




Technical Briefings 1998

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Electronic messaging

27 January 1998 at Chartered Accountants' Hall, Moorgate Place, London

Chairman: Steve Hinde

Connectivity and the accountant

open.gov: the electronic delivery of government services

Uses and abuses of e-mail

Electronic Lodgement

Malcolm Marshall, KPMG

Matthew Bishop, Cabinet Office

Daniel Strawson, Electric Mail

Brian Handley, Project Officer, Electronic
Lodgement, Inland Revenue

Commerce and the Internet: Auditing Implications

Freddy MacMarne, NatWest Electronic Markets

Please note venue

Looking beyond the Millennium

28 April 1998, at the Royal Aeronautical Society, London

Chairman: Martin Robinson, IIA

Auditing a RAD Project

Major Projects: what can go wrong

Using the benefits of hindsight - the role of post-
project analysis

Penetration testing

Fraud investigation and internal security

Jennifer Stapleton, Vice-President of the BCS, and
Chair of the Technical Board

Brian Helbrough, Imago

Arnold Kransdorff, Pencorp Ltd

John Austen, Computer Crime Consultants

Tom Mulhall, BT

Followed by the Annual General Meeting.

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GUIDELINES FOR POTENTIAL AUTHORS

The *Journal* publishes various types of article.

Refereed articles are academic in nature and reflect the Group's links with the BCS, which is a learned institute governed by the rules of the Privy Council. Articles of this nature will be reviewed by our academic editor prior to publication and may undergo several iterations before publication. Lengthy dissertations may be serialised.

Technical articles on any IS audit, security, or control issue are welcome. Articles of this nature will be reviewed by the editor and will usually receive minimal suggestions for change prior to publication. News and comment articles, dealing with areas of topical interest, will generally be accepted as provided, with the proviso of being edited for brevity. Book and product reviews should be discussed with the appropriate member of the editorial panel prior to submission. All submissions should either be on double spaced, single-sided A4 paper, or on PC format diskette in Microsoft Word, Ami-Pro, or ASCII format. Electronic submission is preferred.

Submissions should be accompanied by a short biography of the author(s) and a good quality monochrome photograph, or electronic image.

Submission Deadlines

| | |
|----------------|--------------|
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Letters to the editor are welcome as are any other contributions. Please contact the appropriate person on the editorial panel.

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EDITORIAL

The festive season approaches and my waistline is already groaning in anticipation of the excesses that are to come. Never one to be defeatist however, I shall manfully tackle the job ahead having made appropriate plans to prevent multiple bookings, detect those events which do not require me to make a financial outlay and correct my increase in girth by booking my slot at the local health club. It's wonderful how that audit training is never *wasted* (ha, did you get the pun?). The control hierarchy thus described is where most audit textbooks stop. I believe that there are additional controls which need to be added to the list. Continuity controls to ensure that the system transfers data safely from one place to another, which in my case will ensure moving from one event to another without getting lost on the way. Contingency controls to allow for recovery in the event of a problem, which for me will be whatever over-the-counter medicine is available at the time. Change controls to ensure that the system moves safely from state to another are a further consideration. In my case I expect to move smoothly from sobriety to inebriation and back again without too many difficulties, but I suspect that I should need to sign at least three documents to allow this to happen in a controlled way.



Like my waistline, the scope of computer auditing continues to expand, and we have a refereed article from Alison Robertson which tracks this movement. I once managed to get half a dozen sober computer audit managers around a table to discuss what their computer audit coverage included. I was not too surprised to find that there was wide divergence as to what was considered 'core' coverage and what was not. So much depends on the organisation, the business environment in which it operates and the particular foibles of the people at the top. To some extent this wide divergence shows just well placed we are in being part of the British Computer Society. Unlike our cousins in the Information Systems Audit & Control Association we can call on expertise from a vast range of professionals who operate in related spheres within the information systems 'church'. The BCS has over fifty specialist groups and the enclosed brochure provides details of them all. Like us, these groups run active programmes and offer membership at very low rates. Look through the list and you will be amazed at the specialisms that abound in the I.S. environment. Do not be afraid to contact any of these groups if you have a problem which seems related to their area. You will find that they are very willing to share their knowledge and expertise.

On behalf of the entire committee I extend the compliments of the season to you all and may you have a happy and prosperous new year.

John Mitchell

The views expressed in the Journal are not necessarily shared by CASG. Articles are published without responsibility on the part of the publishers or authors for loss occasioned in any person acting, or refraining from acting as a result of any view expressed therein.

Chairman's Corner

Alison Webb

Are you an author?

After our last technical briefing in October, the Committee had its first meeting of the new season, giving us the chance to review what we do, and to match the services we provide with what people want. We see ourselves as a forum for exchanging ideas about the technicalities of computer audit, and although we think the briefings and our Journal are working well, we felt we'd like to try to give you some extra services.

We haven't tried to provide any guidance notes for a while, although this is something people ask us about quite often. A booklet focused on a particular area of computer audit can be much more useful than a magazine article or lecture, which by its nature has to summarise the sort of detail which practitioners find useful.

We thought that this year, we'd look into producing some more permanent and more detailed audit notes. Our first topic is going to be to do with auditing the desktop (the title's not quite decided yet). We intend to use a professional technical writer to pull the thing into shape.

Guidance is only useful if it's given by someone who knows what he or she's talking about, and if it addresses areas that enough people find difficult. To address this, we'll be mailing you soon to ask for your help (or if the dates work out, you'll find the sheet with the



Journal). We've had a preliminary meeting and put together a draft list of chapter headings to do with auditing the desktop. We'd like you to tell us how useful these are going to be to you, or to your department and whether there are any other areas you'd like addressed. If you'd like to be involved yourself in some way you may be willing to write something and we'd definitely like to hear from

you if so. Writing is hard work, but there is an upside as well, in the insights you get into the subject - and then of course there's the pleasure of seeing your name in print.

If you don't want to commit yourself on paper, you might like to be on the project team. If you'd be willing to be interviewed (probably by phone) by the writers, so much the better. We want ideas, anecdotes - anything that informs or provides guidance. Let us know the areas where you want to make a contribution.

Euromas

Another attempt by the Brussels bureaucrats to get us all doing the same thing at the same time - Ed

The Christmas Day (Third Directive) Regulations 1996 was laid before Parliament on 10 December 1997. These regulations enact the Third Christmas Directive (EEC/236/1994) and replace the Christmas Pudding Misuse Act 1992 and the Date and Nuts Protection Act 1986, both these Acts are now repealed.

These provisions complete the European Commission's aim to establish a single European Christmas or Euromas. We must thank Mr Major for his firm stand at Maastricht which has given Britain several exemptions. For instance the standard cooking time for brussels sprouts will remain at 90 minutes rather than the 10 minutes foisted on the rest of Europe by the French. Major had to buy the co-operation of the Germans but I do not think that wearing lederhosen on Christmas morning is too high a price to pay although many may draw the line at the thigh slapping dance before carving the Christmas bratwurst.

Of course the Queen's speech had to go, it has been replaced by the Eurofilm. The French wanted *Manon des Sources*, but thanks to Mr Major the compulsory film on Christmas afternoon until 2005 will be that good old English classic *Chitty Chitty Bang Bang*.

The euroexec standard gift to his/her secretary will be Belgian chocolates wrapped by the shop although there are transitional provisions which allow the traditional half pound of Black Magic in a brown paper bag to be given for any Christmas falling before 23 December 1999.

I will be circulating these regulations together with a paper outlining the measures designed to prevent the Spanish buying up British Christmas Pudding quotas. The European Commission wish you a

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For more information, phone John Mitchell on 01707 851454.

The Evolution of Computer Auditing

Alison Robertson

INTRODUCTION

Many factors lead to the evolution of a profession, and auditing is no different. Auditing is changing. Before looking to see where auditing is going it is important to recall the basic purpose of auditing - to compare what is to what should be. Though the role the auditor is asked to play is changing the purpose remains constant. Auditors were once thought of as the "corporate police", they were responsible for detecting and uncovering errors, or fraud. Today they are expected to participate in early stages of system development to prevent errors or fraud from occurring.¹ They are now considered more "business partners" than police. Compliance auditing is becoming a specialized field as companies find themselves in the fast lane and unable to keep pace of the rapid changes. Compliance auditing is necessary to help companies avoid lawsuits. One of the main reasons for the changing face of auditing is technological advances. These have led to several domains within auditing changing. Some of these, which will be addressed, are - Information Technology, coactive control, self assessment, internal control, outsourcing, globalization, and the year 2000 problem.

INFORMATION TECHNOLOGY

EDI (Electronic Data Interchange) should be an outright success because of the way it can speed up trade, both international and domestic, and simultaneously reduce costs through the reduction of paper work.² The main problems are based on legal constraints. In most countries (if not all) most documents require signatures and as yet this problem has not been completely solved, however this is changing rapidly. Recent legislation has been enacted by most states and also internationally. So far, these laws, which vary by region, provide for limited use of digital signatures. They are however being revised and updated to broaden their scope. For example, there is the EDIFACT standard which is the most accepted so far. These problems will be resolved when digital signatures are standardized and found to be secure enough to be accepted by the various legal systems.

With the advent of electronic commerce and electronic storage, applications have fewer paper audit trails. This means a higher degree of computer awareness for the audit staff, as they must be able to assess the security, completeness and accuracy of electronic data. This will mean a lesser demand for compilation activities by accounting staff, and greater demand for personnel who can set up electronic reporting systems. The auditor will be required to assess the reliability of the reporting mechanisms. Financial Statements may become multimedia presentations on CD-ROM or Web sites. Readers will want some degree of assurance that the material is reliable. Auditors are going to be asked to fill that role. With an increasing amount of information readily available, non-financial systems will also be subject to external audit.

Auditors should be required to be proficient in computer technology and Computer Assisted Auditing Techniques (CAATs). Some accounting bodies are already moving toward requiring Information System knowledge for certification, but there are still too many accountants that are not computer literate who will increasingly be replaced by computer experts. Many of the large accounting firms find that it is easier to teach an Information Systems specialist how to audit than it is to teach an auditor the ins and outs of Information Systems.

The reliance on electronic methods is intensifying drastically. Today it is increasingly necessary to audit "through" the computer rather than "around" it.³ This is primarily because the paper trail is disappearing. It was formerly possible to review the inputs and the outputs and derive audit conclusions without actually addressing what happened inside the computer. Today, however, more companies have decided that if the information is in the computer, why waste the paper to print it? Therefore an auditor who wants to do his job, and adhere to required professional standards, has to go to where the information trail is: not on paper, but in bits and bytes. To ease the transition additional time needs to be devoted to training in electronic audit techniques. Beyond that, it is still necessary to know the theoretical background of what you are auditing and why. However, the information that will provide the answers to auditors' questions is increasingly available only to the person who can access it electronically.

Apart from the technological changes which are forcing IT auditors to become more technical, there are the issues of businesses wanting to have access to as much information as possible with the least aggravation possible. Therefore, for operational purposes everyone wants to connect to everyone else and not to be bogged down with controls.⁴ Consequently, one of the major problems of auditors is to persuade management that controls are needed to prevent unauthorized access to data. How to maintain security to preserve data integrity is another major challenge facing today's auditors.

Another problem is that Audit is one of the first departments to suffer when management effects cost cutting. Allan Alden, ACIB, Head IT Audit, BOV Group, commented that his section has needed another auditor for the past three years and that he knows that he/she will never arrive. Therefore, to cope with all the computerized systems in production, and those coming off the production line is impossible. Therefore, risk management is playing a much more important role in planning for audits than ever before. First, you only audit the high risk areas, and then only audit the high risk areas within that area. It is all a cost exercise that takes a lot of analysis and planning.

COACTIVE CONTROL

It appears auditing may be heading toward cooperative auditing where internal audit helps a department set up the objectives, or parameters, of a review. Particularly within IT many processes, programs, systems, and services are contracted for or outsourced. IT, who railed against audit oversight, now find themselves needing to use auditing procedures to monitor these contractors.⁵ The role of the auditor is changing from corporate police to business partners. Whilst before the auditor used to go in and constructively criticize processes, lack of controls etc. nowadays the auditor is asked to be more of a consultant and to participate in the early stages before systems or processes are adopted. Although this role may cause an auditor to lose a certain level of independence, if handled properly it can add to the value of the auditor and to the levels and effectiveness of controls implemented at the early stages of system or process development. Controls implemented during the early stages are always more cost effective and will eventually lead to fewer findings and less difficulty during the audits.

SELF ASSESSMENT

Methods have to be developed to expand the Control Self-Assessment models and to also look at efficiencies and effectiveness issues. Internal and external auditors should receive training in the common control self-assessment models, so they in turn can teach managers. Managers should receive ongoing training to understand control concepts. Control self-assessment is the new thing in auditing. The emphasis is changing so that auditors are more consultants than mappers of procedures.⁶ Control self-assessment has also changed the focus back to compliance as opposed to efficiencies and effectiveness. Compliance is a short term focus change until managers realize that compliance is merely another term similar to efficiency and effectiveness recommendations. The focus on controls is to make sure the risks are covered, or at least known. It also helps ensure operational efficiency, cost management, and correct financial reporting. An emphasis on control self-assessment will enable the audit department to provide the facilitation for Total Quality Management.

In external auditing, there has been a shift to high-level overviews of procedures with little emphasis on testing. As lawsuits become more frequent, external auditors, and their clients, will eventually realize that the testing component is important, and that many of the tests can be done quickly and easily using CAATs. CAATs can be used to highlight exception items that can then be investigated for compliance. With this emphasis on CAATs, there will be an increased demand for computing skills within the general audit staff. Also, there probably will be more reliance on the Control Self-Assessment process to provide material for the external audits and other control reviews.

Self-audits are also becoming more popular. Performing self-audits is probably a good practice because it increases protection and awareness.⁷ However, it's not really an audit. The use of external, independent auditors to perform audits is considered standard practice. One possible downside, from an external auditors' standpoint, is that those who do external audits might have to work harder to find the problems. However, that harder work may translate into better evaluation of operations. The self-audit effort also may assist external auditors to get the answers to many of their questions more quickly.

When performing self audits it would be very unconventional not to write a formal report and report findings to the CEOs and perhaps the company's board of directors. The report should include the schedule for the implementation completion of all the recommendations based on the audit findings, and the date for the repeat audit. If, during the audit process problems, vulnerabilities, computer crimes, abuse, numerous intrusion cases, or other evidence implying fraud or illegal activities are detected, then it needs to be thoroughly documented and reported to appropriate authorities.⁸

Very heavy emphasis on special purpose systems designed to perform continuous auditing of specific application systems will become more common. Probably neural networking/computing approaches that will help in pointing out anomalies, etc. for "manual" review and continuously "learn" about the changing business environment (via continuous analysis of transactions). Bank One (Columbus, Ohio) started a major effort to automate their audit approach several years ago.⁹

INTERNAL CONTROL

Auditors are using different types of software applications to assist them in their audits. Apart from the standard spreadsheets, databases, word processors, and tracking systems, software applications have been developed, such as the new MS Access

software, to assist in planning and follow-ups.¹⁰ In addition more and more software applications are being used to identify weaknesses in systems. One example is Kane, which is a software application developed to identify weaknesses in passwords, configuration, etc. Though Kane is developed to run on a Netware network there are similar tools for UNIX and other systems. Interrogation software proprietary to the mainframe is also being used more frequently. This type of software, such as ACL and IDEA, is used to extract data and perform analysis on it.¹¹ This allows the auditor to actually interrogate the system. With the year 2000 approaching, and all the problems associated with it,¹² these new, powerful, applications are proving to be very useful. Auditors are able to interrogate systems to establish whether a system is Year 2000 compliant, a long, tedious, task without the new software applications.

OUTSOURCING

A problem which is envisaged by a number of internal audit departments is that management is opting for outsourcing of the internal audit function. Managers who choose outsourcing believe that this would give rise to a *more expert audit*, at *cheaper cost* and it would be more *objective*. Is it cost effective? Will it be performed better?¹³ The function of internal auditors and external auditors, though similar in some aspects, are very different. An internal auditors' responsibility, and loyalty is to the company whereas an external auditor is independent. The focus of an internal audit is, along with data integrity and accuracy, company effectiveness & efficiency. The internal auditors, working full time for a company, know exactly what is going on within the organization. The focus of an external audit is data integrity and accuracy. Outsourced auditors may not always remain objective. They may feel that they must be careful about what they say so as not to lose the contract. Moreover, if the external auditors always perform the audits and become the experts of the organizations systems, should there be fraud that needs to be investigated internally, to whom may they turn for knowledge of the system that has been compromised?

There is another facet that management must evaluate. Before considering outsourcing management should evaluate Internal Audit Department (IAD) cost (per hour). This could be accomplished by developing gross expenditures (space costs, salaries, equipment and supplies) then choosing a divisor. Then compare these costs to the outside consultants' estimated number.¹⁴

Another factor to consider when evaluating outsourcing is the firm you use, and their working relationship to other companies. Be sure you address the "pass through" of security - so that all subcontractors used by the prime contractor, the outsourced company, understand the policies, procedures, and constraints under which they are to operate.¹⁵

Planning for business continuity also needs to be addressed, especially in the case where the sub contractors, that the prime contractor uses, are not competent to do the work you agreed to with the prime contractor. The contract, between your company and the prime contractor, should be clear on rights, responsibilities, and your companies' role. Perhaps there needs to be a clause regarding the prime contractors' rights to subcontractors.

Outsourcing, though controversial, is a future component of internal or compliance auditing. If a company is not outsourcing some part of their internal auditing functions they are probably not operating at maximum efficiency. In today's fast paced world it is increasingly more difficult, and costly, to keep up with all the changes and advances in technology. It is often more cost effective to concentrate on the company's core competencies and outsource other aspects of the business. For example, companies that are not

equipped to handle extremely technical audits that might need to be performed once every one or two years would be best to outsource them. "What management cannot outsource is management".¹⁶ Because a function is outsourced it does not decrease the importance to the Internal Auditing Department. In some case the importance is actually intensified. Ford Motor Company cut its number of parts manufacturers down from over three thousand to four hundred. By increasing efficiency with its outsourcing, Ford motor company has also drastically increased its risk. A single supplier can close Ford's factories worldwide. Ford has to be even more involved in its outsourced functions and cannot give up responsibility of the management of them.¹⁷

GLOBALIZATION

The operation of organizations in multiple jurisdictions leads inevitably toward the development of International Standards. Certainly the smaller economies, almost any outside of the US, cannot afford to ignore what is happening in other parts of the world. IFAC (the International Federation of Accountants) develops "international" standards & statements in Accounting and Auditing and these tend to be followed by the national bodies - although usually with some cosmetic make-overs.¹⁸ The IFAC exists to promote the development of international standards in areas where they believe they should be. They have a Standards Board charged with that activity.

ISACA (Information Systems Audit and Control Association) also has a role in IFAC and there is some standards work at the information systems level. Standards in accounting (regional GAAP) currently vary more than standards in auditing.¹⁹ The World Trade Organization (WTO), in supervising the General Agreement in Trade and Services (GATS), is extremely interested in mutual recognition agreements concerning the movement of professional services. The WTO's Working Party on Professional Services (WPPS) are actively developing rules and guidelines for international reciprocity in accountancy. This new reciprocity regulation is expected to be signed into effect in early 1997. This will entitle a CPA to be licensed as a chartered accountant in England, Scotland, Wales, Ireland, or Canada, and a chartered accountant to be licensed as a CPA.

CONCLUSION

The auditing profession is evolving at a rapid rate. To keep up with technology auditors have to adapt to the emerging surroundings and use the tools available to them. The basics are still the same - an auditor's responsibility is to compare what is to what should be. It is the methods of comparison that are changing. Auditors have to stay ahead and lead the way in utilizing technology. "Any organization awaiting the methods of transformation to be proven effective is probably writing its own epitaph. Much of the work in this area is experiential, and business leaders must experience this in order to make the changes operational."²⁰

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Organizational Changes at the North Pole

The downsizing trend reaches far beyond our own shores.

I found this secret strategy study next to the remains of a mince pie at the bottom of my chimney - Ed.

The recent announcement that Donner and Blitzen have elected to take the early reindeer retirement package has triggered a good deal of concern about whether they will be replaced, and about other restructuring decisions at the North Pole. Streamlining was necessary due to the North Pole's loss of dominance of the season's gift distribution business. Home shopping channels and mail order catalogues have diminished Santa's market share. He could not sit idly by and permit further erosion of the profit picture.

The reindeer downsizing was made possible through the purchase of a late model Japanese sled for the CEO's annual trip. Improved productivity from Dasher and Dancer, who summered at the Harvard Business School, is anticipated. Reduction in reindeer will also lessen airborne environmental emissions for which the North Pole has received unfavorable press.

I am pleased to inform you that Rudolph's role will not be disturbed. Tradition still counts for something at the North Pole. Management denies, in the strongest possible language, the earlier leak that Rudolph's nose got that way, not from the cold, but from substance abuse. Calling Rudolph 'a lush who was into the sauce and never did pull his share of the load' was an unfortunate comment, made by one of Santa's helpers and taken out of context at a time of year when he is known to be under executive stress.

As a further restructuring, today's global challenges require the North Pole to continue to look for better, more competitive steps.

Effective immediately, the following economy measures are to take place in the 'Twelve Days of Christmas' subsidiary:

- ◆ The partridge will be retained, but the pear tree never turned out to be the cash crop forecasted. It will be replaced by a plastic hanging plant, providing considerable savings in maintenance;
- ◆ The two turtle doves represent a redundancy that is simply not cost effective. In addition, their romance during working hours could not be condoned. The positions are therefore eliminated;
- ◆ The three French hens will remain intact. After all, everyone loves the French;
- ◆ The four calling birds were replaced by an automated voice mail system, with a call waiting option. An analysis is underway to determine who the birds have been calling, how often and how long they talked;
- ◆ The five golden rings have been put on hold by the Council. Maintaining a portfolio based on one commodity could have negative implications for institutional investors. Diversification into other precious metals as well as a mix of T-Bills and high technology stocks appear to be in order;

- ◆ The six geese-a-laying constitutes a luxury which can no longer be afforded. It has long been felt that the production rate of one egg per goose per day is an example of the decline in productivity. Three geese will be let go, and an upgrading in the selection procedure by personnel will assure management that from now on every goose it gets will be a good one;
- ◆ The seven swans-a-swimming is obviously a number chosen in better times. The function is primarily decorative. Mechanical swans are on order. The current swans will be retrained to learn some new strokes and therefore enhance their outplacement;
- ◆ As you know, the eight maids-a-milking concept has been under heavy scrutiny by EEO. A male/female balance in the workforce is being sought. The more militant maids consider this a dead-end job with no upward mobility. Automation of the process may permit the maids to try a-mending, a-mentoring or a-mulching;
- ◆ Nine ladies dancing has always been an odd number. This function will be phased out as these individuals grow older and can no longer do the steps;
- ◆ Ten Lords-a-leaping is overkill. The high cost of Lords plus the expense of international air travel prompted the Compensation Committee to suggest replacing this group with ten out-of-work parliamentarians. While leaping ability may be somewhat sacrificed, the savings are significant because we had an oversupply of unemployed parliamentarians this year;
- ◆ Eleven pipers piping and twelve drummers drumming is a simple case of the band getting too big. A substitution with a string quartet, a cutback on new music and no uniforms will produce savings which will drop right down to the bottom line;

We can expect a substantial reduction in assorted people, fowl, animals and other expenses. Though incomplete, studies indicate that stretching deliveries over twelve days is inefficient. If we can drop ship in one day, service levels will be improved. Regarding the lawsuit filed by the attorney's association seeking expansion to include the legal profession ('thirteen lawyers-a-suing') action is pending.

Lastly, it is not beyond consideration that deeper cuts may be necessary in the future to stay competitive. Should that happen, the Council will request management to scrutinize the Snow White Division to see if seven dwarfs is the right number.

The whole truth and nothing but the truth....

The insurance industry has been a source of many an amusing item due, primarily, to the many bon mots which have been included on claims forms. However, it would appear that it is not alone in providing such food for thought. As recently reported in the Massachusetts Bar Association Lawyers Journal, the following questions were apparently actually asked of witnesses by attorneys during trials. The questions have been accompanied in some instances by the responses triggered from quick-witted (and at times exasperated) witnesses. Us auditors would never ask such stupid questions - Ed.

Q1: "Now doctor, isn't it true that when a person dies in his sleep, he doesn't know about it until the next morning?"

Q2: "The youngest son, the 20-year old, how old is he?"

Q3: "Were you present when your picture was taken?"

Q4: "Were you alone or by yourself?"

Q5: "Was it you or your younger brother who was killed in the war?"

Q6: "Did he kill you?"

Q7: "How far apart were the vehicles at the time of the collision?"

Q8: "You were there until the time you left, is that true?"

Q9: "How many times have you committed suicide?"

Q10: "So the date of conception [of the baby] was August 8?"

A: "Yes."

Q: "And what were you doing at that time?"

Q11: "She had three children, right?"

A: "Yes."

Q: "How many were boys?"

A: "None."

Q: "Were there any girls?"

Q12: "You say the stairs went down to the basement?"

A: "Yes."

Q: "And these stairs, did they go up also?"

Q13: "Mr Slatery, you went on a rather elaborate honeymoon, didn't you?"

A: "I went to Europe, sir."

Q: "And you took your new wife?"

Q14: "How was your first marriage terminated?"

A: "By death."

Q: "And by whose death was it terminated?"

Q15: "Can you describe the individual?"

A: "He was about medium height and had a beard."

Q: "Was this a male, or a female?"

Q16: "Is your appearance here this morning pursuant to a deposition notice which I sent to your attorney?"

A: "No, this is how I dress when I go to work."

Q17: "Doctor, how many autopsies have you performed on dead people?"

A: "All my autopsies are performed on dead people."

Q18: "All your responses must be oral, OK? What school did you go to?"

A: "Oral."

Q19: "Do you recall the time that you examined the body?"

A: "The autopsy started around 8.30 pm."

Q: "And Mr Dennington was dead at the time?"

A: "No, he was sitting on the table wondering why I was doing an autopsy."

Q20: "You were not shot in the fracas?"

A: "No, I was shot midway between the fracas and the navel."

Q21: "Are you qualified to give a urine sample?"

A: "I have been since early childhood."

And for all aficionados of the ironic, the final coup de grace from the witness box. . .

Q22: "Doctor, before you performed the autopsy, did you check for a pulse?"

A: "No."

Q: "Did you check for blood pressure?"

A: "No."

Q: "Did you check for breathing?"

A: "No."

Q: "So, then it is possible that the patient was alive when you began the autopsy?"

A: "No."

Q: "How can you be so sure, Doctor?" A: "Because his brain was sitting on my desk in a jar."

Q: "But could the patient have still been alive nevertheless?"

A: "It is possible that he could have been alive and practising law somewhere. . ."

BCS MATTERS



Colin Thompson
BCS Marketing Director

Colin Thompson, BCS Marketing Director, reviews some of the current BCS news items. Requests for further information on these or any other BCS related issues, should be addressed to Colin at The British Computer Society, 1 Sanford St, Swindon SN1 1HJ or by e-mail to cthompson@bcs.org.uk

The New President

October saw the handover from Ron McQuaker to the new BCS President, Sir Brian Jenkins. Brian is a past President of the ICAEW and a past Lord Mayor of London.

The AGM this year marked the start of the Society's fortieth year and, to celebrate, this year's annual dinner was held in association with the Worshipful Company of Information Technologists. Six hundred and twenty six guests attended the Guildhall on 17 October and heard Kenneth, now Lord, Baker as the main speaker.

The New Registers

I mentioned the two new specialist registers in the last edition of the *Journal*. Since that time, the Register of Security Practitioners has opened for applications and the formal launch to potential users is planned for early in the new year. Reaction from potential registrants has been very positive so far.

The second of the registers - The Register of Computer Consultants will, subject to Council approval, be launched in May 1998. The Council decision will be taken in January and the extent of the likely demand will be one of the main factors to be taken into account. It is a requirement that the Register must be viable and eventually self financing. This means that we have to have sufficient names on it to ensure both its quality and quantity to cover a range of subjects and give clients a choice. Over the period leading up to the decision we will be publicising the Register to members as well as potential clients, including companies and government establishments, and consultants.

Two new Reviews

Two major new reviews, aimed at modernising BCS membership, have been commissioned by Council. One of these reviews (*the Membership Review*) covers the scope of BCS membership, while the other

(*The Membership Process Review*) looks at the arrangements for processing new professional members.

BCS professional membership requirements have been very closely tied to those for Engineering Council grades since the Society became an Engineering Institution in 1990. That link is very important to the BCS, not least because we now have more than 7500 Chartered Engineers. But there is a view that the Society should address a broader church within the IS field and, at the PRC Away Weekend in September, participants concluded that the increasing shift of information systems into the former user domain necessitated a review of the scope of activity which is proper to the BCS in fulfilling its charter.

That review has now been set up under the Chairmanship of Brigadier Alan Pollard FBCS, with the following terms of reference:

- To define a proper scope of activity to which professional membership of the BCS ought to be relevant
- To consider how far our current methods of candidate assessment meet the needs of people working within that scope
- To ensure that the body of knowledge appropriate to that scope is expressed within the syllabus for the examinations
- To align exemption accreditation criteria with that body of knowledge
- To consider how the interests of different groups of professional members may be met by a collegiate or faculty structure
- In carrying out the above, to consider how the Society may best serve non professional members

The review is due to report to Council in April 1998.

The background to the other review - of membership processing - is an increasing reluctance on the part of applicants to complete the process. There seems to be no lack of interest in professional membership since we have seen a very marked increase in the numbers of people starting the process this year. But too many of those starters are

failing to complete processing, a fact which appears to be due mainly to the increasing pressure of work and shortage of time on the part of IS practitioners.

Mike Allen, Vice President Professional and Public Affairs, will now chair a review which will look for ways of simplifying the admissions process as far as possible, without of course reducing the effectiveness of entry scrutiny. That review is scheduled to report by the end of March 1998.

BCS Publications

October saw the re-launch of the *Computer Bulletin*, under its new Editor, John Kavanagh. The new yearbook, the *Review and Directory*, was also published during the month. The latter publication is accompanied by a CD Rom which holds the directory - including the name, postal and e-mail address information for all BCS professional members - plus a wealth of other information, such as the full text of the Year 2000 report (volume 1) and all *Computer Bulletin* and *Computer Journal* articles for the past 2 years.

Elsewhere on the publications front the two Year 2000 reports and the publication *Preparing for the Euro* continue to sell well beyond our expectations. A third volume in the Y2K series is planned for early 1998 and a second Euro book is also under consideration.

And finally

Those CASG members who have contact with BCS HQ staff will be sorry to hear that Pam Bolwell, the BCS Webb Editor, is currently on sick leave following an operation. Pam is likely to be away until some time in the new year although she may be doing some updating of the BCS pages from home. Other than that, Andy Wilkes will be supporting as far as his other responsibilities allow.

Library Update

Hazel Roberts - BCS Librarian



The IEE/BCS library has over the last few months, received a number of new books on the subjects of Computer Security, Computer Auditing and Systems Auditing. All of these titles are listed below and can be loaned out to BCS or IEE members when requested. If you wish to look at one of the items and you are not a member of either Institution then you are welcome to come in to the library and view them for reference purposes only. For information regarding our services you are welcome to contact the library at the telephone number printed at the end of this column.

An alternative suggestion for locating information on the BCS library and our services to members is to locate the IEE Library home page on the World Wide Web at the following URL address:

<http://www.iee.org.uk/Library/>

INTERNET SECURITY

OPPLIGER R
Internet and Intranet security
Artech, 1998
0-89006-829-1

GARFINKEL S, SPAFFORD G
Web security and Commerce
O'Reilly 1997
1-56592-269-7

SMITH R E
Internet cryptography: evaluating security techniques
Addison-Wesley
1997 0-201-92480-3

HEYWOOD D, SCRIMGER R
Networking with Microsoft TCP/IP
certified administrator's resource edition
New Riders 1997
1-56208-791-X

CHESWICK W, BELLOVIN S
Internet security: firewalls and gateways
Addison-Wesley
2nd Edition 1998
0-201-87379-6

RUBIN A D, GEER D, RANUM M J
Web security sourcebook
Wiley 1997
0-471-18148-X

McGRAW G, FELTEN E W
Java security: hostile applets, holes and
antidotes
Wiley 1996
0-471-17842-X

SYSTEMS DEVELOPMENT

STAPLETON J
DSDM dynamic systems development
method: the method in practice.
Addison-Wesley 1997
0-201-17889-3

AVISON D, WOOD-HARPER T,
VIDGEN R. WOOD B
Multiview: an exploration in information
systems development
McGraw-Hill 1998
0-07-709369-0

AVISON D E, SHAH H U
The Information systems development life
cycle: a first course in information
systems.
McGraw-Hill 1997
0-07-709244-9

AUDIT

VAN BIENE-HERSHEY M
IT Audit handbook: your complete guide
to EDP auditing.
Elsevier 1997
1-85617-275-9

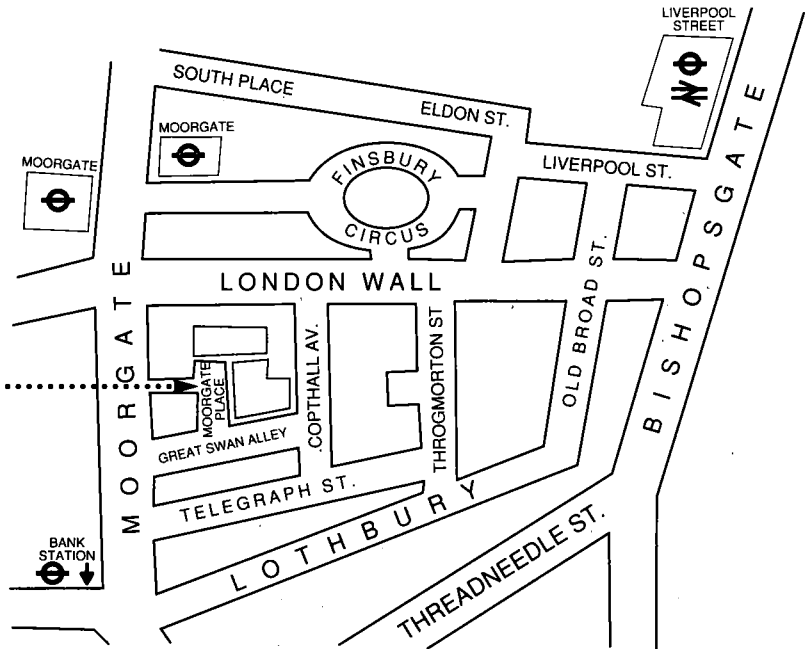
Hazel can be contacted at:

*The IEE/BCS Library,
The Institution of Electrical Engineers,
Savoy Place,
London, WC2R 0BL.
Telephone: 0171 344 5461.
Facsimile: 0171 497 3557.
E-mail: hroberts@iee.org.uk or
E-mail: libdesk@iee.org.uk
World Wide Web: <http://www.iee.org.uk/>*

CASG MATTERS

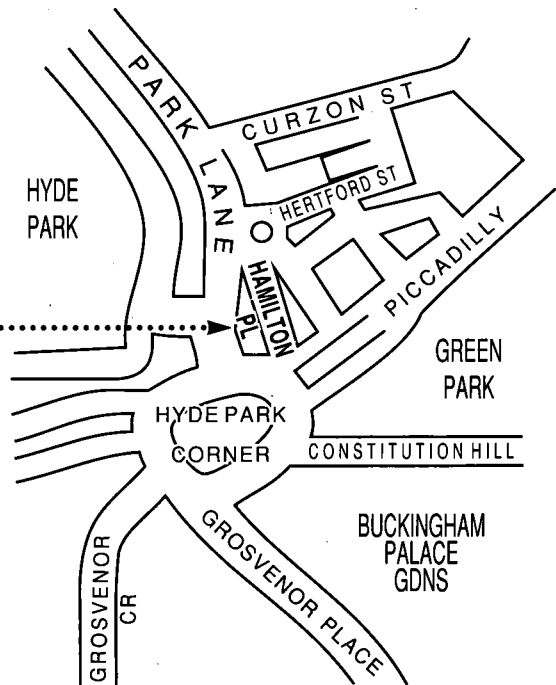
Venue for January 1998 Technical Briefing

Chartered Accountants' Hall,
Moorgate Place
London EC2



Normal Venue for Technical Briefings

Royal Aeronautical Society,
4 Hamilton Place
London W1V 0BQ



With Christmas approaching it seems a good time to find out just

WHY DID THE CHICKEN CROSS THE ROAD?

Plato: For the greater good.

Karl Marx: It was an historical inevitability.

Thomas de Torquemada: Give me ten minutes with the chicken and I'll find out.

Timothy Leary: Because that's the only kind of trip the Establishment would let it take.

Nietzsche: Because if you gaze too long across the Road, the Road gazes also across you.

Oliver North: National Security was at stake.

Carl Jung: The confluence of events in the cultural gestalt necessitated that individual chickens cross roads at this historical juncture, and therefore synchronicously brought such occurrences into being.

Jean-Paul Sartre: In order to act in good faith and be true to itself, the chicken found it necessary to cross the road.

Ludwig Wittgenstein: The possibility of "crossing" was encoded into the objects "chicken" and "road," and circumstances came into being which caused the actualisation of this potential occurrence.

Albert Einstein: Whether the chicken crossed the road or the road crossed the chicken depends upon your frame of reference.

Buddha: If you ask this question, you deny your own chicken-nature.

Salvador Dali: The Fish.

The Warren Commission: "There was one chicken, and it acted alone."

Rod Serling: "Picture if you will... A chicken so desperate to get to the other side that it ventured out of the bounds of safety and into... the Passing Zone. "

Tom Clancy: "It was a rocket-powered chicken. You know, one of those rockets with a 7' gameon and a nuclear wizzawhats that could easily kill millions if Ryan didn't stop the chicken."

The Romper Room Lady: "Doo-Chicken, Doo-Chicken, Doo."

Bill Gates: "md c:\othersid
copy a:\chicken.jok c:\othersid
del a:\chicken.jok "

Windows 95: "In this version, we bring the other side to the
chiclsjd\$##.&|||/%%^ " "

Darwin: It was the logical next step after coming down from the trees.

Emily Dickinson: Because it could not stop for death.

Ralph Waldo Emerson: It didn't cross the road; it transcended it.

Johann Friedrich von Goethe: The eternal hen-principle made it do it.

Ernest Hemingway: To die. In the rain.

David Hume: Out of custom and habit.

Saddam Hussein: This was an unprovoked act of rebellion and we were quite justified in dropping 50 tons of nerve gas on it.

Jack Nicholson: 'cause it (censored) wanted to. That's the (censored) reason.

Ronald Reagan: I forget.

Sappho: Due to the loveliness of the hen on the other side, more fair than all of Hellas' fine armies.

Henry David Thoreau: To live deliberately ... and suck all the marrow out of life.

Mark Twain: The news of its crossing has been greatly exaggerated.

Stephen Jay Gould: It is possible that there is a sociobiological explanation for it, but we have been deluged in recent years with sociobiological stories despite the fact that we have little direct evidence about the genetics of behaviour, and we do not know how to obtain it for the specific behaviours that figure most prominently in sociobiological speculation.

Captain James T. Kirk: To boldly go where no chicken has gone before.

Machiavelli: So that its subjects will view it with admiration, as a chicken which has the daring and courage to boldly cross the road, but also with fear, for whom among them has the strength to contend with such a paragon of avian virtue? In such a manner is the princely chicken's dominion maintained.

Hippocrates: Because of an excess of phlegm in its pancreas.

Price Waterhouse Consultant: Deregulation of the chicken's side of the road was threatening its dominant market position. The chicken was faced with significant challenges to create and develop the competencies required for the newly competitive market. Price Waterhouse, in a partnering relationship with the client, helped the chicken by rethinking its physical distribution strategy and implementation processes. Using the Poultry Integration Model (PIM) PW helped the chicken use its skills, methodologies, knowledge capital and experiences to align the chicken's people, processes and technology in support of its overall strategy within a Program Management framework. Price Waterhouse convened a diverse cross-spectrum of road analysts and best chickens along with PW consultants with deep skills in the transportation industry to engage in a two-day itinerary of meetings in order to leverage their personal knowledge capital, both tacit and explicit, and to enable them to synergize with each other in order to achieve the implicit goals of delivering and successfully architecting and implementing an enterprise-wide value framework across the continuum of poultry cross-median processes. The meeting was held in a park like setting enabling and creating an impactful environment which was strategically based, industry-focused, and built upon a consistent, clear, and unified market message and aligned with the chicken's mission, vision, and core values. This was conducive towards the creation of a total business integration solution. Price Waterhouse helped the chicken change to become more successful.



Management Committee

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| | Mike Demetriou | Lombard North Central | 01737 744111 mdemetriou@lombard.co.uk |

Membership Enquiries to:

Jean Brown
26 Rosehill Gardens
Kingkerswell
Newton Abbot
Devon
TQ12 5DN



Membership Application
 (Membership runs from July to the following June each year)

I wish to APPLY FOR membership of the Group in the following category and enclose the appropriate subscription.

CORPORATE MEMBERSHIP (Up to 5 members)* £75

* Corporate members may nominate up to 4 additional recipients for direct mailing of the Journal (see over)

INDIVIDUAL MEMBERSHIP (NOT a member of the BCS) £25

INDIVIDUAL MEMBERSHIP (A members of the BCS) £15

BCS membership number: _____

STUDENT MEMBERSHIP (Full-time only and must be supported by a letter from the educational establishment).

Educational Establishment: _____ £10

Please circle the appropriate subscription amount and complete the details below.

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