

Chapter 8

Information Systems Controls for System Reliability— Part 1: Information Security

Learning Objectives

After studying this chapter, you should be able to:

1. Discuss how the COBIT framework can be used to develop sound internal control over an organization's information systems.
2. Explain the factors that influence information systems reliability.
3. Describe how a combination of preventive, detective, and corrective controls can be employed to provide reasonable assurance about information security.

INTEGRATIVE CASE NORTHWEST INDUSTRIES

Jason Scott's next assignment is to review the internal controls over Northwest Industries' information systems. Jason realizes that the Committee of Sponsoring Organizations (COSO) Enterprise Risk Management (ERM) framework does not specifically address information technology. A friend who is an information systems auditor for a major international audit firm tells him that the Control Objectives for Information and Related Technology (COBIT) framework developed by ISACA (formerly the Information Systems Audit and Control Association, but now goes by its acronym only) discusses internal controls and governance issues related to information systems. It also provides specific suggestions for how to audit information systems controls and identifies those information systems controls most directly relevant to achieving compliance with the requirements of the Sarbanes-Oxley Act.

Jason obtains a copy of the COBIT framework and is impressed by its thoroughness. He finds particularly helpful the report that explains how specific information technology (IT) controls relate to Sarbanes-Oxley, and he decides that he will begin his review of Northwest Industries' accounting system by focusing on the controls designed

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Lei Huang



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