The specialised nature of information systems (IS) audit and assurance and the skills necessary to perform such engagements require standards that apply specifically to IS audit and assurance. The development and dissemination of the IS audit and assurance standards are a cornerstone of the ISACA® professional contribution to the audit community.

IS audit and assurance standards define mandatory requirements for IS auditing and reporting and inform:

- IS audit and assurance professionals of the minimum level of acceptable performance required to meet the professional responsibilities set out in the ISACA Code of Professional Ethics
- Management and other interested parties of the profession’s expectations concerning the work of practitioners
- Holders of the Certified Information Systems Auditor® (CISA®) designation of requirements. Failure to comply with these standards may result in an investigation into the CISA holder’s conduct by the ISACA Board of Directors or appropriate committee and, ultimately, in disciplinary action.

IS audit and assurance professionals should include a statement in their work, where appropriate, that the engagement has been conducted in accordance with ISACA IS audit and assurance standards or other applicable professional standards.

The ITAF™ framework for the IS audit and assurance professional provides multiple levels of guidance:

- **Standards**, divided into three categories:
  - General standards (1000 series)—Are the guiding principles under which the IS audit and assurance profession operates. They apply to the conduct of all assignments, and deal with the IS audit and assurance professional’s ethics, independence, objectivity and due care as well as knowledge, competency and skill. The standards statements (in bold) are mandatory.
  - Performance standards (1200 series)—Deal with the conduct of the assignment, such as planning and supervision, scoping, risk and materiality, resource mobilisation, supervision and assignment management, audit and assurance evidence, and the exercising of professional judgement and due care
  - Reporting standards (1400 series)—Address the types of reports, means of communication and the information communicated
- **Guidelines**, supporting the standards and also divided into three categories:
  - General guidelines (2000 series)
  - Performance guidelines (2200 series)
  - Reporting guidelines (2400 series)
- **Tools and techniques**, providing additional guidance for IS audit and assurance professionals, e.g., white papers, IS audit/assurance programmes, the COBIT® 5 family of products

An online glossary of terms used in ITAF is provided at [www.isaca.org/glossary](http://www.isaca.org/glossary).

**Disclaimer:** ISACA has designed this guidance as the minimum level of acceptable performance required to meet the professional responsibilities set out in the ISACA Code of Professional Ethics. ISACA makes no claim that use of this product will assure a successful outcome. The publication should not be considered inclusive of any proper procedures and tests or exclusive of other procedures and tests that are reasonably directed to obtaining the same results. In determining the propriety of any specific procedure or test, controls professionals should apply their own professional judgement to the specific control circumstances presented by the particular systems or IS environment.

The ISACA Professional Standards and Career Management Committee (PSCMC) is committed to wide consultation in the preparation of standards and guidance. Prior to issuing any document, an exposure draft is issued internationally for general public comment. Comments may also be submitted to the attention of the director of professional standards development via email (standards@isaca.org), fax (+1.847. 253.1443) or postal mail (ISACA International Headquarters, 3701 Algonquin Road, Suite 1010, Rolling Meadows, IL 60008-3105, USA).
IS Audit and Assurance Standard 1003 Professional Independence

Statements

1003.1 IS audit and assurance professionals shall be independent and objective in both attitude and appearance in all matters related to audit and assurance engagements.

Key Aspects

IS audit and assurance professionals should:

- Conduct the IS audit or assurance engagement with an impartial and unbiased frame of mind in addressing assurance issues and reaching conclusions.
- Be independent in fact, but also appear to be independent at all times.
- Disclose the details of Impairment to the appropriate parties if Independence is impaired in fact or appearance.
- Assess independence regularly with management and the audit committee, if one is in place.
- Avoid non-audit roles in IS initiatives that require assumption of management responsibilities because such roles could impair future independence.

Terms

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
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<tr>
<td>Impairment</td>
<td>A condition that causes a weakness or diminished ability to execute audit objectives</td>
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<td>Impairment to organisational independence and individual objectivity may include personal conflict of interest; scope limitations; restrictions on access to records, personnel, equipment or facilities; and resource limitations (such as funding or staffing).</td>
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<tr>
<td>Independence</td>
<td>The freedom from conditions that threaten objectivity or the appearance of objectivity. Such threats to objectivity must be managed at the individual auditor, engagement, functional and organisational levels.</td>
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<td>Independence includes Independence of mind and Independence in appearance.</td>
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<tr>
<td>Independence in appearance</td>
<td>The avoidance of facts and circumstances that are so significant that a reasonable and informed third party would be likely to conclude, weighing all the specific facts and circumstances, that a firm, audit function or a member of the audit team’s integrity, objectivity or professional scepticism has been compromised.</td>
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<tr>
<td>Independence of mind</td>
<td>The state of mind that permits the expression of a conclusion without being affected by influences that compromise professional judgement, thereby allowing an individual to act with integrity and exercise objectivity and professional scepticism.</td>
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<td>Objectivity</td>
<td>The ability to exercise judgement, express opinions and present recommendations with impartiality</td>
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IS Audit and Assurance Standard 1003 Professional Independence

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<thead>
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<th>Linkage to Guidelines</th>
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<tbody>
<tr>
<td></td>
<td>Guideline</td>
<td>2003 Professional Independence</td>
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Operative Date

This ISACA standard is effective for all IS audit and assurance engagements beginning 1 November 2013.