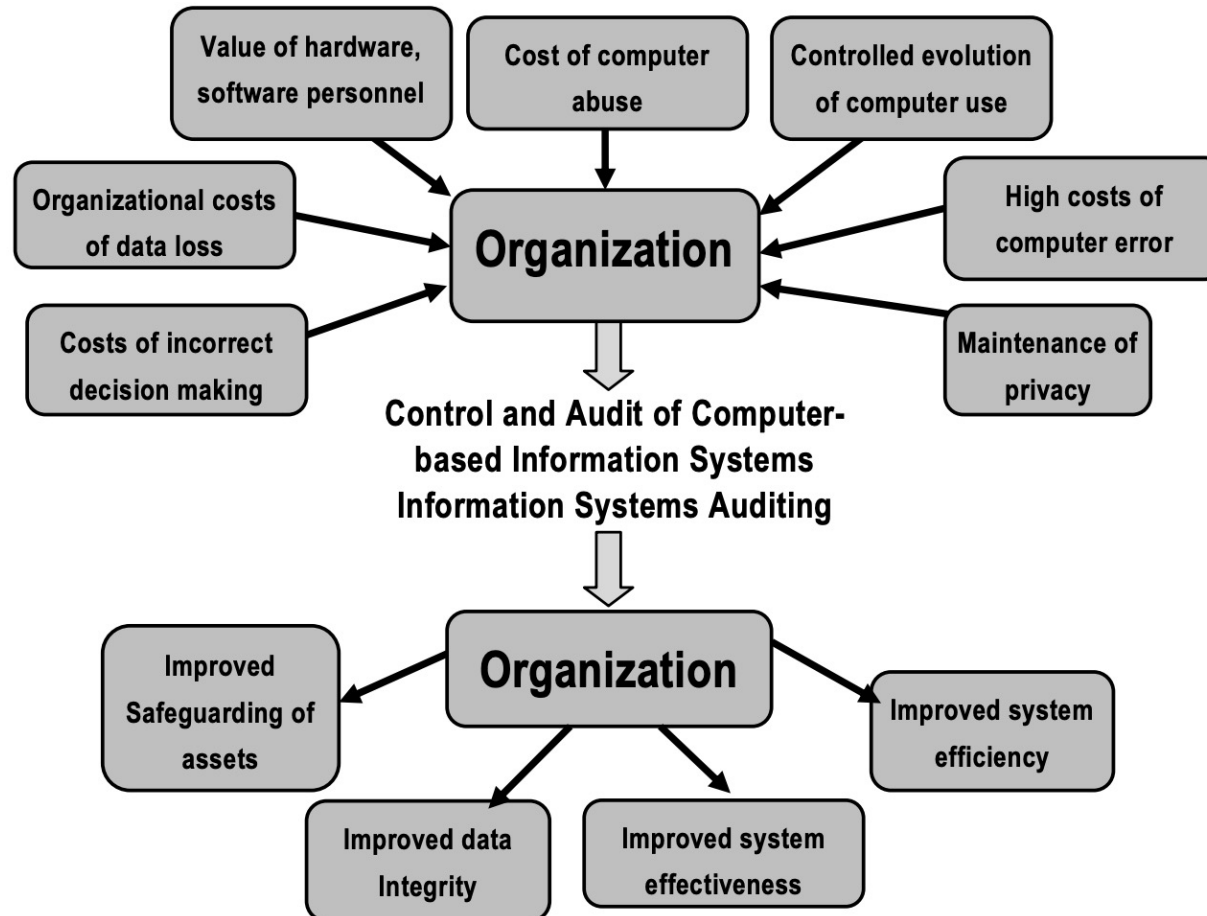# General IS Audit Procedure

Need Information System Audit

Step Audit Process
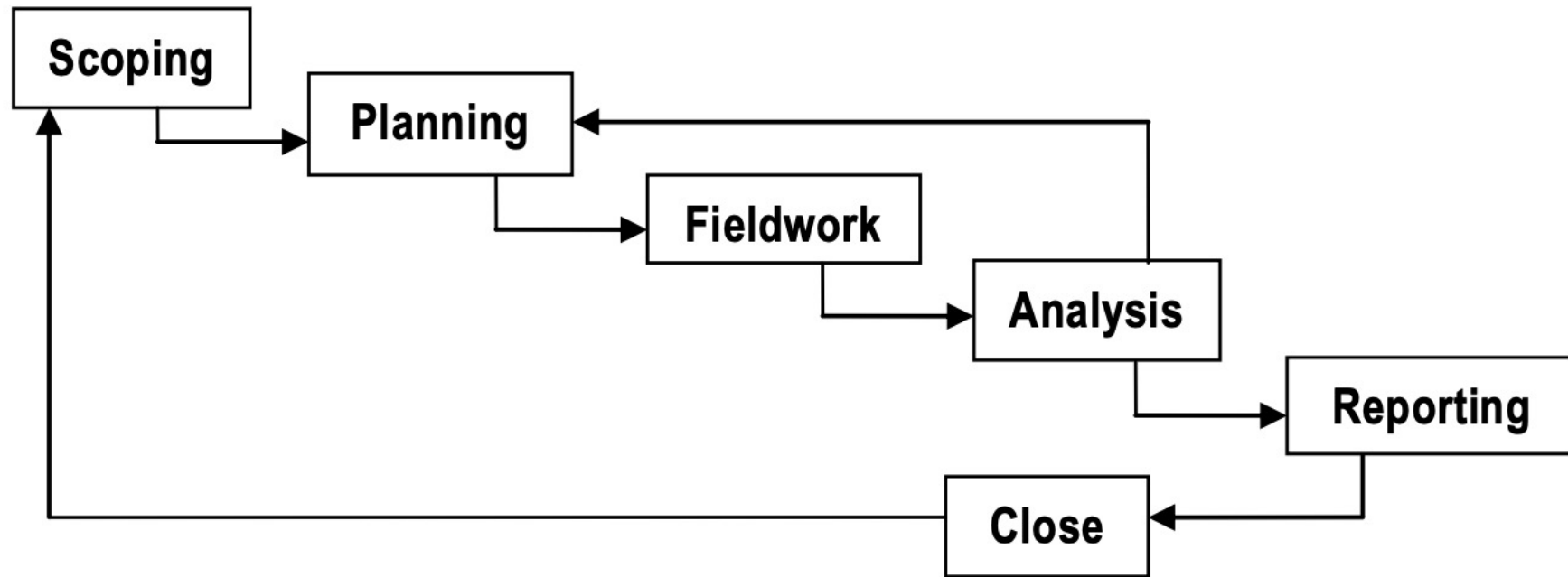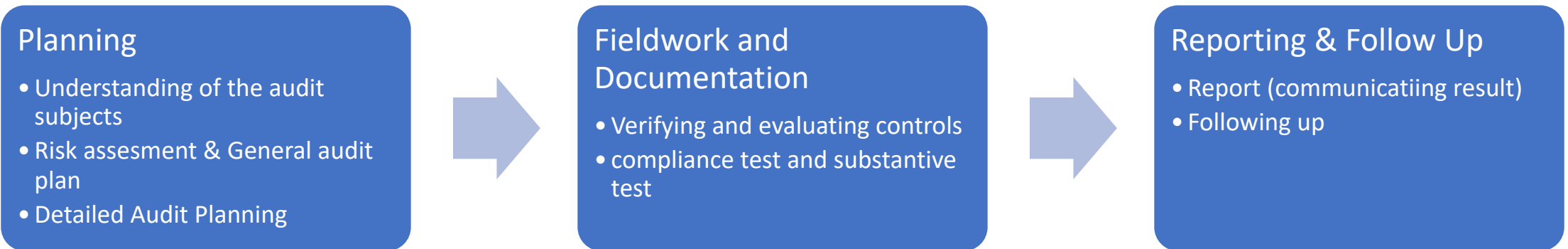

Fig. 6.3.1: Steps in IS Audit process

General IS Audit Procedure

Planning

- Understanding of the audit subjects
- Risk assesment & General audit plan
- Detailed Audit Planning

Fieldwork and Documentation

- Verifying and evaluating controls
- compliance test and substantive test

Reporting & Follow Up

- Report (communicatiing result)
- Following up

Understanding of the audit areas/subjects

- Audit areas
    - Sensitive Information
    - Common risk
    - Regulations
    - General IT Architecture
    - Control breach

Understanding of the audit areas/subjects

- Audit Subjects
  - Sensitive Information
  - Policies and procedures
  - Business Practices
  - IT Architecture
  - Outsource
  - Interview key managers
  - Tour key organization facility
  - Prior audit report
  - Environtment Change