THE IMPACT OF COMPUTER ASSISTED AUDIT TECHNIQUES ON LOCAL AUTHORITIES: A CASE STUDY OF BULAWAYO CITY COUNCIL INTERNAL AUDIT SECTION.

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ABSTRACT
Information technology remains the most dynamic and growing sectors in the business environment. Most organisations have computerized their operating systems and for auditors to effectively carry out their audits, it is essential that they incorporate Information Technology during their audit process. The research meant to identify the changes that Information Technology has brought in auditing. It has been carried out to evaluate the use of Computer Assisted Audit Techniques (CAATs) in local authorities and in particular Bulawayo City Council (BCC). The research has been carried out to measure the improvements on the audit work in terms of coverage and quality of the audit reports since the use of CAATs by BCC internal audit section. It seeks to make comparisons between manual auditing and the use of CAATs. Theoretical and empirical literature review has been discussed outlining the use and application of CAATs acknowledging the works of other various authors on this subject matter. Information was gathered from both primary and secondary sources to give the researcher an understanding of the benefits brought by Information Technology compared to the traditional manner of carrying out audits. The findings highlighted that there has been a change in the manner in which auditors execute their duties due to use of CAATs. The research findings revealed that CAATs are necessary tools through which auditors can enhance their effectiveness and efficiency. Through use of CAATs the BCC auditors have been able to extract and analyse large volumes of data within a short time thereby reducing the time of completing the audit. CAATs improve audit coverage, quality of audit work and audit reports. There are challenges in the implementation and upgrading of the audit software due to financial constraints by Bulawayo City Council. This has affected full utilisation of information technology and the attainment of knowledge and skills that the internal auditors are to be equipped with. Despite these challenges continuous investments in the software are encouraged as the benefits obtained outweigh the costs of using manual auditing. Most respondents prefer computerised auditing to manual auditing.