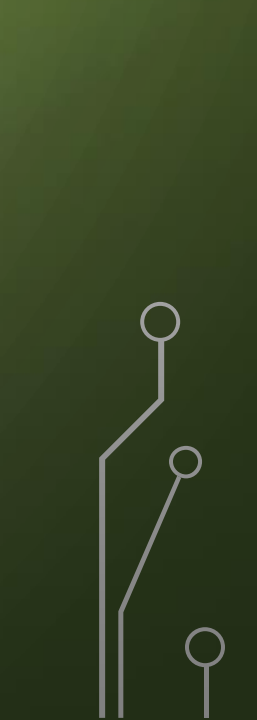# MODULE 6B: AUDITING APPLICATIONS

OBJECTIVES

- Challenges of Auditing Applications
- Application Scanners
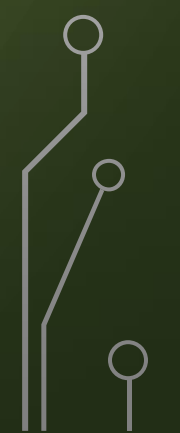
BACKGROUND

- Business applications systems, or applications for short, are computer systems that are used to perform and support specific business processes. Your company likely has dozens of applications, each used to perform a particular business function, such as accounts receivable, purchasing, manufacturing, customer and contact management, and so on. Most of these applications have interfaces that allow end users to interact with and enter data into the systems, although some may consist purely of offline (batch) processing.

BACKGROUND

- Applications can range in size from an enterprise system that is accessed by every employee to a small client application accessed by one employee. Obviously, your audits will tend to focus on those larger applications that support critical business processes, but each application will need to be considered individually when you perform risk ranking and determine what to audit.

- Each application has its own control nuances, depending on the business process it supports, the programming language that was used to develop it, and the technology platform(s) on which it resides (for example, the database management system, middleware, and operating system used).

CHALLENGES OF AUDITING APPLICATIONS

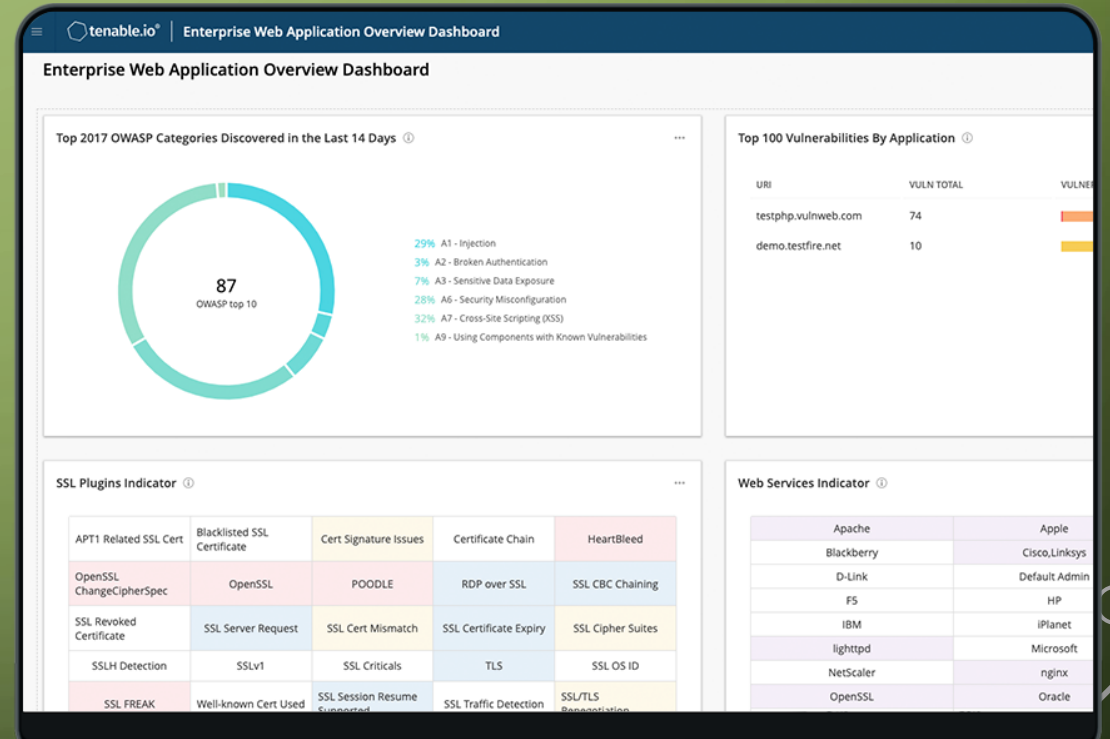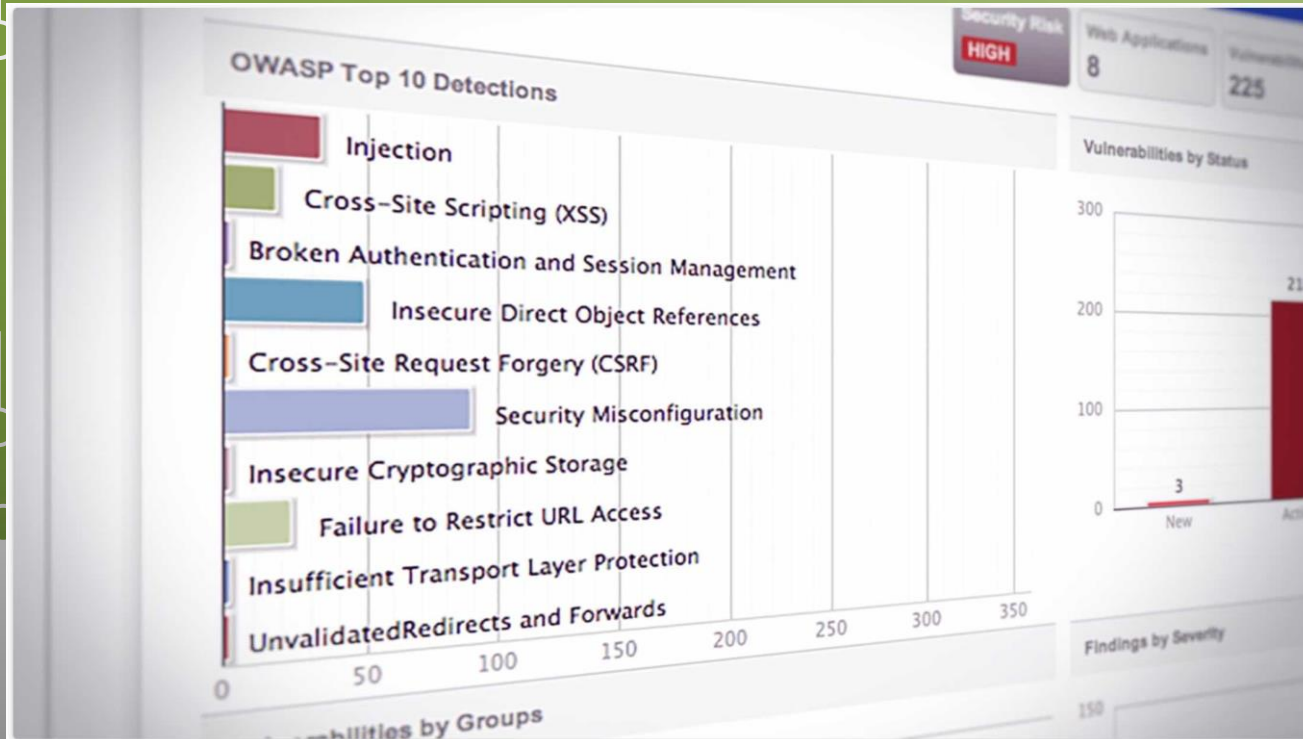- Staying on top of every new technology that attaches itself to your environment is tough. It's our job as auditors to drill down quickly into new or existing applications to find potential control weaknesses.

APPLICATION SCANNERS

APPLICATION AUDITING

- You can't audit every application.

- Focus on the enterprise-level applications
  - Applications that handle sensitive data
  - Applications that are critical to the organization's mission
  - Look for best practices
  - Updating / Patching
  - Change Management
  - Common Attacks