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**

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- Christopher Nigel Cooper, CISM, CTP, FBCS, M.Inst.ISP
- Ronald E. Franke, CISA, CRISC, CFE, CIA, CICA
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HP Enterprises Security Services, UK
Myers and Stauffer LC, USA
British American Tobacco IT Services, Malaysia
IS Assurance Services, New Zealand
JIEC Co. Ltd., Japan
NATO, Belgium
LPL Financial, USA
Tarshop S.A., Argentina
IS Audit and Assurance Standard 1005 Due Professional Care

**Statements**

1005.1 IS audit and assurance professionals shall exercise due professional care, including observance of applicable professional audit standards, in planning, performing and reporting on the results of engagements.

**Key Aspects**

IS audit and assurance professionals should:
- Perform engagements with integrity and care.
- Demonstrate sufficient understanding and competency to achieve engagement objectives.
- Maintain *Professional scepticism* throughout the engagement.
- Maintain professional competency by keeping informed of and complying with developments in professional standards.
- Communicate with team members their roles and responsibilities and ensure the team’s adherence to the appropriate standards in conducting engagements.
- Address all concerns encountered with regard to the application of standards during the conduct of the engagement.
- Maintain effective communications with relevant stakeholders throughout the engagement.
- Take reasonable measures to protect information obtained or derived during the engagement from inadvertent release or disclosure to unauthorised parties.
- Conduct all engagements with the concept of reasonable assurance in mind. The level of testing will vary with the type of engagement.

Note: Due professional care implies reasonable care and competence, not infallibility or extraordinary performance.

**Terms**

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
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<tr>
<td>Professional scepticism</td>
<td>An attitude that includes a questioning mind and a critical assessment of audit evidence. Source: American Institute of Certified Public Accountants (AICPA) AU 230.07</td>
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**Linkage to Guidelines**

<table>
<thead>
<tr>
<th>Type</th>
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<tbody>
<tr>
<td>Guideline</td>
<td>2005 Due Professional Care</td>
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**Operative Date**

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