

ABSTRACT

The increasing dependence upon Information Systems (IS) in the last few decades by businesses has resulted in many concerns regarding auditing. Traditional IS auditing has changed from auditing "around the computer" to a hands-on approach (auditing through and with the computer). The aim of the study was to show the relationship between audit and information system. The main objective of this study was to assess the impact of information system on internal audit process a case of Meru district council. Specifically, this study investigated the auditor's perception on the usage of information system in Meru District; investigated the way information system is assisting on internal audit process in Meru District and sought to propose the proper use of information system on internal audit process in Meru District. The target population of the study was employees of from Meru District Council. The study employed purposive sampling technique in coming up with a sample size of 45 respondents. The primary data collection method was used in collecting information through use of a questionnaire and interview. The collected data was analyzed using descriptive statistics with aid of SPSS version 25 and presented through percentages, means, mode and frequencies. The study found that extensive knowledge and training is needed to understand information system audit. Findings designated that Information system assist internal audit process on performance reviews, processing and sharing of information. Moreover, the finding from the study unveiled that to a very large extent Information system audit should be used on assessment of risks and on supervisory activities. The study recommends that a study be done on challenges that affecting information system auditing in both public and private sectors.

