i discussed, the act is needed for IT audits. Thus, factors that square measure related to this kind of audit, square measure vital. Curtise and colleagues determined that the superior board on account of public firms need auditors to the necessity to develop and maintain internal controls and auditing skills within the field of IT systems has. Additionally, the Sarbanes Oxley Act (Sox) complete reliance on external auditors to produce steerage to firms within the field of IT audits is troublesome. Thanks to the character of data systems among the organization, responsibilities square measure progressively to blame for internal auditors to audit the organization, while Sachs (2002), place significant pressure on internal auditors among the organization is (Smart execs, 2009).before Sachs were common in organizations that freelance auditors to help with the coming up with, implementation and management system audits, as well as audits of data technology use. However Sachs, the case has modified in 2 vital Ways. First, the incumbent auditors, alternative licensed to produce specific services, love monetary info systems design and implementation of internal audit outsourcing services square measure (SOX, 2000); second, Sachs, completely the responsibility of documenting and evaluating the systems of control to the management of outsourced that in turn delegated this responsibility to the interior auditors have vital prices. Because internal auditors square measure increasingly recognized as a good mechanism of company governance, internal audit, vital prices in several organizations are inevitable. Sachs major stock exchanges such as rules and rules by any securities market for companies listed on the securities market has created a restricted house to avoid the value of internal audit in America. Also, the laws of the many alternative countries love the UK and Australia, all firms to own an interior audit has been encouraging. Considerable prices of internal audits, a square measure regarding the quality of recent info technology, so investments in firms with high rate have inflated throughout the past

decade. To accomplish the second goal of the analysis is to investigate the variables that doubtless with IT audits conducted by the interior auditor associate. IT audits embrace aspects of pc info systems, evaluation, correct implementation, operation and management of pc resources. IT audits additionally enclosed the analysis of data systems by reviewing documents, personal interviews and review of huge knowledge set victimization pc programs. Auditing standards ought an IT to audit to be performed when:

a. Client use of complicated business systems and depends heavily thereon controls.
b. Client several changes in IT systems square measure created or replaced.
c. The shopper has been widely shared knowledge between internal structure systems.
d. Client use of rising technologies.
e. High level of audit documentation is electronic.

In the next sections, severally, on the construct and definition of IT audit, IT audit thanks to the kinds of IT audit and risk factors related to IT audit by the interior auditor mentioned.

INFORMATION TECHNOLOGY AUDIT: Audit of Information technology was first introduced in the mid-1960s. Since then it has had a tremendous advances in information technology have occurred. With the arrival of these new technologies in the field of trade, huge changes in information technology audit coatings. IT audit, IT-based system to help auditors in the process of planning, executing, controlling, and directing the audit is completed. Advances in information technology have led firms to conduct trade of new tools such as electronic exchange of data and databases used. In fact, users demand the audit profession has changed and they want to know what the comments are corporate auditors about the reliability of data updates. So we can say that the progress of information technology has increased the demand for IT audit. Audit IT audit and audit automatic processing of computer data call. This type of audit, an audit of the electronic data processing is also called. IT Audit, enables auditors to audit issues directly and through modern communication tools to access. In fact, today many companies use different systems for processing electronic data processing accounting data, the only way to check and validate reports, audit information technology. IT audit or audit of information systems, IT infrastructure is a test of controls. In fact, systematic process of collecting and evaluating information technology audit objective evidence supporting one or more claims of the information systems, procedures and operations of an organization. Assessment of evidence obtained during the audit shows that information systems are safe, properly maintained and operation data in an efficient organizational goals are met. This type of audit may coincide with the audited financial statements, internal audit, or other forms of accreditation services to be performed. IT audit should not be confused with the financial audit. Although there may be some slight similarities exist between the audit, but the goal is primary a financial audit, assess whether the financial statements of a company with accepted accounting principles and standards compliant or not. The main tasks of an IT audit, evaluation of system performance and security programs, especially the ability of organizations to support transmission and distribution assets and correct information between authorized persons. However, the question that arises is that the IT auditor should be what kind of experience. The answer is specialized in the field of IT audit, there is no experience require this type of audit. IT auditors as auditors of the financial or operational start, while others come from recognized certification as certified Information systems auditor grants. The title suggests that professionals get past the hard test and gain experience, training and personal competencies; skills needed to do something that

they expected to obtain and have. IT audit to be "the process of gathering and analyzing evidence in IT environments to achieve the goals of pre-defined audit" defined. Audit objectives vary depending on the nature of the audit. The financial audit, the primary objective of the audit report, an independent report on the integrity and fairness of the financial statements will be audited entity. However, if the activities of the unit so remarkable computerized audit, the auditor should be to what extent the IT system relied on the opinions of professional. Of the auditor's procedures and actions to achieve such a comment is assumed, the so called IT auditing. The Information systems audit completely generalized because of the complexity and cost of large-scale information systems. As time goes beyond information-processing computer to perform a task. Computers were initially used only in large organizations that charge high prices and exorbitant costs of their operations on coming. The advent of microcomputers and the rapid decline in the price of computer technology, intermediate institutions are also able to use the advantages of computers in processing the data. Even in small organizations and small broad access to powerful computers and computer software packages has led to the widespread deployment. As a result, auditors are increasingly faced with the challenge of gathering audit evidence of the IT environment. The large number and variety of risks need to audit the IT people.

PROPOSED IT AUDITING: Professional audit, IT audit have been introduced to different categories, but three regular and special ways to carry out an audit of information technology there. First, the audit process of technological innovation. The purpose of this audit, planning is a form of risk for current and future projects. The audit examined the types of technologies used by the company and also to assess the market for these technologies, organization and evaluation of each project component industries of the project or product related organizations, groups. Other forms of information technology audit, the audit of innovations. The audit, as the name implies, means of innovation capabilities of audit firms compared to other competitors. This type of auditing, research facilities and research and development company to test and evaluate the evidence supporting the new products generated deals. The third form of IT audit, audit technological status. The audit also technologies that already exist in the companies and technologies that the company needs to achieve it, check. Section 404 of the Sarbanes Oxley Act, requires that managers limited effectiveness of internal control systems in their organization over the course of financial reporting and the independent auditors to assess the effectiveness of the systems of internal control requires verifying. due to the increasing use of sophisticated technologies such as enterprise resource management systems by companies, evaluating the effectiveness of internal controls increased use of IT audit procedures need to Gelinas and colleagues (Gelinas et al., 2008) believe that Sachs (2002) the importance of knowledge related to accounting information systems for auditors has increased. A similar law in other countries (such as law firms in Australia and the UK) is responsible for management and an auditor with respect to the internal control systems has increased. While Gelinas and colleagues (2008) primarily related to the importance of accounting information systems refer to independent auditors, the internal auditors have expressed similar argument could be made, so that the internal auditor's knowledge and expertise can help manage the system organizations to accomplish the sax section 404.I presented the results of a skill set by Bush, broad. Although he stated that the level of IT skills are necessary for the auditor to believe that at least 25% of the stated conditions requires an amount of experience. These findings indicate that the IT skills that have been identified by Bush I may auditors IT professionals with

different ratings and different experience levels are used. IT audit skills largely because IT auditors to audit and should be in the field of information technology and professional expertise. Information Systems audit and control association, in addition to rigorous testing requirements for certification as an auditor to confirm information systems, having at least 5 years of experience as an imperative. Also from an audit perspective, internal auditors that are customary audit compliance, operational and financial organizations do, you may need to have professional expertise in information technology, so that the implementation, operation and maintenance of IT systems in an organization, have the skills. If internal auditors have the skills, you will likely be able to perform IT audits and if unable to do so is not audited by other sectors such as IT (Information Systems Management) have been outsourced or done or jointly outsourcing is complete. Thus, we can conclude that the knowledge and technical skills essential for IT audit. Substitute for technical knowledge, professional certificates such as certificates of Information Systems Auditor, certified internal auditor or chartered accountant is issued by professional organizations or regulatory. (Tubbs, 1992; Janvrin et al., 2008), for example, evidence from the literature suggests people who have a record chartered accountant or Certified information systems auditor, they are compared to those without these documents, and they will have more progress. (Wier et al., 2000) 85 percent of the jobs auditors are attributed to the in information technology, the need for or professional certificates are to be preferred to have the documents and certificates, or the way work is required to obtain these documents. This evidence suggests that the relevant professional certification such as certified Information Systems auditor or certified internal auditor or certified management accountant, is directly related to IT auditing. But as previously mentioned, in addition to IT auditor's specialized IT knowledge, skill sets needed for financial audit. Information systems audit and control association of additional skills and knowledge that is responsible for the certification audit, information systems, information systems auditor certification test are more related to time spent internal auditor by the audit information is. But since the certificates certified Internal auditor and certified management accountant general nature (eg the certification audit, information systems tend to have fewer IT), IT audit them regularly and not associated with the rule. Topics related to professional certificates, continuing professional education as an important factor to prepare for audits of internal audit at the same time as the IT audit. Continuous professional training in many professional organizations (such as the America society of certified public accountants, Institute of internal auditors) a requirement to maintain professional certification. For example, the institute of Internal auditor's standards require that internal auditor shall be 24 months, 80 hours of training. But probably the only part of continuing professional education that focuses on information technology, for internal auditors to audit information is useful. Internal audit, IT audit is directly related to age. some researchers believe that the audit senior managers in determining the duration of the assignment given to the various types of audits, including audits information technology, power and influence are more likely to be experienced audit Senior managers, who are interested in serving more time on traditional audit to audit IT. Other factors linked with IT audit, the size of the organization. Larger companies may spend more time IT audit to smaller companies. The auditors who have a bachelor's degree or higher, compared to those who were undergraduate students, more time was spent on IT auditing.

CONCLUSIONS: In this paper, the utilization of the literature, factors related to IT audit by internal

auditors known. Certified info systems auditor's findings show a right away relationship with the IT audit. Therefore, it's cheap to conclude that AN increasing range of pros within the info systems auditor certification, leading to a corresponding increase in IT audit can. Certifications, certified auditor and authorized management comptroller, an important relationship with their IT audit, IT audit are reciprocally regarding the CPA certification. Since several of the organization's internal auditors from the candidates certified comptroller or alternative professional use certificates, the question is Whether, considering the inverse relationship between certification and audit conducted controller, certified controller with a lot of and a lot of info systems auditor ought to use beneath whether or not for a lot of investigators square measure required to answer this question. Another finding is that education at the essential level or at the amount of experience is directly regarding IT auditing. Analysis additionally indicates a right away impact on the interior auditor audits the age of data technology. Auditor older longer is spent thereon auditing. Finally, the same topic for future studies may examine the variations in IT audit by varied industries. For instance, one would expect the IT audit by the interior auditor in technology firms, the larger of the audit in government departments.

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