



## 1970 Census of Population and Housing Final Reports. Census Tracts Volume 149

By -

RareBooksClub. Paperback. Book Condition: New. This item is printed on demand. Paperback. 286 pages. Original publisher: Washington, D. C. : U. S. General Accounting Office, Accounting and Information Management Division, 1999 OCLC Number: (OCoLC)56595240 Subject: Information resources management -- United States -- Auditing -- Handbooks, manuals, etc. Excerpt: . . . Chapter 1 Introduction and General Methodology If general controls are determined to be adequate for the relevant applications, the auditor then proceeds to test the application controls that the financial auditors, with assistance from information systems auditors, have identified as critical to the reliability of the data supporting the financial statements. These controls are generally designed to prevent, detect, and correct errors and irregularities as transactions flow through the financial information systems. The objectives of these controls are specific to the applications they support. However, they generally involve ensuring that data prepared for entry are complete, valid, and reliable; data are converted to an automated form and entered into the application accurately, completely, and on time; data are processed by the application completely and on time, and in accordance with established requirements; and output is protected from unauthorized modification or damage and distributed in accordance with prescribed policies. The...



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