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.

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).
IS Audit and Assurance Standard 1007 Assertions

**Statements**

**1007.1** IS audit and assurance professionals shall review the assertions against which the subject matter will be assessed to determine that such assertions are capable of being audited and that the assertions are sufficient, valid and relevant.

**Key Aspects**

IS audit and assurance professionals should:

- Evaluate the criteria against which the subject matter is to be assessed to assure they support the Assertions.
- Determine whether the assertions are auditable and supported by corroborating information.
- Determine whether the assertions are based on criteria that are appropriately determined and subject to objective and measurable analysis.
- Where assertions have been developed by management, ensure that, when compared to other standards of authoritative pronouncements, the assertions are sufficient with respect to what a knowledgeable reader or user would expect.
- Where assertions have been developed by third parties who operate controls on behalf of the enterprise, ensure that the assertions are verified and accepted by management.
- Report either directly against the subject matter (direct report) or against an assertion about the subject matter (indirect report).
- Form a conclusion about each assertion, based on the aggregate of the findings against criteria along with professional judgement.

**Terms**

<table>
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<tr>
<th>Term</th>
<th>Definition</th>
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<tr>
<td>Assertion</td>
<td>Any formal declaration or set of declarations about the subject matter made by management.</td>
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<td></td>
<td>Assertions should usually be in writing and commonly contain a list of specific attributes about the specific subject matter or about a process involving the subject matter.</td>
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**Linkage to Guidelines**

<table>
<thead>
<tr>
<th>Type</th>
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<tbody>
<tr>
<td>Guideline</td>
<td>2007 Assertions</td>
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**Operative Date**

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