



Information Technology

Control Guidelines

 3rd Edition



Information Technology

Control Guidelines

3rd Edition

**previously published as
*Computer Control Guidelines***

Canadian Cataloguing in Publication Data

Main entry under title:

Information technology control guidelines

3rd ed.

Previously published under title: Computer control guidelines.

ISBN 0-88800-494-X

1. Electronic data processing departments — Auditing. 2. Business — Data processing. 3. Auditing, Internal — Data processing. I. Canadian Institute of Chartered Accountants. II. Title: Computer control guidelines.

HF5679.I535 1998

658.4'038

C98-931847-8

Copyright © 1998

The Canadian Institute of Chartered Accountants

277 Wellington Street West

Toronto, Ontario

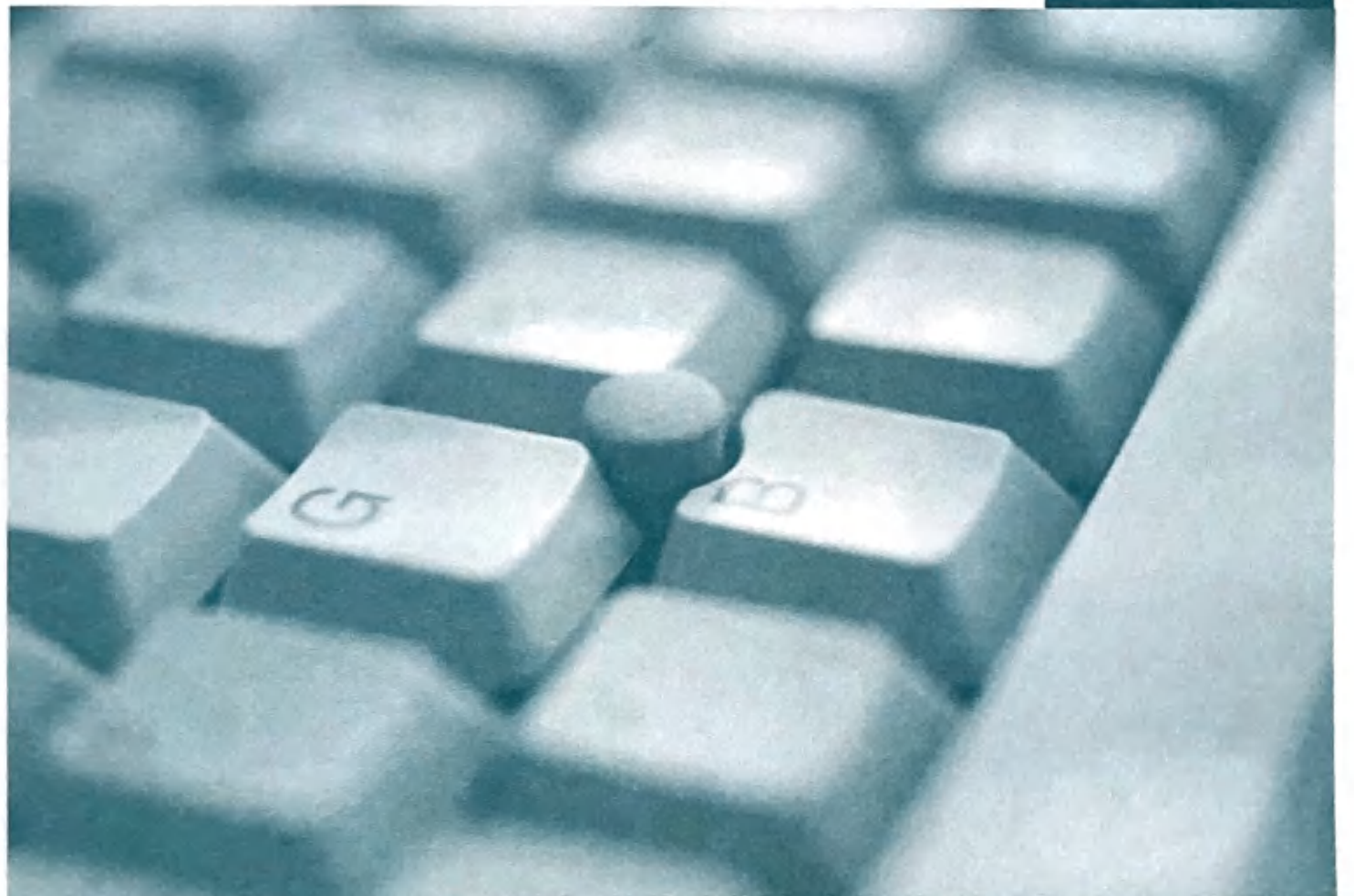
M5V 3H2

Printed and bound in Canada

Disponible en français

ISBN 0-88800-494-X

Acknowledgements



The CICA expresses its appreciation to the following for their involvement in the production of this publication.

Deloitte & Touche *Principal Author*

This edition of *Information Technology Control Guidelines* was written by a team of Computer Assurance services specialists for the firm of Deloitte & Touche Canada. The team was supported by a number of authors, who created specific sections of the publication, and technical reviewers from Deloitte & Touche Canada and Deloitte & Touche LLP in the United States.

Project Team

Robert G. Parker, FCA, CISA
Project Director Deloitte & Touche
National Office — Toronto

Leon Bloom, CA
Deloitte & Touche, Toronto

Donald E. McColl, CA, (Scot.), CISA
Project Coordinator
Deloitte & Touche, Toronto

Yezdi N. Pavri, CA
Deloitte & Touche, Toronto

Project Authors

Bruce R. Barrick, FCA, CISA
Jacques Bergeron, CA, CISA
John Fraser, CA
Shayne F. Gregg, CA (NZ), CISA
Katherine E. Koole, CA
Raj Krishnamoorthy, CA, CISA

Marcell Labelle, CA, CISA
Adel H. Melek, CISA
Satnam K. Purewal, CISSP
Heinrich Schoeman, CA (SA), CISA
Richard Wong, CA (NZ), CISA

Input and Review

Tim Brown, CPA
Harry B. DeMaio

William H. Murray