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YUNIBESITHI YA PRETORIA

THE INFORMATION AUDIT: PRINCIPLES AND GUIDELINES

by

Hannerí Botha

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SUMMARY

The information audit : principles and guidelines

by

Hannerí Botha

Study leader: Prof. J.A. Boon
Department of Information Science
M.Bibl.

Auditing is a recognised management technique. It provides managers with an overview of the present situation regarding specific resource(s) and services within an organisation.

Many different types of audits currently exist in the commercial world. Over the last number of years the focus of audits has shifted from a purely financial one to an interest in all activities performed in organisations, including information resources.

Currently, as far as the researcher could determine, there exists no single accepted methodology for performing an information audit. Methodologies differ from organisation to organisation, depending on the purpose of the specific audit. In view of this the researcher investigates whether it is possible (and desirable) to develop a standardised methodology for information auditing, by investigating the nature and characteristics of a typical information audit as well as a number of other audit types, e.g. the financial audit which is a very good example of a standardised audit methodology. Furthermore, the researcher discusses a number of terms and processes that have some connection to the process of information auditing, to a lesser or greater extent. These types of audits and processes are discussed with a view to indicating their applicability to designing an information audit methodology.

These include the communication audit because of its focus on organisational information flow patterns; Information mapping because of its focus on the identification and use of information resources; the information systems audit for its focus on the way in which technological tools are used to manage information resources (although implicitly); the knowledge audit follows logically on information management and information auditing (cf. explanation at the beginning of Chapter 3); and the intelligence audit for its relationship with both information and knowledge management.. The researcher concludes that none of these are the same as the information audit, though similarities exist.

The information audit is discussed by focusing on its aims, the benefits derived from performing an information audit and the role of the information audit in the information management process. Various information audit methodologies are discussed, evaluated and classified.

The researcher comes to the conclusion that even though the principles of the financial audit cannot be used to develop a standardised methodology for information auditing, information professionals can look towards the accounting profession to support them in developing a standardised, universally accepted method for accurately determining the value of information entities.

In conclusion, guidelines for a standardised information audit methodology are listed.

KEY TERMS

- Audit
- Auditor
- Communication audit
- Information audit
- Information management
- Information mapping
- Information resource
- Information systems audit
- Intelligence audit
- Knowledge audit

SAMEVATTING

Die inligtingsoudit: beginsels en riglyne

deur

Hannerí Botha

Studieleier: Prof. J.A. Boon
Departement Inligtingkunde
M.Bibl.

Ouditering is 'n erkende bestuurstegniek. Dit voorsien bestuurders van 'n oorsig van die huidige situasie met betrekking tot spesifieke hulpbron(ne) en dienste binne 'n organisasie.

In die kommersiële omgewing word verskillende tipes oudits gebruik. Met die verloop van tyd en veral oor die afgelope paar jare, het die fokus van oudits verander van 'n suiwer finansiële fokus na 'n fokus wat 'n verskeidenheid organisatoriese aktiwiteite en/of hulpbronne insluit, waaronder inligtingshulpbronne.

Die navorser het bepaal dat daar huidiglik nie 'n enkele, algemeen-aanvaarde metodologie bestaan vir die uitvoer van 'n inligtingsoudit nie. Bestaande metodologieë verskil van organisasie tot organisasie, afhangende van die doel van die spesifieke oudit. In die lig hiervan ondersoek die navorser of dit moontlik (en wenslik) is om 'n gestandaardiseerde inligtingsoudit metodologie te ontwikkel. Die navorsing fokus onder andere op die aard en eienskappe van die tipiese inligtingsoudit, asook dié van 'n aantal ander tipes oudits, bv. die finansiële oudit – as 'n baie goeie voorbeeld van 'n gestandaardiseerde oudit metodologie. Die navorser bespreek ook 'n aantal terme en prosesse wat in 'n mindere of meerdere mate ooreenkoms(te) toon met die inligtingsoudit. Die doel van hierdie deel van die navorsing, is om aan te dui of/in watter mate hierdie prosesse gebruik kan word tydens die ontwerp van 'n inligtingsoudit metodologie.

Die oudits wat bespreek word, sluit in die kommunikasie oudit, aangesien laasgenoemde fokus op organisatoriese patrone van inligtingsvloei; "information mapping" aangesien dit fokus op die identifisering en optimale benutting van inligtingshulpbronne; die inligtingstelseloudit wat fokus op die tegnologiese hulpmiddels wat gebruik word tydens die (implisiete) bestuur van inligtingshulpbronne; die kennis oudit ontwikkel logies vanuit die prosesse van inligtingbestuur en inligtingsouditering (vgl. die bespreking aan die begin van Hoofstuk 3); en die intelligensie oudit wat 'n verwantskap toon met beide inligting- en kennisbestuur. Die navorser kom tot die gevolgtrekking dat geen van hierdie tipes oudits dieselfde is as die inligtingsoudit nie, maar dat ooreenkomste wel bestaan.

Die inligtingsoudit word bespreek deur te konsentreer op die doelwitte daarvan, die voordele wat dit inhou, en die rol van die inligtingsoudit in die inligtingbestuursproses. Verskeie inligtingsoudit metodologieë word krities bespreek, geëvalueer en geklassifiseer.

Die navorser kom tot die gevolgtrekking dat die beginsels van die finansiële oudit nie gebruik kan word om 'n gestandaardiseerde inligtingsoudit metodologie te ontwikkel nie. Ten spyte hiervan kan inligtingspesialiste baie leer van die rekenkundige beroep, veral wanneer daar gekyk word na die ontwikkeling van 'n gestandaardiseerde, universeel-aanvaarde metode vir die akkurate berekening van die waarde van inligtingsentiteite.

As gevolgtrekking tot die navorsing, word riglyne uiteengesit vir 'n gestandaardiseerde inligtingsoudit metodologie.

SLEUTELTERME

- "Information mapping"
- Inligtingbestuur
- Inligtingshulpbron
- Inligtingsoudit
- Inligtingstelsel oudit
- Intelligensie oudit
- Kennis oudit
- Kommunikasie oudit
- Oudit
- Ouditeur