



Information Systems Auditing: The IS Audit Study and Evaluation of Controls Process

Robert E. Davis MBA CISA CICA

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IS audit area study and evaluation mastery reflects professional experience and training. Regarding subject mastery, this booklet contains a detail control system review, analysis, and evaluation process for IS audits; which can be translated, if practiced, into professional experience. Chronologically, this monograph describes required audit steps performed during an audit area assignment. Specifically, internal and external controls study and evaluation are described from an ISA's perspective, while simultaneously presenting other equivalent audit standards and guidelines. Furthermore, audit risk and testing reassessment are discussed at this monograph's conclusion.

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