

**NEW ZEALAND INSTITUTES OF TECHNOLOGY AND POLYTECHNIC  
QUALIFICATIONS IN INFORMATION & COMMUNICATIONS TECHNOLOGY**

**PRESCRIPTION: AS700 AUDITING SYSTEMS**

AIM OF MODULE:	To enable students to conduct audits of systems under development, operational systems, and the general computer environment.
CREDITS:	7
KNOWLEDGE ASSUMED FROM:	SC600 System Controls SI600 System Implementation
STUDENT LEARNING HOURS:	70
CONTENT REVISED:	1998
PRESCRIPTION EXPIRY DATE:	Nov 2011

**Level and Assessment Schedule**

TOPICS	Highest Skill Level				Suggested Assessment Percentage
	R	C	A	P	
1. Auditing		*			15
2. Conduct an Audit				*	85
					<hr/> 100 <hr/>

## LEARNING OUTCOMES

The student will

- |   |   |  |
|---|---|--|
| C | 1 | Demonstrate an understanding of the issues and techniques involved in auditing computer systems and the computer environment.  |
| P | 2 | Conduct an audit of an operational system, or a system under development, or a small computer site, using a case study and present findings and recommendations, in the form of a report, to management. |

## CONTENT

### 1 REVIEW

- the systems development life cycle
- threats and countermeasures to computer systems
- categories of controls
- designing controls into computerised systems
- disaster planning and contingency control
- environmental threats and controls
- organisational threats and controls

### 2 DESIGN A PROGRAM FOR AUDITING COMPUTER SYSTEMS

- identification of systems at risk
  - defining terms of reference
  - designing, conducting and evaluating tests
- Presentation of results and derivation of recommendations.

## NOTE

- Real systems and businesses must be used in the case study.