Editorial

I went along to Iinfosec 2002 for a day, partly to help out the BCS by attending their stand and promoting IRMA, but also to see what the latest security gizmos were like and to listen to a couple of the free presentations. The presentations are, of course, by the exhibitors, but by and large they were not overtly commercial, were professionally done and made some very good security points. I used the opportunity to collar a couple of speakers to write articles for this Journal and they will be appearing in due course. My modus operandus is simple and follows my 'unsafe' audit approach. "What's this all about", I hear you squeal. "Mitchell's having another of his philosophical attacks. Time to skip to the rest of the Journal". Well, you may be right, but bear with me a little.

There are only two types of auditing in all of the observable universe and neither of them are taught by the IIA, or the universities, so it must be worth reading on. The two types are 'safe auditing' and 'unsafe auditing'. The former is done by most auditors. I think it forms part of the curriculum. Safe auditing is when you go into your office in the morning, shut the door behind you, lock it and put the back of a chair under the handle so that no-one, but no-one can get in. You then log into your workstation, prepare reports that are more beautiful than an illuminated text, cross-reference your working papers to an extent that you will earn gold stars from your external auditors, you try to talk to people on the telephone, who are seldom available, who never return your calls and if you are lucky enough to get them you find that mysteriously they cannot hear your questions. Your reports are beautiful, but full of self-evident trivialities. That is safe auditing.

Unsafe auditing is when you take the chair from beneath the door handle, unlock the door, open it and start prowling around. It is decidedly unsafe and dangerous. Walk against the side of the corridor with your back turned slightly towards the wall to protect your from that knife. Beware of the garlic smelling, crucifix holding humans that you come across, who a few seconds after seeing you will attempt to flee. Lurk by coffee machines. Keep completely still and after a time no one will notice that you are there. They will say the most damaging things without knowing that these are being recorded by you. Take a deep breath and enter the smoking room. Listen intently and then, just as you are about to pass out from oxygen starvation, leave and write up your notes. Go to the canteen, pretend to be absorbed in a book on 'how to make friends and influence people', as you twiddle with your food, while all the time listening to people sending themselves to eternal damnation. Sit in the toilet cubicle with your feet off the ground and listen to the ideal chatter of people as they wander in and out. Another five pages of notes. Disguise yourself as a human and when you see that person you have been trying to interview for months walking towards you, ask them whatever killer questions you have been storing up. They are ill prepared, out of their normal environment and are vulnerable. They don't have time to think up a plausible explanation for their misdemeanour and answer truthfully. You scuttle away and write up you contemporaneous interview notes as you go. This is unsafe and dangerous auditing, but what an adrenaline rush. You get results!

So now you know how I find my contributors, Not by sitting in my office, not by telephone, but by hunting! So at the next meeting, when you see a smiling Mitchell approaching you and you realise that you have left your defences at home, don't fight

it, succumb with due grace., it won't be as horrible as you think. Just say 'yes' to that question "will you write a little article for me?". Join the band of the un-dead. Live a little!

Which brings me to this edition's contributors. Lee Ann Kalaba discusses the benefits of CAATs in the audit process and gives examples of their uses. Raymond Wessmiller deals with the issue of data integrity and provides a case study as to how co-operation between the financial and computer audit teams shaped an entire audit. Paul Golding provides an update on data and the law. Our deputy chairman, Siobhan Tracey, deals with business continuity planning whilst our resident reporter, Rupert Kendwick, provides a write up on our last full day event which dealt with that very subject. Andrew Hawker, our spiderman of the web, deals with the deadly sin of 'ultracrepidation', or does he? There are the minutes of the AGM which are supported by the Chairman's report and an update on our financial situation from Mike Demetriou our retiring Treasurer. Colin Thompson, the BCS Deputy Chief Executive, provides his usual full account of what's happening to our parent body. Finally, there is a bumper humour section to see you through the Summer break. No break for your committee however; we will be working hard to create next season's programme. Which reminds me ………. Subscriptions are now due and you should find a renewal notice amongst the various advertising flyers.

You may know this already, but previous editions of the Journal can be found on our web site (www.bcs-irma.org), along with a host of other useful information and links.

Happy reading and I look forward to seeing many of you at our meetings next season.