

# Computer audit risk causes and preventive measures

Yang Liu, Bai Sheng

Department of computer, Northeast University of Petroleum at Qinhuangdao, Hebei 066004, China

**Abstract.** Computer audit technology to improve the quality of audit work efficiency and has a great role in promoting, has a good application prospect. But the computer audit because of technical complexity and there is a certain risk, must be addressed in the auditing practice and effective prevention. Mainly through this paper research the causes of audit risk under computer environment, the risk of further proposed to the computer control measures, in order to can reduce the computer audit risk do reference, improve the quality of audit work.

**Keywords:** computer audit; Risk; Genesis; Measures to prevent.

## 1. Introduction

As information technology and network communication technology to expanding the range of application, the computer more and more influence on the auditees business link. Computer audit mainly based on computer technology as a means to the auditees use computer management of budgetary revenues and expenditures or financial revenues and expenditures, and other economic activity information system, and its storage, processing, electronic data for audit content, by relying on computer information system for real-time audit, making the traditional afterwards, static and on-site audit into later, make the audit, the combination of static, dynamic audit, the combination of the scene, and the combination of remote audit. Computer audit grope for late, related standards and specifications are not completed, as a result, lead to develop computer audit there is a big hidden trouble. Therefore, to make the computer technology to better serve the audit work, is the study of computer auditing risk and risk control, it is the auditors' request, is also the audit management departments need to study focus.

## 2. Meaning of computer audit risk

Computer audit risk refers to the problems in the computer audit, mainly is the auditor to audit the auditees accounting computerization system, after the wrong opinion of audit projects, and with the actual situation in the audit items departure from risk. This risk may be to cause a certain loss, auditors and audit may also causes loss to the auditee's information of external users.

Computer audit risk mainly into three forms: one is the inherent risk. Inherent risk refers to the assumption that there is no related internal control, an account or transaction category alone or together with the other account, the transaction category misstatement or omission of possibilities. The second is to control risk. Control risk refers to an account or transaction category, along with other accounts or misstatement or omission of categories, it is not the possibility of internal control to prevent, find, or correct. 3 it is to check the risk. Check the risk refers to an account or transaction category or together with the other account, the transaction category misstatement or omission, has not been substantive test found that possibility.

## 3. Computer audit risk analysis of the causes

### 3.1 Risk of financial data

In a manual accounting system, each transaction, the accounting treatment of every trade link is reflected in the written, has written records, there are corresponding handlers, approver sign, audit trail is easy to identify and trace. Under the computerized accounting information system, as the data

storage medium into magnetic media such as disk, tape, CD-ROMs, the paper records; Original business data input of computerized accounting system, accounting books and statements automatically generated by the program, the traditional audit trail went off, although the computerized accounting information system of regulations, accounting books and statements should be printed and a binder, but can't intuitive tracking accounting business process, can't use the traditional method of examination data security, integrity and accuracy of accounting files[1]. Mechanism of a large number of documents require manual entry, vouchers, account books, accounting statements and reports on the surface of the loan balance, manually can conceal errors occur. Business process and financial handle highly concentrated on computer information system, computer virus, error, program handling errors, network transmission failure, illegal invasion application can cause electronic data are destroyed or modified, such as the actual data is not consistent with the electronic book data, increasing difficulty of the audit.

### **3.2 The software design risk**

Due to audit such as platform migration, version upgrades, software upgrades, can lead to difficult to read history data, from the usual account set of manual and collection of historical data, the auditors are missed detection probability. Financial software for security reasons for the protection of technology, the original data are mostly hidden storage, storage format is varied, the same financial information by different financial software can "translate" into different forms. Financial software design, part design flaws, such as: cancel to cancel the audit, accounting, invoicing, etc, can trace changes to the accounting records. In addition, the information system under the internal audit work is faced with a considerable risk: the control of related technology. Because the network application is very extensive, the information system in the storage information and data of the time with the aid of network as a medium, while greatly improving the efficiency of information management also brings great risk. Network fault, virus and Trojan software could bring huge risk information system.

### **3.3 System control risk**

System control risk of the audited units of internal control system is not perfect. Traditional internal control system of the auditees in certain change after the computer management. This change mainly includes: enterprise financial internal control way by hand into a computer. Should strengthen the computer information system of internal control. In addition, in the use of computer information system in the operation of the traditional manual control methods have been unable to bring into play the function of the original control, need to adopt new methods of manual control to replace. However, due to the accuracy of the output information of computer information system depends on the function of the internal control is effective and perfect [2]. The internal control system of imperfect brings audit risk. In addition, due to the defects of the system of internal control and loopholes allow violations of the human. But under the new technology, appeared unable to query the phenomenon of traces of violations. All of these increase the audit risk.

### **3.4 Personnel operating risk**

This risk refers to the computer audit system operators, technicians and developers to work in the risk for subjective or objective reasons. In the computer audit, the auditors shall be agreed plan of computer hardware, software and processing systems are fully understand, and to understand the electronic data for the research and evaluation of internal control and how to audit procedures are performed, including computer audit technology, avoid because of business not familiar or knowledge is not enough, omission of audit evidence, audit risk. In the auditing software development, technology development personnel should be multifaceted know the development background of audit software, software function and so on, more than consult experts, to make up for the inadequacy of their own knowledge, reduce the audit risk.

## **4. Computer audit risk prevention countermeasures**

### **4.1 Pay attention to the pre-trial investigation**

Computer audit pre-trial investigation refers to computer professionals to join the audit teams in pre-trial investigation phase, the business process of the auditees and computer information systems research, a comprehensive grasp of the auditees computer application, computer assisted audit plan, do the necessary preparations for the specific implementation of computer audit. Pre-trial investigation mainly includes the auditee's organizational structure and business process were investigated and the auditees two parts of the computer information system of the investigation content. Through the computer audit of pre-trial investigation, to determine the auditees informationization degree of application of computer auditing so as to determine the scope and focus, and reasonable arrangement of auditors. Therefore, to strengthen pre-trial investigation of computer auditing work is one of the effective ways to reduce the computer audit risk.

### **4.2 Validation data accuracy**

The first thing to check whether there is in the data is not standard. Is there any field information such as missing, all the data table (or field) any inconsistency or conflict between place, at the same time check the compliance of table field type. Secondly, if the financial data, the auditor to audit the annual credentials lenders happened to calculate the total and subject in annual balance sheet, and the paper number check, incorrect data in time; Also check the subjects table and balance table, certificate course code consistency in the table. If it is business data to check the total number of records and record the date if there's any missing, in understanding the auditees main business check whether lack some data tables, on the basis of the whole business flow if there is a breakpoint.

### **4.3 Develop effective audit software**

In order to give the computer audit on channel, you must constantly audit software research and development. In the aspect of data collection, especially need a dedicated data acquisition software, this software can easily access the auditee's different medium, different coding and database type of database, from harvesting raw data needed for the audit, through the "bottleneck". In terms of data analysis, on the basis of the function of the existing audit software to further the development of new analytical tools. These analysis tools will be geared to the needs of a particular area, such as: in view of the enterprise in the field of auditing depreciation of fixed assets audit tools and product profit situation analysis tools, etc., for interest rates in the field of financial auditing inspection tools etc. On the increase for the analysis of the specific areas at the same time, increase some methods based on specific analysis tools, such as account analysis, comparative analysis, etc. The development and utilization of by the software, set up computer audit information system.

### **4.4 To perfect the system of internal audit system**

With the continuous development of information technology, the original standards and guidelines have been do not apply to the computerized accounting information system audit, we are going to on the basis of computer audit research, establish and perfect a series of auditing standards adapted to the new situation, it includes system design, development, operation, maintenance and other standards, to regulate the computer audit, business development, reduce the computer audit risk; Second, under the condition of the computer network system, data processing began to present a "man-machine dialogue" form, which put forward higher requirements for internal audit work[3]. Therefore, to targeted improve informatization under the environment of internal audit system, establish a network system, computer and information processing for the integrated management information system, and in strict accordance with the relevant national laws and regulations system, legitimacy, authenticity and reliability of information system for independent supervision, evaluation and examination; In addition, the internal auditors to information system operation of each link to participate in, study the accounting computerization related system, to raise their level of business, for information of internal audit work to lay the foundation, so as to prevent internal audit risk information.

### **4.5 Improve the auditor vocational ability**

Under the condition of informationization, internal audit work requires a lot of information technology, including the database query, database update, data analysis, etc., which requires the

internal auditors have rich financial knowledge and skilled in using computer information technology. Enterprises to improve the auditor vocational training and continuing education mechanism, speed up the audit services, audit, computer and network, database and application technology of knowledge update, improve the level of the computer operation of auditors and audit software use level, do computer knowledge and achieve mastery through a comprehensive audit content, raise the level of computer audit. Secondly, to improve the auditor vocational moral accomplishment. Under the condition of informatization of self-discipline of the internal audit personnel put forward higher requirements, therefore, to continuously strengthen internal auditor's professional ethics construction, prompting them to consciously abide by the relevant national audit laws and regulations, strictly in accordance with the requirements of the internal audit work, provide guarantee for the informationization of the internal audit risk aversion.

## 5. Conclusion

Only improve the computer audit risk awareness, take timely and effective measures, to reduce the negative effects of audit risk and loss. Strengthen risk control, and improve the system of standards, improve the mechanism of the internal audit review, improve auditors' comprehensive quality, these are the ways and means to ensure the quality of audit work. Now, changing the environmental requirements of every an auditor should be strict with themselves, with professional perspective, to meet new challenges, ensure the smooth operation of the computer audit.

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