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).

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**ISACA 2012-2013 Professional Standards and Career Management Committee**

- Steven E. Sizemore, CISA, CIA, CGAP, Chairperson - Texas Health and Human Services Commission, USA
- Christopher Nigel Cooper, CISM, CITP, FBICS, M.Inst.ISP - HP Enterprises Security Services, UK
- Ronald E. Franke, CISA, CRISC, CFE, CIA, CICA - Myers and Stauffer LC, USA
- Murari Kalyanaramani, CISA, CISM, CRISC, CISSP, CBIP - British American Tobacco IT Services, Malaysia
- Alisdair McKenzie, CISA, CISSP, ITCP - IS Assurance Services, New Zealand
- Katsumi Sakagawa, CISA, CRISC, PMP - JIEC Co. Ltd., Japan
- Ian Sanderson, CISA, CRISC, FCA - NATO, Belgium
- Timothy Smith, CISA, CISSP, CPA - LPL Financial, USA
- Rodolfo Szuster, CISA, CA, CBA, CIA - Tarshop S.A., Argentina
IS Audit and Assurance Standard 1001 Audit Charter

Statements

1001.1 The IS audit and assurance function shall document the audit function appropriately in an audit charter, indicating purpose, responsibility, authority and accountability.

1001.2 The IS audit and assurance function shall have the audit charter agreed upon and approved at an appropriate level within the enterprise.

Key Aspects

The IS audit and assurance function should:

- Prepare an Audit charter to define the activities of the internal IS audit and assurance function with enough detail to communicate:
  - The authority, purpose, responsibilities and limitations of the IS audit and assurance function
  - The Independence and accountability of the IS audit and assurance function
  - The roles and responsibilities of the auditee during the IS Audit engagement or Assurance engagement
  - Professional standards that the IS audit and assurance professional will follow in the conduct of IS audit and assurance engagements
- Review the audit charter at least annually, or more frequently if responsibilities change.
- Update the audit charter as needed to ensure that the purpose and responsibilities have been and remain documented appropriately.
- Formally communicate the audit charter to the auditee for each IS audit or assurance engagement.

Terms

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
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<tbody>
<tr>
<td>Assurance engagement</td>
<td>An objective examination of evidence for the purpose of providing an assessment on risk management, control or governance processes for the enterprise. Scope note: Examples may include financial, performance, compliance and system security engagements</td>
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<td>Audit charter</td>
<td>A document approved by those charged with governance that defines the purpose, authority and responsibility of the internal audit activity. The charter should:</td>
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<td></td>
<td>• Establish the internal audit function’s position within the enterprise</td>
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<td></td>
<td>• Authorise access to records, personnel and physical properties relevant to the performance of IS audit and assurance engagements</td>
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<td></td>
<td>• Define the scope of the audit function’s activities</td>
</tr>
<tr>
<td>Audit engagement</td>
<td>A specific audit assignment, task or review activity, such as an audit, control self-assessment review, fraud examination or consultancy.</td>
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<td></td>
<td>An audit engagement may include multiple tasks or activities</td>
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IS Audit and Assurance Standard 1001 Audit Charter

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<tr>
<th>Linkage to Guidelines</th>
<th>Type</th>
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<tbody>
<tr>
<td>Operative Date</td>
<td>Guideline</td>
<td>2001 Audit Charter</td>
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Designed to accomplish a specific set of related objectives.

**Independence**

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. Independence includes Independence of mind and Independence in appearance.

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