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their use of technology, new techniques for evaluating them were required This chapter This chapter focuses on computer or information systems (IS) auditing

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• Assurance is provided by the IT controls within the system of internal controls This assurance should be continuous and provide a reliable trail of evidence • The

internal auditor's assurance is an independent and objective assessment that the IT-related controls are operating as intended This assurance is based

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### **IT Audit Process - AGO**

An Information Technology (IT) audit is an audit of an organisation's IT systems, operations and related control processes It can be carried out in connection with a financial statements audit, selective audit or thematic audit The objectives in an IT audit include: Why are IT Audits important? With the widespread use of IT systems and the large amounts of data stored on such systems, it

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