CERTIFIED INFORMATION SYSTEMS AUDITOR (CISA)
The EDP Auditors Association is dedicated to providing the standards needed by today’s Information Systems (IS) Auditor. The Certified Information Systems Auditor (CISA) program, sponsored by The EDP Auditors Association, was established to:

—Evaluate individual competence in conducting IS audits
—Provide a mechanism for motivating and monitoring IS Auditors’ maintenance of their competence
—Aid management in developing a sound IS audit function by providing criteria for personnel selection and development.

The Value of the CISA Designation
In an area of high technology, the state-of-the-art changes rapidly. IS Audit and Control practitioners need dynamic professional standards that not only help them to maintain their skills, but also ensure that their Audit and Control techniques are appropriate to the ever-changing IS environment. The EDPAA/EDPAF provide these standards, and the CISA examination tests these standards and the IS Auditing profession’s common body of knowledge.

Professional CISA Certification is an indication of a high level of achievement. CISAs bring to their company, or their clients, valuable knowledge of effective IS Control methodologies and an awareness of the unique control requirements particular to certain IS environments.

A CISA must pass a rigorous examination and must have at least five years of IS Auditing experience. Substitutions and waivers of such experience may be obtained as follows:

—A maximum of 1 year of EDP experience OR 1 year of Auditing experience can be substituted for 1 year of IS Auditing experience
—60 to 120 completed college semester credit hours (the equivalent of an Associate or Bachelor’s degree) can be substituted for 1 or 2 years, respectively, of IS Auditing experience.

To retain Certification, the CISA must participate in the Continuing Education Program, or retake the CISA Examination.

Computerworld, the widely read data processing weekly, praises the CISA program: “It is imperative, particularly in technology-related fields [for professionals to] . . . keep current with rapidly changing technology in order to serve their users to the best of their ability, and this is not possible without a minimally recognized level of knowledge in the field.”

Infosystems, the Information Systems magazine, applauded the CISA designation. Their editorial comments, “A continuing audit of the information system function is a critical element, but often overlooked by management.”

One of the recommendations of the Ernst & Whinney Computer Fraud Report states: “Independent auditors, as well as internal auditors, should be encouraged to become Certified Information Systems Auditors, a certification awarded by The EDP Auditors Association.”
WHAT IS
THE EDP AUDITORS FOUNDATION . . .

Information—the tool professionals need in order to maintain their level of skill. Providing information to the IS Audit and Controls professional is a major role of The EDP Auditors Foundation (EDPAF). Formed in 1976, The EDPAF strives to:

—Develop and maintain professional standards
—Provide education in IS Auditing
—Establish research in IS Auditing and Controls
—Assist qualified individuals in the study of IS Auditing.

The Foundation offers many opportunities for practitioners to sharpen their professional skills, such as:

—Education—providing seminars and conferences on critical and timely issues of technology, management, audit and controls
—Publications—providing professional books, guides and periodicals of critical interest to the IS Auditor
—Research—funding and administering research in IS Auditing to develop state-of-the-art audit and control techniques
—Standards—setting one, worldwide professional standard

Many Foundation activities are provided free, or at a substantial discount to Association members, including:

—Control Objectives, the premier handbook of IS Auditing principles and techniques
—The "EDP Auditor Journal," the learned, quarterly publication of The EDP Auditors Foundation
—Study Aids, and Practice Questions for the certification program
—Special research monographs
—Audit-oriented software and technical publications.
EDUCATION

It is vital for the IS Audit and Control professional to keep pace with the latest developments in microcomputers, communications, data base technology and other rapid changes in data processing. One of The Foundation’s principal objectives is to provide the finest quality continuing education for the IS Audit and Control community. Programs include conferences, select subject conferences and seminars.

Conferences

The foremost conferences in IS Auditing are sponsored by The EDP Auditors Foundation and The EDP Auditors Association. Professionals from around the world learn from the leading practitioners, researchers and educators, and exchange techniques and concepts with colleagues. A good example is the Annual Conference, held in June, in conjunction with the Annual EDPAA Membership Meeting. Conferences are presented at a discount to EDPAA members.

The “Conference on Computer Audit, Control and Security” is held in the spring, and is sponsored by The EDP Auditors Foundation. Participants, usually representing many countries, discuss such issues as small systems, networks, data bases, system software, control of program libraries, computer security and automated audit procedures.

Select Subject Conference

These conferences provide quality education throughout the year. Each conference addresses a specific topic such as the “Personal Computing—Management, Audit, Control and Security Conference” (“PC-MACS”), which provides numerous educational tracks relating to personal computers. The “Managing Information Systems Audit Conference,” (“MISA”), is another example of providing audit managers with education on the specific topic of understanding the IS Audit function and how to manage it.
PUBLICATIONS

As the primary resource for information on IS Auditing, The EDP Auditors Foundation publishes quality materials including monographs, texts, study guides and periodicals. Many are sent to EDPA members as a benefit of membership; others are offered to members at substantial discounts. All publications are available to non-members as well.

Control Objectives is a comprehensive manual designed to assist in operational monitoring of key aspects of automated systems in business. The manual addresses the needs for controls and presents a detailed analysis of management controls, technical services, applications and operations controls and other technical issues. Control Objectives is truly a valuable tool for any professional responsible for the effective monitoring of an IS system's operation.

The "EDP Auditor Journal" contains professional articles on state-of-the-art control methodologies, training, setting audit objectives, audit approaches for advanced computer systems, discussions of new software tools, audit management practices, computer fraud and numerous other issues. Research projects undertaken by The EDPAF are also included in this quarterly publication.

The "EDP Auditor Journal" also sponsors a Best Paper contest. Awards are offered in three categories:

—Best Journal Article
—Best Journal Column
—Best Journal Article by a Student

Winners are selected by a specially appointed Journal Awards committee. Articles are judged on overall excellence, originality of concepts, degree of interest to readers, quality of writing, evidence of individual effort and relevance to the IS Audit profession. Articles published in all four Journals issued during the calendar year are eligible for submission.

Audit Guides and monographs are issued throughout the year, as they are meant to provide the practitioner with up-to-date information. The Audit Guide series was created in response to an increasing need in the IS Audit community for guidance in meeting professional requirements. Each series addresses different aspects of controls that are of specific interest to IS Auditors. The first series of Audit Guides were written by William E. Perry, a recognized expert in the field of computer control and audits. Included in the Perry series are:

—EDP Audit Planning
—Effective Use of Audit Software
—Selecting EDP Audit Areas
—Evaluating Operating System Controls
—EDP Audit Work Papers
—Auditing Application System Controls
—Auditing Data Systems
—Self-Assessment Guide for an EDP Audit Function

RESEARCH

The EDP Auditors Foundation funds and administers research projects as part of its continuing effort to serve the needs of the IS Audit and Control community. The goal of these activities is to provide a theoretical base for state-of-the-art professional standards of audit performance. This knowledge then can be used by professionals in fulfilling their responsibilities.

Through the offices of the Vice-President of Research and the Director of Research, worthy topics are identified and the most qualified researchers are assigned to study and report on current advances in IS Audit and Control. Sometimes the research projects are carried out in conjunction with other organizations. The results of these efforts provide the basis for educational and publishing projects carried out by other divisions of The Foundation. Advisory Committees, led by the Director, review each project to assure the applicability of the finished project to the needs of IS Auditing practitioners. EDPAF research is funded by the operating budget of The Association, by grants from EDPAA Chapters and by special individual corporate grants.

Under the direction of the Vice-President of Funding, the funding program of The Foundation offers private industry and the general public the opportunity to participate in research. Both restricted and unrestricted grants are solicited from outside organizations, foundations and others.

Major prestigious corporations and professional firms and societies such as The New York Times, The Phelps Dodge Foundation, Burroughs Corporation, Coopers & Lybrand, Deloitte Haskins + Sells, Cullinet, South Western Bankcard Association, IBM, and the Japanese Ministry of International Trade and Industry, have funded EDPAF research projects. Among the results are the series of Audit Guides, Control Objectives, and Advanced Computer Assisted Audit Techniques. Each year, a number of Association Chapters contribute to The Foundation's research efforts.

FUNDING

The Foundation is responsible for the execution of those services that The Association has defined in its membership objectives. As described in other sections of this brochure, The Foundation services include research, education, publications and standards. Each of these areas has as its goal the professional development of the member and the IS Audit functions in business.

To accomplish this goal, a great deal of volunteer effort has been provided by members of The Association and individuals interested in sharing their knowledge and experience. Making this information available to all members becomes an expensive proposition. This is where the funding activities of The Foundation come into place.

In close cooperation with the Vice-Presidents of Certification, Education, Publications, Research and Standards, the Funding Committee is able to understand the purpose and requirements of the project, determine the funding requirements, qualify potential donors and ultimately solicit the necessary funds for the project. The request for funds requires a great deal of selling, communication of project progress and delivery of final product—a product that fulfills the need of industry and the donors.

The first attempt to develop an endowment fund for the current and future financing of The Foundation's needs was begun in 1984. The endowment fund was established to provide a financial base from investment earnings to provide funds for projects approved by The Foundation Board of Trustees. Initially, the local EDPAA Chapters have enthusiastically provided donations toward specific projects and to the permanent endowment fund.

Other sources of funds have been received from business representing the membership, industry associations, business foundations and donors with specific requirements and/or IS Audit problems.
The EDP Auditors Foundation, Inc. sets forth this Code of Professional Ethics to guide the professional and personal conduct of members of The EDP Auditors Association and/or holders of the Certified Information Systems Auditor designation.

Information Systems Auditors shall:

1. Support the establishment and compliance with appropriate standards, procedures, and controls of information systems.

2. Comply with Information Systems Auditing Standards as adopted by The EDP Auditors Foundation.

3. Serve in the interest of their employers, stockholders, clients and the general public in a diligent, loyal and honest manner, and shall not knowingly be a party to any illegal or improper activities.

4. Maintain the confidentiality of information obtained in the course of their duties. This information shall not be used for personal benefit nor released to inappropriate parties.

5. Perform their duties in an independent and objective manner, and shall avoid activities which threaten, or may appear to threaten, their independence.

6. Maintain competency in the interrelated fields of auditing and information systems through participation in professional development activities.

7. Use due care to obtain and document sufficient factual material on which to base conclusions and recommendations.

8. Inform the appropriate parties of the results of audit work performed.

9. Support education of management, clients, and the general public to enhance their understanding of auditing and information systems.

10. Maintain high standards of conduct and character in both professional and personal activities.