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ASSESSMENT OF CONTROLS OF INFORMATION SYSTEM FUNCTION IN AUDITING PERSPECTIVE IN ORGANIZATIONS OF SRI LANKA

By

G.W.P. Keerthiwansa

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The Dissertation was submitted to the Department of Computer Science & Engineering of the University of Moratuwa in partial fulfillment of the requirement for the Degree of Master of Business Administration.

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December 2006

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004 : 65 (043)

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DECLARATION

I do hereby declare that the work reported in this project report was exclusively carried out by me under the supervision of Mr. Raj Prasanna, Department of Management of Technology University of Moratuwa. It describes the results of my own independent research except where due reference has been made in the text. No part of this project report has been submitted earlier or concurrently for the same or any other degree.

Date: 11/01/2007



Signature of the Candidate



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ASSESSMENT OF CONTROLS OF INFORMATION SYSTEM FUNCTION IN AUDITING PERSPECTIVE IN ORGANIZATIONS OF SRI LANKA

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The research topic “Assessment of controls of information system function in auditing perspective in organizations of Sri Lanka” has three key terms which give specific meaning to the topic; Information system function; Assessment of the controls; Auditing perspective. In this research, activities come under the information system function and their necessary controls are to be identified and then auditors could be utilized to collect the relevant information to assess the controls of the information system function.

Today almost all the business organizations are driven on the base of the information systems and are highly dependent on the information system. They can use their information system as an essential technical tool to do their day-to-day business operations, and as a strategic tool to obtain a competitive advantage. But most of the organizations use their information system function only as an essential technical tool for transactions processing, and merely use as a strategic tool, and less priority is given for enhancing the information system function, to obtain more competitive advantage. An essential activity of improving any system or function is to identify its strengths and weaknesses and consequently areas to be improved. The major problem that arises in improving an IS system is that most of the organizations do not have a good idea about the strengths and weaknesses of the information system function.

The goal of the research is to assess the controls in the organizational information system function and hence, to identify the strengths and weaknesses in the IS function and provide recommendations to improve the IS function, to use the IT resources efficiently and effectively. It has following objectives.

- To identify the areas to be assessed under the information system function.
- To assess the controls of the information system function.
- To identify the strengths and weaknesses in the IS function.
- To provide recommendations to improve the IS function.

A 12-process model is used to identify the activities that come under information system function and use the same to assess the information system functions in the organizations. The outcome of the research can be used to identify the strengths & weaknesses of the information system function and hence that can be used to improve the IS function.



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ACKNOWLEDGEMENT

I thank my research supervisor Mr. Raj Prasanna for his very vital directions given to me for completing the research project for my MBA. in Information Technology.

I thank our course coordinator Mr. Kithsiri Samarasingha for coordinating the entire MBA program.

I thank the lecturers of this MBA program for the knowledge given by them which was very much helpful in conducting this research.

I thank the department of computer science and engineering, the department of management of technology, the department of electronic and telecommunication of the University of Moratuwa for conducting this program.

I thank Mr. Priyanka Jayathilka, Partner KPMG Ford, Rhodes, Thornton and Company and the staff of same. Mr. Jayathilaka was my former boss and under him I got my first experience in information system auditing at KPMG. That experience at KPMG led me to select this research topic. Mr. Jayathilaka and the staff of KPMG helped me a lot in collecting the required information for the research.

I thank my friends Pradeep, Gopi, Pavan, Naeem, Upul, Chanaka, Tyrell for the assistance given me in collecting the information.

I thank my colleagues in the MBA program specially Ramesh, Haren and Susantha for supporting and encouraging me in this context.

TABLE OF CONTENTS

CHAPTER 1: INTRODUCTION.....	1
1.1 Background Information.....	1
1.2 The Problem.....	2
1.3 Goals and Objectives	3
1.4 The Approach.....	3
1.5 Nature and Form of Results	4
CHAPTER 2: LITERATURE SURVEY.....	6
2.1 Information System Auditing	6
2.2 IT System Management	12
2.3 Application of the Areas of Assessment.....	15
CHAPTER 3: THEORETICAL FRAMEWORK.....	16
3.1 Process Model.....	18
3.2 General/Integration Management	21
3.3 System Implementation (Acquisition & Development).....	28
3.4 Availability of Resources for the Production Operation.....	31
3.5 Performance Monitoring and Tuning.....	34
3.6 Capacity Planning	38
3.7 Problem Management /Technical Support.....	41
3.8 Change Management	43
3.9 Security Management	45
3.10 Disaster Recoveries.....	49
3.11 Configuration/ Document Management	52
3.12 Procurement Management	54
3.13 Internal Auditing/Quality Management.....	56
CHAPTER 4: METHODOLOGY	60
4.1 Approach.....	60
4.2 Validity of the Strategic Level Approach	61
4.3 Steps in the Research Design.....	62

4.4	Areas under the Assessment	62
4.5	Variables, Indicators and their Measures	63
4.6	Research Questionnaire.....	66
4.7	Identifying the Audit Companies as Information Sources.....	67
4.8	Distribution of the Questionnaire.....	67
5	OBSERVATIONS AND RESULTS	69
5.1	Collection of Questionnaires.....	69
5.2	Selection of Questionnaires for Evaluation	69
5.3	Calculations.....	69
5.4	The Summary of Results.....	70
	CHAPTER 6: ANALYSIS OF THE RESULTS.....	73
6.1	Graphical Representation of Process Variation	73
6.2	Correlation of the Process.....	86
6.3	Regression Analysis.....	87
	CHAPTER 7: CONCLUSION & RECOMMENDATION	90
7.1	Identify the Strengths and Weaknesses of Organizations.....	90
7.2	Priority Based on the Controls of the Process.....	91
7.3	Priority Based on the Importance of the Process	91
7.4	Overall Priority of the Process.....	93
7.5	Implementation of the Improvements.....	94
7.6	Importance of the Internal Audit Department.....	94
7.7	Development of Internal Audit Department	94
7.8	Conclusion	100
	REFERENCES	103
	ANNEXURE 1: RISK ASSESSMENT GUIDELINE.....	105
	ANNEXURE 2: RESEARCH QUESTIONNAIRE.....	107
	ANNEXURE 3: DATA ANALYSIS SHEET	111

LIST OF FIGURES

Figure 2.1	Lawful and Unlawful Events in Information System.....	10
Figure 2.2	Work Flow Process Model.....	14
Figure 3.1	Components of the Information System.....	16
Figure 3.2	Process Model.....	20
Figure 3.3	A possible Position of IS Function in Organization Hierarchy.....	23
Figure 3.4	A Possible Internal Structure of the IT Department.....	24
Figure 6.1	Variation of the Overall Performance.....	73
Figure 6.2	Process Variation of the General/Integration Management.....	74
Figure 6.3	Process Variation of the System Implementation	75
Figure 6.4	Process Variation of the Availability of Resources.....	76
Figure 6.5	Process Variation of the Performance Monitoring and Tuning.....	77
Figure 6.6	Process Variation of the Capacity Planning.....	78
Figure 6.7	Process Variations of the Problem Management /Technical Support..	79
Figure 6.8	Process Variation of the Change Management.....	80
Figure 6.9	Process Variation of the Security Management.....	81
Figure 6.10	Process Variation of the Disaster Recovery.....	82
Figure 6.11	Process Variations of the Configuration/Document Management.....	83
Figure 6.12	Process Variation of the Procurement Management.....	84
Figure 6.13	Process Variations of the Internal Auditing/ Quality Management....	85
Figure 6.14	Graph of the Overall performance vs. Quality Assurance Process.....	89



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LIST OF TABLES

Table 4.1	Variables, Indicators and Their Measures	63
Table 4.2	Assessment of the Variables.....	66
Table 5.1	Summarized Results of the Assessment.....	71
Table 6.1	Categorizations of Organizations for Overall Performance.....	74
Table 6.2	Categorizations of Organizations for General Management Processes.....	74
Table 6.3	Categorizations of Organizations for System Implementation.....	75
Table 6.4	Categorizations of Organizations for Availability Process.....	76
Table 6.5	Categorizations of Organizations for Performance Monitoring and Tuning Process.....	77
Table 6.6	Categorizations of Organizations for Capacity Planning Process.....	78
Table 6.7	Categorizations of Organizations for Problem Management / Technical Support Process.....	79
Table 6.8	Categorizations of Organizations for Change Management Process.....	80
Table 6.9	Categorizations of Organizations for Security Management Process.....	81
Table 6.10	Categorizations of Organizations for Disaster Recovery Process.....	82
Table 6.11	Categorizations of Organizations for Configuration/Document Management Process.....	83
Table 6.12	Categorizations of Organizations for Procurement Management Process.....	84
Table 6.13	Categorizations of Organizations for Internal Auditing/ Quality Management Process.....	85
Table 6.14	Correlation of the Processes.....	86
Table 6.15	Regression Statistics of Quality Management Process and the Overall Performance.....	87
Table 6.16	Residual Output.....	88

Table 7.1	The Result of the Individual Level Assessment of the Organization 1.....	90
Table 7.2	Priority List Based on the Control of the Processes for Organization 1.....	91
Table 7.3	The Order of the Importance of the Processes for the Organization 1.....	92
Table 7.4	Overall Priorities of the Processes.....	93
Table 7.5	Processes and controls.....	97



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LIST OF ABBREVIATIONS

AV	Availability of Resources for the Production Operation
CF	Configuration/Document Management
CM	Change Management
CP	Capacity Planning
DR	Disaster Recovery
GM	General/Integration Management
HT	Problem Management /Technical Support
PM	Procurement Management
PT	Performance Monitoring & Tuning
QC	Internal Auditing/Quality Management
SD	System Implementation (Acquisition and Development)
SM	Security Management
TS	Overall Performance



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