

Security Part II: Auditing Database Systems

LEARNING OBJECTIVES

After studying this chapter, you should:

- Understand the operational problems inherent in the flatfile approach to data management that gave rise to the database approach.
- Understand the relationships among the fundamental components of the database concept.
- Recognize the defining characteristics of three database models: hierarchical, network, and relational.
- Understand the operational features and associated risks of deploying centralized, partitioned, and replicated database models in the DDP environment.
- Be familiar with the audit objectives and procedures used to test data management controls.

This chapter continues the treatment of general IT controls as described by the COSO control framework. The focus of the chapter is on Sarbanes-Oxley compliance regarding the security and control of organization databases. The term database is used in a broad context to include two general approaches: the **flat-file model** and the **database model**. The opening section in the chapter describes flatfile data management, which is used in many older (legacy) systems that are still in operation today. Private ownership of data, which characterizes this model, is the root cause of several problems that inhibit data integration. The section then presents a conceptual overview of the database model and illustrates how problems associated with the flat-file model are resolved under this approach. The notions of entity-wide data sharing and centralized control of data lie at the heart of the database philosophy.

The second section describes the key functions and defining features of three common database models: the *hierarchical*, the *network*, and the *relational* models. The three models are presented from the perspective of a centralized IT function. The hierarchical and network models are called *navigational databases* because of their structure and inflexibility. Seen as a marked improvement over flat files, navigational databases were used in the design of many late-era legacy systems. Newer accounting information systems, however, make extensive use of

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O. Ray Whittington



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Information Technology Auditing Jagdish Pathak, 2005-08-15 An evolving agenda of Information Technology Auditing is subject of this book The author presents various current and future issues in the domain of IT Auditing in both scholarly as well as highly practice driven manner so as to make those issues clear in the mind of an IT auditor The aim of the book is not to delve deep on the technologies but the impact of these technologies on practices and procedures of IT auditors Among the topics are complex integrated information systems enterprise resource planning databases complexities of internal controls and enterprise application integration all seen from an auditor s perspective The book will serve a big purpose of support reference for an auditor dealing with the high tech environment for the first time but also for experienced auditors

Strategic Information Technology Plan United States. Patent and Trademark Office, 1999 *Strategic Information Technology Plan FY 1999-FY 2004* United States. Patent and Trademark Office, 1998 Information Technology , 1994-12 Provides a logical framework for evaluating information technology acquisitions Incorporates a risk assessment methodology intended to reduce audit planning time and ensure that significant issues are included Intended for use in planning and conducting risk assessments of computer hardware and software telecommunications and system development acquisitions Charts and tables Glossary **ECM Solutions** Bill Forquer, Peter Jelinski, Tom Jenkins, 2005 *Wiley CPAexcel Exam Review 2016 Study Guide January* O. Ray Whittington, 2015-12-14 The Wiley CPAexcel Study Guides have helped over a half million candidates pass the CPA Exam This volume contains all current AICPA content requirements in Auditing and Attestation AUD The comprehensive four volume paperback set AUD BEC FAR REG reviews all four parts of the CPA Exam With 3 800 multiple choice questions The CPA study guides provide the detailed information candidates need to master or reinforce tough topic areas The content is separated into 48 modules Unique modular format helps candidates zero in on areas that need work organize their study program and concentrate their efforts Comprehensive questions over 3 800 multiple choice questions and their solutions in the complete set AUD BEC FAR REG Guidelines pointers and tips show how to build knowledge in a logical and reinforcing way Arms test takers with detailed text explanations and skill building problems to help candidates identify focus on and master the specific topics that may need additional reinforcement Available in print format Cloud Computing with e-Science Applications Olivier Terzo, Lorenzo Mossucca, 2017-12-19 The amount of data in everyday life has been exploding This data increase has been especially significant in scientific fields where substantial amounts of data must be captured communicated aggregated stored and analyzed Cloud Computing with e Science Applications explains how cloud computing can improve data management in data heavy fields such as bioinformatics earth science and computer science The book begins with an overview of cloud models supplied by the National Institute of Standards and Technology NIST and then Discusses the challenges imposed by big data on scientific data infrastructures including security and trust issues Covers vulnerabilities such as data theft or loss privacy concerns

infected applications threats in virtualization and cross virtual machine attack Describes the implementation of workflows in clouds proposing an architecture composed of two layers platform and application Details infrastructure as a service IaaS platform as a service PaaS and software as a service SaaS solutions based on public private and hybrid cloud computing models Demonstrates how cloud computing aids in resource control vertical and horizontal scalability interoperability and adaptive scheduling Featuring significant contributions from research centers universities and industries worldwide Cloud Computing with e Science Applications presents innovative cloud migration methodologies applicable to a variety of fields where large data sets are produced The book provides the scientific community with an essential reference for moving applications to the cloud

Cloud Security Handbook for Architects: Practical Strategies and Solutions for Architecting Enterprise Cloud Security using SECaaS and DevSecOps Ashish Mishra, 2023-04-18 A comprehensive guide to secure your future on Cloud Key Features Learn traditional security concepts in the cloud and compare data asset management with on premises Understand data asset management in the cloud and on premises Learn about adopting a DevSecOps strategy for scalability and flexibility of cloud infrastructure Book Description Cloud platforms face unique security issues and opportunities because of their evolving designs and API driven automation We will learn cloud specific strategies for securing platforms such as AWS Microsoft Azure Google Cloud Platform Oracle Cloud Infrastructure and others The book will help you implement data asset management identity and access management network security vulnerability management incident response and compliance in your cloud environment This book helps cybersecurity teams strengthen their security posture by mitigating cyber risk when targets shift to the cloud The book will assist you in identifying security issues and show you how to achieve best in class cloud security It also includes new cybersecurity best practices for daily weekly and monthly processes that you can combine with your other daily IT and security operations to meet NIST criteria This book teaches how to leverage cloud computing by addressing the shared responsibility paradigm required to meet PCI DSS ISO 27001 2 and other standards It will help you choose the right cloud security stack for your ecosystem What you will learn Understand the critical role of Identity and Access Management IAM in cloud environments Address different types of security vulnerabilities in the cloud Develop and apply effective incident response strategies for detecting responding to and recovering from security incidents Who is this book for The primary audience for this book will be the people who are directly or indirectly responsible for the cybersecurity and cloud security of the organization This includes consultants advisors influencers and those in decision making roles who are focused on strengthening the cloud security of the organization This book will also benefit the supporting staff operations and implementation teams as it will help them understand and enlighten the real picture of cloud security The right audience includes but is not limited to Chief Information Officer CIO Chief Information Security Officer CISO Chief Technology Officer CTO Chief Risk Officer CRO Cloud Architect Cloud Security Architect and security practice team Table of Contents SECTION I Overview and Need to Transform to Cloud Landscape 1

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Mastering AWS Security Albert Anthony, 2017-10-26

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Designing and Developing Secure Azure Solutions Michael Howard, Simone Curzi, Heinrich Gantenbein, 2022-12-05 Plan build and maintain highly secure Azure applications and workloads As business critical applications and workloads move to the Microsoft Azure cloud they must stand up against dangerous new threats That means you must build robust security into your designs use proven best practices across the entire development lifecycle and combine multiple Azure services to optimize security Now a team of leading Azure security experts shows how to do just that Drawing on extensive experience securing Azure workloads the authors present a practical tutorial for addressing immediate security challenges and a definitive design reference to rely on for years Learn how to make the most of the platform by integrating multiple Azure security technologies at the application and network layers taking you from design and development to testing deployment governance and compliance About You This book is for all Azure application designers architects developers development managers testers and everyone who wants to make sure their cloud designs and code are as secure as possible Discover powerful new ways to Improve app workload security reduce attack surfaces and implement zero trust in cloud code Apply security patterns to solve common problems more easily Model threats early to plan effective mitigations Implement modern identity solutions with OpenID Connect and OAuth2 Make the most of Azure monitoring logging and Kusto queries Safeguard workloads with Azure Security Benchmark ASB best practices Review secure coding principles write defensive code fix insecure code and test code security Leverage Azure cryptography and confidential computing technologies Understand compliance and risk programs Secure CI CD automated workflows and pipelines Strengthen container and network security

Information Technology Control and Audit, Fifth Edition Angel R. Otero, 2018-07-27 The new fifth edition of Information Technology Control and Audit has been significantly revised to include a comprehensive overview of the IT environment including revolutionizing technologies legislation audit process governance strategy and outsourcing among others This new edition also outlines common IT audit risks procedures and involvement associated with major IT audit areas It further provides cases featuring practical IT audit scenarios as well as sample documentation to design and perform actual IT audit work Filled with up to date audit concepts tools techniques and references for further reading this revised edition promotes the mastery of concepts as well as the effective implementation and assessment of IT controls by organizations and auditors For instructors and lecturers there are an instructor s manual sample syllabi and course schedules PowerPoint lecture slides and test questions For students there are flashcards to test their knowledge of key terms and recommended further readings Go to <http://routledgetextbooks.com/textbooks/9781498752282> for more information **PTO Strategic**

Information Technology Plan, Fiscal Years ... Executive Overview United States. Patent and Trademark Office, 1998

Solutions Architect's Handbook Saurabh Shrivastava, Neelanjali Srivastav, 2022-01-17 Third edition out now with coverage on Generative AI clean architecture edge computing and more Key Features Turn business needs into end to end technical architectures with this practical guide Assess and overcome various challenges while updating or modernizing

legacy applications Future proof your architecture with IoT machine learning and quantum computing Book Description Becoming a solutions architect requires a hands on approach and this edition of the Solutions Architect s Handbook brings exactly that This handbook will teach you how to create robust scalable and fault tolerant solutions and next generation architecture designs in a cloud environment It will also help you build effective product strategies for your business and implement them from start to finish This new edition features additional chapters on disruptive technologies such as Internet of Things IoT quantum computing data engineering and machine learning It also includes updated discussions on cloud native architecture blockchain data storage and mainframe modernization with public cloud The Solutions Architect s Handbook provides an understanding of solution architecture and how it fits into an agile enterprise environment It will take you through the journey of solution architecture design by providing detailed knowledge of design pillars advanced design patterns anti patterns and the cloud native aspects of modern software design By the end of this handbook you ll have learned the techniques needed to create efficient architecture designs that meet your business requirements What you will learn Explore the various roles of a solutions architect in the enterprise landscape Implement key design principles and patterns to build high performance cost effective solutions Choose the best strategies to secure your architectures and increase their availability Modernize legacy applications with the help of cloud integration Understand how big data processing machine learning and IoT fit into modern architecture Integrate a DevOps mindset to promote collaboration increase operational efficiency and streamline production Who this book is for This book is for software developers system engineers DevOps engineers architects and team leaders who already work in the IT industry and aspire to become solutions architect professionals Existing solutions architects who want to expand their skillset or get a better understanding of new technologies will also learn valuable new skills To get started you ll need a good understanding of the real world software development process and general programming experience in any language **Open Government and**

Targeted Transparency Marcela Restrepo Hung, Sandra Elena, Estefanía Casadei, Thiago Alvim Camargo, Ezequiel Molina, Álvaro V. Ramírez Alujas, Juanita Riaño, Luciana Díaz Frers, Amon Narciso de Barros, Orazio J. Bellettini Cedeño, Sonia Tschorne Berestesky, Juan Cruz Vieyra, Nicolás Dassen, Roberto de Michele, 2012-10-30 Transparency and integrity are key factors in consolidating democratic governance and deepening the modernization of the state The Inter American Development Bank IDB has been supporting country efforts to achieve open government providing technical support and knowledge on transparency in the LAC region With the support of the Norwegian government the IDB created the Anticorruption Activities Trust Fund AAF aimed at strengthening the institutional capacity of the Bank s borrowing countries in their efforts to prevent and control corruption After four years in operation the fund has gained recognition both inside and outside the Bank as a source of innovation and best practices in terms of access to information and targeted transparency This publication compiles some of the experiences and lessons learned from five different countries Argentina

Brazil Colombia Ecuador and Guatemala with direct support from the AAF *The Executive's Guide to Information Technology* John Baschab, Jon Piot, 2007-07-13 Praise for the The Executive's Guide to Information Technology This book is important reading It offers practical real world insight and pragmatic no nonsense approaches for people who have a stake in corporate IT Lynda Applegate Henry R Byers Professor of Business Administration Harvard Business School Information systems and processes are very important parts of our due diligence assessment of a company yet the jargon is often more difficult to understand than many foreign languages Baschab and Piot effectively translate IT into words and concepts that businesspeople can easily understand and act upon This book is a helpful reference guide for corporate executives and private equity groups of all types Neal Aronson Managing Partner Roark Capital Group Business success increasingly depends on effective use of IT Effective use of IT depends on the kind of in depth practical insight in this book Baschab and Piot provide a pragmatic approach to information systems investment that should be required reading for senior executives and CIOs alike Erik Brynjolfsson Schussel Professor of Management Director of the Center for Digital Business MIT This book should provide valuable guidance for management and technology consultants The Executive's Guide to Information Technology provides field proven insight on all important aspects of IT planning and execution from governance to applications to operations and infrastructure Gary J Fernandes former vice chairman EDS member of the Board of Directors Computer Associates Baschab and Piot do a great job of laying out the fundamental issues and challenges that every IT organization faces More often than not the issues are not technical in nature but are a reflection of how the IT and business teams work together to define execute and implement new business tools The threshold issue is leadership Often it is difficult for business leaders to feel that they have the skills and perspective to provide that leadership on technical projects The Executive's Guide to Information Technology provides non technical business leaders a solid framework for engaging with their IT peers Tom Nealon Chief Information Officer J C Penney [The Machine Learning Solutions Architect Handbook](#) David Ping, 2024-04-15 Design build and secure scalable machine learning ML systems to solve real world business problems with Python and AWS Purchase of the print or Kindle book includes a free PDF eBook Key Features Go in depth into the ML lifecycle from ideation and data management to deployment and scaling Apply risk management techniques in the ML lifecycle and design architectural patterns for various ML platforms and solutions Understand the generative AI lifecycle its core technologies and implementation risks Book Description David Ping Head of GenAI and ML Solution Architecture for global industries at AWS provides expert insights and practical examples to help you become a proficient ML solutions architect linking technical architecture to business related skills You ll learn about ML algorithms cloud infrastructure system design MLOps and how to apply ML to solve real world business problems David explains the generative AI project lifecycle and examines Retrieval Augmented Generation RAG an effective architecture pattern for generative AI applications You ll also learn about open source technologies such as Kubernetes Kubeflow for building a data science environment and

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