



Daffodil
International
University

**Final Internship Report on
“Information System Audit”**

Submitted By

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Under the Support & Guidance of

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This intern report has been submitted to fulfill the requirement for the degree of
Bachelor of Science in Software Engineering Major in Cyber Security

**Department of Software Engineering
Faculty of Science and Information Technology
DAFFODIL INTERNATIONAL UNIVERSITY**

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APPROVAL

This Internship titled on "Information System Audit", submitted by **Md. Mahfuj Hasan (ID: 191-35-2720)** to the Department of Software Engineering, Daffodil International University has been accepted as satisfactory for the partial fulfillment of the requirements for the degree of Bachelor of Science in Software Engineering and approval as to its style and contents.

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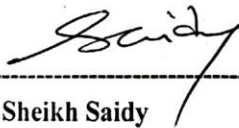
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DECLARATION:

I am Md. Mahfuj Hasan hereby declares that the internship report entitled as 'Information Systems Auditor Internship' is prepared by me after completion of about six months work at ACNABIN Chartered Accountants. Under the supervision of Mr. Md. Maruf Hassan, Associate Professor, Daffodil International University I have done my internship.

This report is special and was not submitted anywhere else for academic consideration. I am also the one that gathered and sorted the inputs and data that are listed here. Any misrepresentation of facts in this report is all my fault.

Finally, this report is submitted to the Faculty of Science and Information Technology, Department of Software Engineering, Daffodil International University, as a part to meet the requirements of Bachelor of Science in Software Engineering Major in Cyber Security degree.

Submitted by



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First of all, I would like to thank Almighty Allah for allowing me to remain healthy. Complete the internship program during ACNABIN's most challenging exam period. All my efforts It would have been in vain without the guidance of the Almighty. Thank you next time.

My parents constantly encouraged and accompanied with me to school.

Initially I am very much thankful & indebted to my supervisor, Md. Maruf Hasan for his unwavering dedication, support, guidance and encourage me for this internship and this report. Thank you very much Sir for taking time out of your busy schedule to read my report.

Second, Muhammad Aminul Hoque, FCA, Audit & Assurance Partner, ACNABIN. We appreciate the guidance, support, and encouragement of all of our certified public accountants.at a glance. I would never have become an ACNABIN Certified Public Accountant intern without his help. In addition, under his guidance, external audits, and Internal audit teams in Walton Hi-Tech Industries PLC, Grameenphone Ltd, UNITED MYMENSINGH POWER LIMITED, Kushiara Power Company Limited. I gained hands-on experience in the external audit process. Internal audits in these areas.

Third, I thank and express my gratitude to my Dear friends who have always supported me while completing this study. In addition, I would like to thank all my friends and family who provided them for me. Emotional support and help.

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I also want to express my gratitude to Md. Mostak Ahmed, my on-site supervisor, for his ongoing mentoring and assistance. On the surface, it was really instructive working under him.

ABSTRACT

Described in this report is my role as an Audit Associate, IT Audit at ACNABIN Chartered Accountant. I am doing my internship under ANM Shakhawat Hossain, Director (IT) at ACNABIN Chartered Accountant. I finished my 4-month internship on February 3, 2022, having started it on September 4, 2022. In this report, I will go over each and every task I put into practice during my internship.

List of Acronyms

ACNABIN

A Stands for Aziz-Uddin, C stands for Chowdhury, N stands for Nurun Nabi, A stand for Anwaruddin, B stands for Bari, I stand for Iftekhar, N stands for Nayeem

KPCL: Kushiara Power Company Limited

ISACA: Information Systems Audit and Control Association

ISO: International Organization for Standardization

UMPL: United Mymensingh Power Ltd.

SWOT: Strength Weakness Opportunity and Threat

UNCDF: United Nations Capital Development Fund

UNDP: United Nations Development Programmer

UNFPA: United Nations Fund for Population Activities

UNICEF: United Nations Children's Fund

USAID: U.S. Agency for International Development.

Glossary

Audit:

An Audit is an "autonomous examination of budgetary data of any substance, whether profit oriented or not, independent of its measure or lawful shape when such an examination is conducted to express a conclusion as a proficient judgment.

Proficient:

A proficient person may be a part who has capability in any individual space. Here, professionals indicate an individual who has capability in chartered Accountants. They can be either qualified or unfit Accountants.

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CHAPTER 1: Introduction

1.1 Student Information

Md. Mahfuj Hasan

Student ID: 191-35-2720

B.Sc. in Software Engineering, Major in Cyber Security

Department of Software Engineering

Daffodil International University.

1.2 Background

Operating in the cyber security sector is achievable with the Daffodil International University's Major in Cyber Security degree. I have to complete this internship as part of my bachelor's degree program because I'm studying cyber security. I obtained my Certified Ethical Hacker certification during my last academic year. I focused on digital forensics, information system audit, penetration testing, and vulnerability assessment during my bachelor's program. My internship gives me the opportunity to broaden my knowledge while also gaining practical experience.

1.3 Motivation

My main motivation for taking on this externship is to obtain experience from those who are knowledgeable in this industry. It is impossible to learn everything that is covered in a class while also gaining diligence experience. I chose to do an externship in part because it prepares me to deal with problems I might encounter in the real world while designing.

1.4 Objectives

My externship's primary goal was to supplement my academic training with practical experience. My specialty is comprehending the general principles and determining aspects of an IT inspection. My externship assignments exposed me to a wide range of specialized information and the potential for specialized skill. Externships are a good approach to learn about communication, leadership, and teamwork. In addition, the following items are:

- To gain more understanding of ISO/IEC 27001 standards.
- Understanding the gap analysis process and how to validate the gaps
- To learn about several information security auditing frameworks.
- Knowing the Framework's Remediation Process and the Right Report Writing Technique

1.5 Scope

Security is quickly taking the top spot for any firm. They must examine their system faults in order to protect data. I worked for a bank, a non-banking financial institution, a telecommunications firm, a stock exchange, a multinational corporation, and a limited company during my internship.

CHAPTER 2: Organizational Overview

2.1 Outline of the firm

2.1.1 About ACNABIN

One of the biggest bookkeeping firms, ACNABIN addresses Bread cook Tilly Global in Bangladesh as a free organization part firm that gives excellent confirmation, expense, and business counseling administrations. Since its beginning in 1985, the organization has laid down a good foundation for itself as one of the best and respectable organizations among business networks and partners. At ACNABIN, achievement is estimated by the worth we make for our clients and partners. Around 500 experts with an assortment of involvement and skill have been vigorously working everyday across the business sectors to serve our treasured clients.

ACNABIN, a Dough puncher Tilly Worldwide organization, is devoted to offering genuine benefit expansion as opposed to simply support. to appreciate the prerequisites of our business as well as those of our clients; to give long haul arrangements as well as addressing quick necessities; to be proactive in tending to their future difficulties as well as being receptive to their necessities.

ACNABIN is one of the main ten organizations in Bangladesh, as demonstrated by the positioning of Bangladesh Bank CA organizations (Morshed, R. 2018). An assortment of review, costing, and bookkeeping counseling administrations were publicized by this bookkeeping firm. Al-Mumen, S. (2018) reports that ACNABIN was laid out in February 1985 determined to give progressing inspiration to its clients' prosperity. With worldwide affiliations, the law office has secured itself as one of Bangladesh's biggest and most trustworthy bookkeeping firms. ACNABIN will introduce 11 accomplices who are specialists in examination, bookkeeping, valuation, business counseling, business process re-appropriating, imagination, arranging, and cost plans during the occasion (ACNABIN Specialists compatibles, 2022). ACNABIN has given weighty examination, the board surveys, and warning administrations to dynamic clients in the social government, agribusiness, schooling, monetary, microfinance, modern, business, and monetary areas. since the organization's origin, the private, public, and non-legislative areas of Bangladesh to different UN organizations and other improvement accomplices. ACNABIN has been shrunk by various regulatory and non-administrative associations to work guiding places for development projects subsidized by gifts. The World Bank, AfDB, UNDP, UNICEF, UNFPA, WFP, CIDA, DFID, FAO, ILO, IFAD,

NORAD, Side, USAID, UNCDF, ODA, and the European Commission (EC) have all offered help for the overwhelming majority of these drives. DANIDA, Spare the Youngsters, and CARE Around the world (Rahman, I., 2015). With a solid promotion closeness, ACNABIN enrolled firm assistants are viewed as one of the country's head sanctioned bookkeeper firms because of their elevated degree of capability. ACNABIN is a free piece of confectioner Tilly All over the planet, the tenth greatest retailer on earth with 145 autonomous serving associations in 110 countries (Shahriar, M. 2020). Since it is one of the notable divisions in Chittagong, Bangladesh, the organization is set for development. The organization likewise has a division in Chittagong Division notwithstanding its central command in Dhaka, Bangladesh's capital (ACNABIN Contracted Bookkeepers, 2022)

Our Core Values

The Baker Tilly internal core values guide our culture:

- To show others how it's done
- To convey quality administrations with trustworthiness
- To impart straightforwardly to morally act
- Furthermore, to cultivate a local area worked around community obligations and collaboration.
- We are enthusiastic about assisting our customers and developing the potential of our employees.

Intentional Strategy: We need to become believed forerunner in the market guaranteeing most significant level of expert morals and capabilities.

Partner-Driven Methodology: We offer every one of our clients individual consideration and answer their business challenges effortlessly and artfulness, all while keeping up with our autonomy any place important.

Superior Customer Service: To offer some benefit to our clients, our client-driven procedure is based on exceptionally tweaked administrations that are constantly improved. We address our

clients' all's issues overall quite well and offer solid help to them. "All out client fulfillment" is a worth to us.

Energetic and Dependable Client Connections: There is something else to our client connections besides business organizations. To lay out an energetic and enduring relationship, we endeavor to fathom the person as well as their business.

2.1.2 Nomenclature

Table 2.1: Nomenclature

A	ABM Azizuddin
C	Anwaruddin Chowdhury
N	ASM Nayeem
A	HM Abul Kalam Azad
B	ATMA Bari
I	Iftekhar Hossain
N	Mohammad Nurun Nabi

Since the firm's inception, ACNABIN has been providing market survey, management, review, and consultancy services to clients actively involved in industry, trade, finance, microfinance, education, health, social services, and agriculture in the private, public and NGO sectors throughout Bangladesh, as well as to various UN agencies and other development partners.

2.1.3 Vision, Mission, Strategic Intent

Vision: We go past the customary evaluator and client relationship by turning into your Confided in Business Counsel.

Mission: We stick to the strictest standards of client privacy. The delicate and serious nature of exclusive data and the upkeep of trust-requests it. We have constructed our prosperity on such standards. We do our most extreme to procure and keep client trust.

Vital Purpose: We need to become believed forerunner in the market guaranteeing most elevated level of expert morals and skills. While getting protected and confided ready on the lookout for

monetary organizations, media communications, unfamiliar branch and contact workplaces and NGOs/NPOs, we actually see more extensive space for us to engage in different areas in the nation and in the locale.

2.1.4 Location

Corporate Office:

BDBL Bhaban (Level-13 & 15)
12 Kawran Bazar Commercial Area
Dhaka-1215, Bangladesh

Branch Office:

Jahan Building No. 7 (1st Floor, North Side)
59 Agrabad Commercial Area
Chattogram-4100, Bangladesh

2.1.5 Benefit advertised by ACNABIN Chartered Accountant

ACNABIN offers a determination of alluring and excellent organizations for private and public clients in Bangladesh. What's more, it helps widespread money associations and unfamiliar advisors chipping away at projects in Bangladesh (Rahman, I. (2015). ACNABIN has been giving bookkeeping organization in many organizations for various clients for north of 31 years (Shahriar, M. 2020). The fundamental motivation behind their benefit is to make the separate client's inside control framework, which unavoidably incorporates appreciation. The fundamental advantage given by ACNABIN is as per the following.

1. Audit and Assurance service

Any Bangladeshi CA organization might offer the upside of review and affirmation as a huge advantage. In general, ACNABIN is a good business that has given supports to various global associations, including BAT, BERGER Paints, Huawei, and numerous others (Mixture puncher Tilly International.2022, May 05). Furthermore, ACNABIN offers corroborative organizations in various RMG creation and material associations. The organization's foremost liability in this present circumstance is to offer discoveries that

have some, however not all, supporting proof. The clarification relating to the organization's funds is normally the subject of this affirmation benefit. ACNABIN sticks as intently as conceivable to the standards and suggestions of ICAB. This report astoundingly rearranges and further develops decision-production for report clients (Shahriar, M. 2020).

2. Advisory & Consultancy service:

Another significant benefit that numerous CA firms in Bangladesh offer is to offer warning types of assistance to their clients, which permits them to arrange bother free. Here, the organization can request that clients lay out and keep up with the records and bookkeeping of the association. Likewise, ACNABIN additionally gives, among others, business process counseling to assist the client with expanding their efficiency and proficiency, and the executives counseling to assist the client with working on the effectiveness of their organization, finance frameworks and his additional moment plans (Shahriar, M. 2020).

3. Taxation Tax planning and tax management of expatriates:

Likewise, other bookkeeping firms in Bangladesh, ACNABIN Contracted Bookkeepers assist their clients by orchestrating their charges, valuation obligations, Tank with rating, and so on. ACNABIN additionally ascertains TDS and VDS for its retail clients, permitting them to follow their assessed costs. These advantages are accessible to the two organizations and people. One way or the other, the organization gives counsel to clients on the most proficient method to lessen their costly responsibility while keeping up with authentic frameworks. A portion of the billable and legitimate things are corporate and individual expense arranging, individual compensation installment understanding, endorsed charge computation, indirect evaluation, charge examinations, charge assortment expenses capital, Tank organization arranging, obligatory assessment of compensation arranging, and so on. (Morshed, R. 2018)

4. Outsourcing:

What's more, ACNABIN offers its clients re-appropriating. Their rethinking administrations incorporate records payable handling, monetary and finance cost handling, human resource recuperation, from there, the sky is the limit. (Shahriar, M. 2020). There are not many organizations in Bangladesh that offer administrator moving to their clients.

5. Internal Audit service:

ACNABIN likewise furnishes its separate clients with inner review organizations. Inward evaluating includes confirming consistence and finding shortcomings in the inner control of a specific organization or association (Pickett, K.S. 2010). The organization sends large numbers of its undergrad freight taking care of understudies to its client office, where they survey the association's inner control framework and report back the same (ACNABIN Contracted Bookkeepers, 2022)

6. Another essential service:

Aside from the above benefits, ACNABIN likewise offers different other surprising organizations to its clients. These organizations are monetary review, bookkeeping, arrangement organization, further advancement of business understanding, improvement of structure understanding, a reasonable level of investment, microfinance warning help, asset evaluation, opening ledgers for unfamiliar clients, dealing with asset or stock administration, and so on. (Rahman, I. 2015). All things considered, ACNABIN has been in the huge business for north of 35 years and is the biggest association organization in the nation, offering top notch types of assistance to sponsors (Morshed, R. 2018).

2.1.6 Values of ACNABIN

ACNABIN takes after the figures of Cake expert Tilly, their auxiliary organization. Concurring with their profile handbook, it is communicated that-"Our lifestyle is driven by the Dough puncher Tilly Inside pivotal convictions (Shahriar, M. 2020). Their middle qualities are as per the following-

- To show others how it's done
- To convey quality organizations with uprightness
- To convey straightforwardly to morally act
- What's more, to develop a local area worked around city obligations and collaboration." We are vigorous around having an effect in our clients, though simultaneously making our kin's true capacity (ACNABIN Contracted Bookkeepers, 2022).

2.2 Management Practice:

The management practices of ACNABIN are as follows –

2.2.1 Leadership and Decision Making

The method of organization of ACNABIN is exceptionally absolutist. The primary CA organization is normally constrained by the cohorts or basically the proprietors of the organization. ACNABIN as of now has eleven accomplices notwithstanding seven combined accessories. On account of a business decision or a review freedom request, it is basically inspected among the accessories. The authoritative ordered progression of ACNABIN is as per the following.

2.2.2 Company Organogram

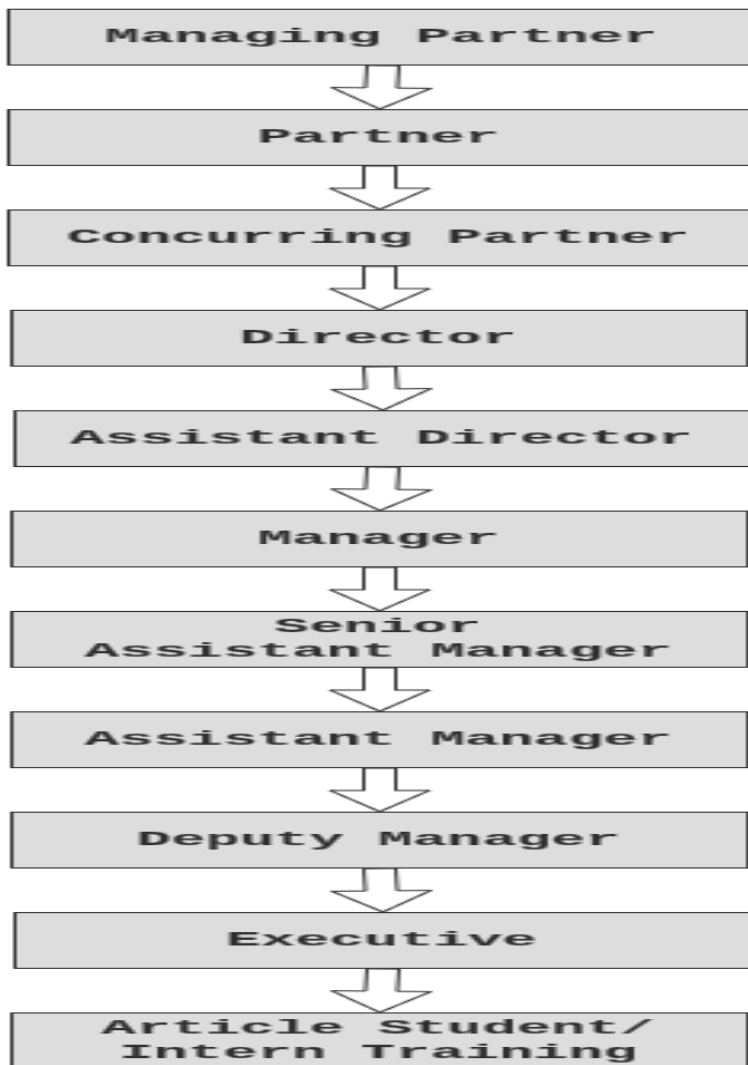


Figure 2.1: Organogram of ACNABIN

In the figure above we see the planning of crafted by an ACNABIN bookkeeper. The law office's associate to a great extent doles out the review commitment, after the commitment to play out, the review is passed to the law office's director and delegate general insight. Their obligation is to lead the review by splitting the errands between the accomplice chief, the student article, the student, and the assistant of the firm. Much of the time, CA society in Bangladesh frequently follows oppressive administration. ACNABIN is the same as other CA organizations and practices tyrannical organization. Such method of power has a significant effect for the organization to keep the edge and recognition in promoting.

2.3 Operations Administration and Data framework Practices:

2.3.1 Operation management:

Controlling the technique and the staff so as to ensure the best conceivable proficiency is the test of functional administration (Hazari, AA 2021). Tasks organization can be a particularly key region for any association whether it is an assembling organization or a presentation supply organization like ACNABIN. The fundamental action of ACNABIN Specialists Compatibles is to give legal review tasks to their enormous business client. Independently, the organizations offer expense and consultancy administrations where abuse isn't all that vital. In such cases, organizations adopt a planned strategy to serving their clients. The association outline of ACNABIN is as per the following:

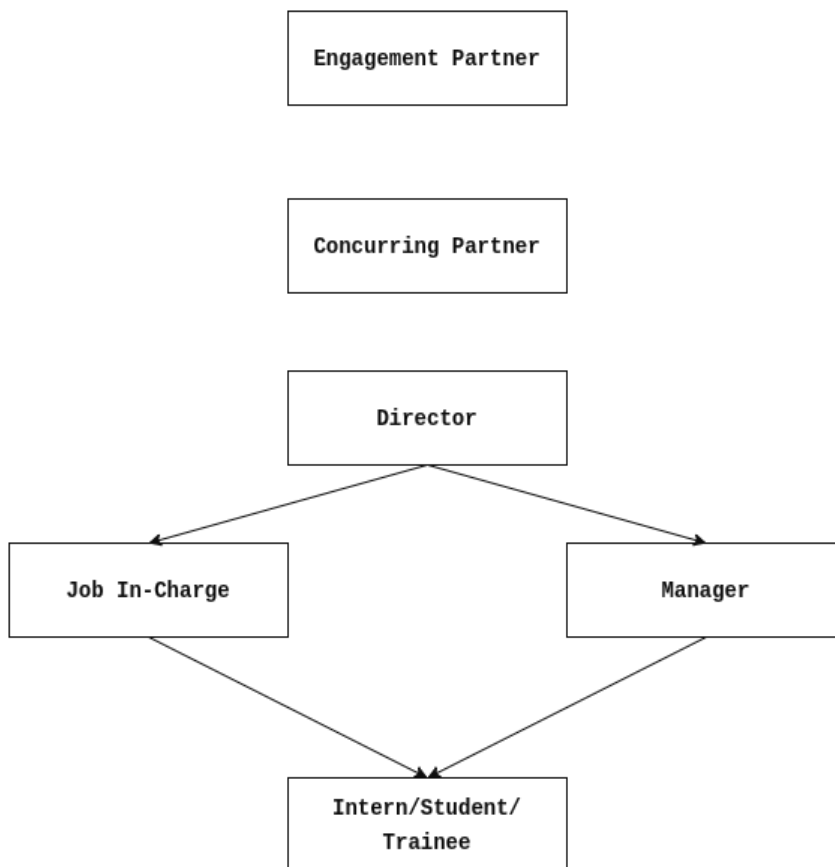


Figure 2.2: Operating flow of ACNABIN

From the infographic, it tends to be seen that the organization needs to follow this work process to play out a yearly review. In the first place, the strong accessory signs a strategy for commitment with the predominant accessory. The evaluator then, at that point, passes the commitment to the commitment director, who helps delegate the commitment to the representative or manager. All things considered, mindful work isolates the work between assistant, understudy and understudy. The information framework rehearses in ACNABIN Sanctioned are outstandingly compact, just like any remaining significant promotion contracted organizations. Law office and law office use information structures to gather, store and examine data and offer this data with accomplices and clients (Hossain, M. 2021). ACNABIN utilizes ERP-based endeavor information systems to store, gather and interaction data from its clients, representatives, and accomplices. With the assistance of the ERP program, ACNABIN monitors the everyday movements of its representatives. All ACNABIN representatives have their own ERP login system where they can demand work orders for their next survey client. This PC program likewise significantly impacts ACNABIN workers by giving timesheets to their day-to-day participation. Organizations utilize the ERP program to follow the developments of their agents and do likewise for the repayment gift (ACNABIN Contracted Bookkeepers, 2022). What's more, ACNABIN has an information base where client information is overseen and put away in like manner. The data set must, in a manner of speaking, connect with business accessories. Since clients' monetary data is very private, for what reason can't anybody other than assistants extricate the data from the ACNABIN data set? When in doubt, each CA organization ought to safeguard the checked information in its data set for pretty much than 5 years (ICAB, 2022). Likewise, ACNABIN is expected to conform to these ICAB rules.

2.4 SWOT investigation of ACNABIN

The SWOT analysis of ACNABIN is as follows –

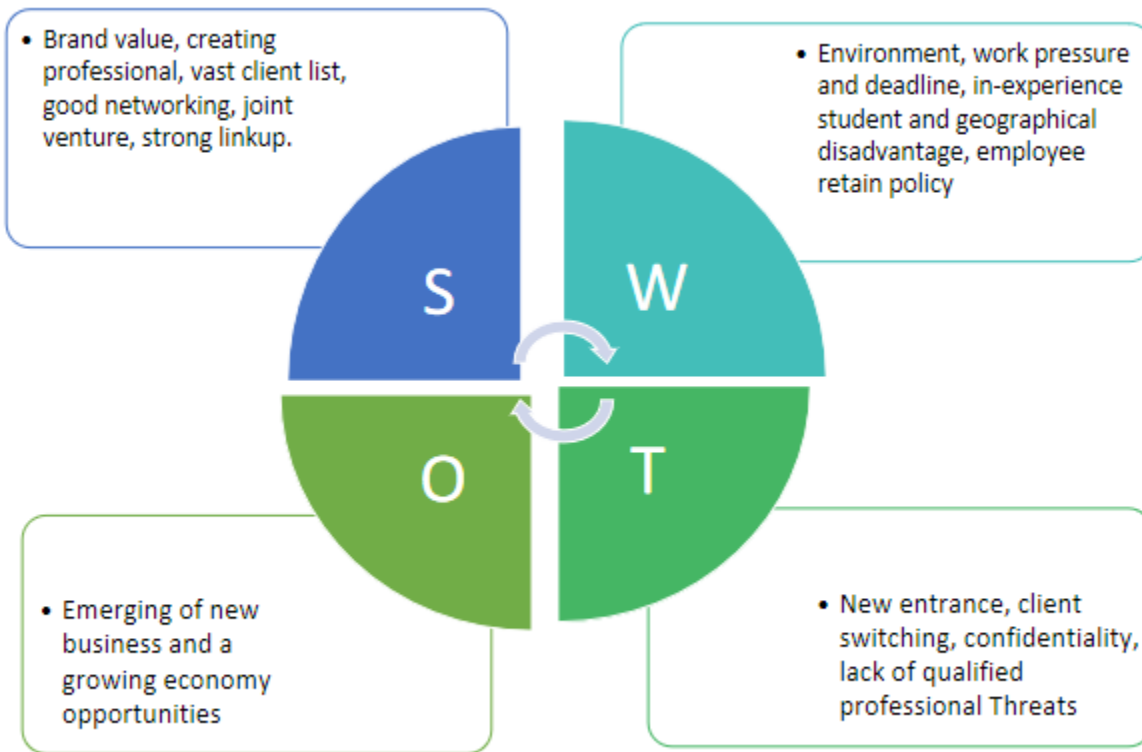


Figure 2.3: SWOT Investigation of ACNABIN chartered accountants

1. Strength:

The normal element of ACNABIN is brand appreciation in the bookkeeping market. Over the course of the last many years, ACNABIN has been one of the most certify bookkeeping firms in Bangladesh. Extending, they make an enormous number of qualified experts and bookkeepers consistently. Likewise, they have a gigantic rundown of clients that they used to serve or still serve. ACNABIN has a decent association with corporate mammoths in Bangladesh. Moreover, the organization could be a joint endeavor with Dough puncher TILLY worldwide, giving their image picture extra acknowledgment. All things considered, the organization's current accessories have an extraordinary association with ICAB, which could be a gigantic benefit for them in their business.

2. Weakness:

The primary inadequacy of ACNABIN sanctioned bookkeepers is their work space. The workplace of this driving CA organization is exceptionally invigorating and dynamic. The interior climate of ACNABIN isn't perfect. Progressively, the expert staff and understudies of the article arrange their work with over the top strain and cutoff times, which is definitely not a decent hierarchical fixing. Additionally, relatively few individuals need to join the CA calling as the achievement rate is especially low. This is much of the time the explanation there is a stunning lack of article understudies. Accordingly, organizations perceive especially unpracticed understudies and send them straightforwardly for survey. This makes the nature of the insistence uncommonly great. Likewise, there is a colossal topographical benefit in light of the fact that the client's office is a long way from the public office for quite a while. Consequently, many dating specialists have approved the organization after they have wrapped up transportation their things. Primary concern, the organization's way to deal with faculty support is extraordinarily poor contrasted with other bookkeeping firms in the business.

3. Opportunity

As of late, the ICAB has set up various arrangements for CA organizations. For instance, ICAB spearheaded an undiscovered DVS approach that significantly impacts associations with regards to effectively putting away their archives (ICAB, 2022). Besides, ICAB has presented DVC game plan which assists organizations with legitimizing their yearly report and explanation (Nath, B.B. (2022)). Likewise, many new businesses and outside organizations lay out their activities in Bangladesh. These business mammoths might be ACNABIN's next possible future client. Moreover, the development of Bangladesh's economy urges undiscovered organizations to foster in ensuing years which additionally helps organizations like ACNABIN.

4. Threats:

The epic risk to ACNABIN is the advanced section of would-be CA organizations into the bookkeeping business. Subsequently, many existing clients are exchanging organizations to finish their reviews. Besides, at times it turns out to be very hard to safeguard 100 percent

client classification as the planning of the review happens in a gathering where experts and non-experts cooperate. On the off chance that client information is appropriated unreservedly, the organization can sue the organization. At last, there is an enormous requirement for talented CA specialists. Since not every person will do CA and the individuals who do, not every person turns into a certified bookkeeper. In this way, it is uncommon to find an enormous number of qualified ACNABIN specialists.

2.5 Summary and Conclusion

Briefly, Chapter 02 talks about the founding dates surrounding ACNABIN, especially its vision, mission, and purpose. He also talks about the advantages that the company offers in different sectors. At this point, the chapter focuses on the administrative processes, management style, compensation approach, and representative maintenance strategies of ACNABIN. The chapter then examines ACNABIN's marketing methods, focusing on the criteria of department, brand image, advancement, and service progression. In the home area of money and accounting, the chapter talks about the highlights of the last five years and the most accepted accounting standards and areas of ACNABIN. The work administration and data framework area are greatly reduced where we know ACNABIN's ERP system. Finally, within Industry and Benchmarking, the chapter focuses on Porter's Five Forces, SWOT, and ACNABIN's Differential Technique. In summary, ACNABIN Chartered Accountants is one of the most prominent CA firms in Bangladesh which has been in business for over 35 years. During their travels, they received numerous scholarships from ICAB. They too greatly appreciate the benefit of auditing in the Bangladesh environment.

2.6 Recommendation

During my entry level position, I was for the most part in the client's office to play out a review, yet I noticed a few significant regions where ACNABIN can work on from here on out.

Confirmation as indicated by the proposition is given beneath:

- ACNABIN can further develop its workplace by adjusting the responsibility among junior and senior understudies.
- Make better strategies for your current workers to keep them in the association longer.
- ACNABIN HR need to foster a superior strategy for this.
- Different arrangements are essential inside the firm to animate the efficiency of crafted by the Lesser Review Accomplices. Consistently, a couple of unused youngsters come to the organization to request that consent look for a CA.

CHAPTER 3: Internship Period

3.1 Introduction

Review and Confirmation administration is one of the main administrations of any bookkeeping firm in Bangladesh. Like some other country on the planet, Bangladeshi organizations require yearly reviews. In Bangladesh, numerous CA firms, for example, ACNABIN assume a key part in giving review administrations across all enterprises.

As a lesser reviewer working for ACNABIN throughout recent months, I have seen a few significant perceptions in regard to the quality and dependability of reviews, a significant help given by ACNABIN's Sanctioned Bookkeepers. One significant finding from these perceptions is the absence of value affirmation administrations in Bangladesh. The issue emerges because of absence of bookkeepers in Bangladesh.

3.2 Overview:

In the midst of this temporary position period, I have directed five IT audits on particular clients which incorporates Banks, Non-Banking Monetary Getting sorted out, and Power Organizations.

3.2.1 Types of IT Audit

1. Internal Audit:

In like manner, we realize that there are two kinds of assessors e.g., inner examiners and outside evaluators (Haron, H. et al 2004). Within commentators are the person who turns out inside for the association and are treated as a delegate (Macailao, M. C. 2020). Hypothetically, an association should work effectively and capably where the inward inspector's task is to play out the functional survey to decide the execution of the general organization (Kamyabi, Y., and Salahinejad, M. 2020). Within examiner's work is to offer top administration covers the level of the association's execution, as well as proposition for working on those victories (Arjmandi, 2006).

2. External Audit:

Agreeing to the Board of trustees on Principal Looking at Ideas, examining is an orderly way to deal with gathering demonstrate connected with the monetary activity of a substance to decide the level of association between the confirmations and develop proper rules to introduce proficient judgment to the clients (Kesimli, I. 2019). The meaning of great reviews can't be excused. All recorded organizations should direct a yearly survey every year, and discretionary for private obliged organizations. Despite the way that nowadays various confidential limited organizations are bound 26 to lead outside audits for bank advance purposes. In this way, from the over clarification, we can get the meaning of outside audits for the venture. This is much of the time why outside inspector evaluators really should direct their tasks capably to fulfill the justification behind their investigation.

3.3 Internship Information:

3.3.1 Employment Details: Provided down below:

Work Duration : 4 September 2022 to 4 March 2022 (6 months internship)
Company or Firm name : ACNABIN Chartered Accountant
Department : Internal and External Auditor as an Audit Associate
Address : 12 Kawran Bazar Commercial Area, BDBL Bhaban (Level-13 & 15),
Dhaka 1215, Bangladesh.

3.3.2 Internship On-site Supervisor Information

Supervisor Name: Md. Mostak Ahmed
Senior Assistant Manager Audit & Consultancy
ACNABIN Chartered Accounts.

3.4 Major Clients:

During my internship, I worked for many companies for external services and For internal audit purposes.

3.4.1 Internal Audit Clients

- Walton Hi -Tech Industries PLC

I worked with Walton Hi -Tech Industries PLC on three projects. This are:

- ❖ Information Systems Audit
- ❖ ISO/IEC 27001 Certification consultancy
- ❖ ISO/IEC 27001 Implementation Project

3.4.2 External Audit Clients

- Kushiara Power Company Limited.
 - ❖ Information Systems Audit
- Grameenphone
 - ❖ Information Systems Security Audit
- Startup Bangladesh
 - ❖ Compliance Audit of their Information Systems
- Bangladesh Bank
- United Mymensingh Power Limited
 - ❖ Information Systems Audit

CHAPTER-4 IS Audit:

4.1 Introduction:

ISO/IEC 27001 is a commonly known and acknowledged norm for the administration of Data Security Frameworks (ISMS). ISO/IEC 27001 is quite possibly of the most broadly utilized standard Data security norms. ACNABIN offers ISO/IEC 27001 guidance Get ISO/IEC 27001 affirmation.

4.2 Information Systems Audit (ISO/IEC 27001)

ISO (Information association for normalization) 27001 could be a framework for IT security execution and can also help in concluding the situation with information security and the level of consistence with security approaches, commands, and benchmarks. (ISACA) The data security organization system sticks the mystery, judgment, and openness of data by applying a risk organization plan and gives conviction to closely involved individuals that perils are sufficiently supervised. It is imperative that the information security the executives framework is distributed and composed with the association's structures and overall administration structure which information security is viewed as inside the arrangement of structures, data frameworks, and controls. It is guessed that an information security organization framework execution will be scaled by the needs of the association. This Widespread Standard can be used by inside and outside gatherings to assess the association's ability to meet the association's information security necessities. The plan wherein necessities are introduced in this Widespread Standard doesn't mirror their importance or propose the course of action where they are to be executed. The rundown things are recorded for reference purposes so to speak. ISO/IEC 27000 portrays the chart and the dictionary of information security organization frameworks, referring to the information security organization system group of benchmarks (counting ISO/IEC 27003[2], ISO/IEC 27004[3], and ISO/IEC 27005[4]), with related terms and definitions.

4.3 Scope:

This All-inclusive Standard demonstrates the necessities for setting up, carrying out, keeping up with, and determinedly advancing an information security organization structure inside the setting of the association. This Overall Standard additionally integrates necessities for the appraisal and treatment of information security perils custom fitted to the prerequisites of the association. The essentials set out in this Widespread Standard are dull and are meaning to apply to all associations, despite of sort, measure, or nature.

4.4 Audit Process:



Figure 4.1: Audit Process

4.5 Audit Check List

Each bookkeeping firm follows its own review agenda. During my temporary position, I followed an agenda created by ACNABIN's IT Review Chief, A N M Shakhawath Hossain. The agenda as follows:

4.5.1 General Information:

Table 4.1: General Information

Date	
Name of the Application/ System/DB/Network Device	
Description	
Classification	
Owner	
Custodian	
Location	
IP Address	
DNS Name	
Asset ID	

4.5.2 Details Information:

Logical Access Path

It includes utilizing a computerized methodology to get to an application or framework. much the same as how we sign into PCs. Clients offer SS yet with requirements and mystery.

User Management

This will involve a rundown of dynamic and denied clients, along with data about their positions, obligations, and access honors. Like:

- Client The board Strategy
- Client Creation Cycle
- Rundown of All Dynamic Clients with Access Honor
- Rundown of Recently Made Clients (Review Year)
- No. of new client explored
- Rundown of Erased Client (Review Year)
- No of Erased Client Explored
- Client Survey
- Isolation of Obligations (Grass)

Password Management

It covers arrangements and secret key intricacy. Remembered for this are the models, for example, the base number of characters expected for a legitimate secret key, the person types, the length of passwords, secret key lock out. Like-

- Secret phrase Strategy
- Least Length of Secret key
- Secret key Intricacy
- Secret key Expiry Period
- Recollect Secret word
- Least Days
- No of wrong secret key information
- Secret phrase Lock Period

Backup & Restore

In reinforcement and reestablish part we gather information about framework information reinforcement and reestablish. There are numerous designated spots to check. Like:

- Reinforcement Strategy
- Recuperation Point Objective (RPO)
- Recuperation Time Objective (RTO)
- Reinforcement Recurrence
- Reinforcement Log
- Reinforcement Medium
- Reinforcement Naming
- Reinforcement Store
- Recurrence of Reinforcement Reestablishing
- Reinforcement Reestablish Log

BIA / BCP / DRP

- Business Impact Analysis
- Business Impact
- Business Continuity Plan
- BCP Test
- Disaster Recovery Plan
- Disaster Recovery Test

Risk Register

In Risk Related topics we maintained some criteria such as

- Risk ID
- Risk Category
- Risk Score
- Type of Risk

4.6 Control objectives and controls:

- Operations security.
- Communications security.
- Framework acquisition, improvement, and support.
- Provider connections.
- Data security event the executives.
- Data security perspectives of exchange rationality the executives.
- compliance.
- Data security strategies.
- Organization of information security.
- Human resource security.
- Resource administration.
- Get to control.
- Cryptography.
- Physical and normal security.

These fourteen controls should be stuck to by any association should that association need to agree with its utilization of ISO 27001. These fourteen controls can cover the creation, update, support, and progressing behavior of an overseeing information security in the association's current circumstance.

4.7 Audit Report

4.7.1 Observation Sample

4.7.1.1 Observation Sample 1

User Review Report Not Found

Observation

During our review we saw that XXX doesn't perform client audit for its EBS clients.

Risk

- XXX may not guarantee that clients those are not dynamic/not utilizing their record are inactivated/eliminated from EBS framework.
- Undesirable client record might have been utilized by potential danger factor which might prompt business misfortune, money related misfortune and notoriety misfortune.
- Responsibility may not be laid out.

Recommendation

The executives ought to guarantee that audit of client account is acted in customary premise.

IT Dept. Response

We have a programmed timetable to audit the client list and deactivate clients who have not been signed into the framework for somewhere around 30 days. On the off chance that you have a standard client rating structure, if it's not too much trouble, let us know. We will check.

Management Response

4.7.1.2 Observation Sample 2

Non-compliance of user creation policy

Observation

As per Stage 3 of XXX's EBS Client Access Strategy, client records will be impaired/shut for the people who have not gotten to the framework in the beyond 30 days. It has been seen that a few clients have not signed into the framework/leaved the association, yet their records have not yet been deactivated/shut.

Risk

- Rebelliousness with XXX 's EBS Client Access rule.
- Responsibility may not be laid out.
- XXX might confront business misfortune, monetary misfortune and notoriety misfortune.

Recommendation

The board ought to guarantee that 'XXX 's EBS Client Access rule' is assembled and followed appropriately.

IT Dept. Response

The client latency process is completely mechanized. In this way, there is no likelihood to lose explicit client with the exception of manual login. Kindly offer with us that you figure we will give you input.

Management Response

4.6.1.3 Observation Sample 3

Service Level Agreement (SLA) with Lexicon

Observation

We saw that XXX had a Help Level Concurrence with Dictionary. Which has lapsed on 31st December 2020. XXX informed us they have gone on with Vocabulary until 31st December 2021; be that as it may, they couldn't give us any pertinent report. From January 2022, XXX is taking assistance from Thousand years I.T. E.S.P (PVT) LTD. Based on buy request. Last understanding has not occurred at this point.

Risk

XXX ought to guarantee that cutting-edge administration level understanding is kept up with.

Recommendation

XXX ought to guarantee that forward-thinking administration level understanding is kept up with.

IT Dept. Response

Misleading insight. Our SLA with Vocabulary lapsed on December 31, 2020. We have gotten administration endorsement to continue with another one. Also, give you additional time. Buy request at Thousand years I.T. ESP (PVT) LTD has endorsed the SLA and it is continuous, I trust it happens very soon.

Management Response

4.7.2 Final Audit Report

4.7.2.1 Final Audit Report Sample 1

Observation No: 01

Fact:

According to segment 2.4.5 of Bangladesh Bank Rule on ICT Security for Banks and NonBank Monetary Establishments, May 2015, Variant 3.0 states that, "Inside Data Framework review will be done occasionally something like one time each year. The report should be saved for controllers as and when required. Bank or NBFIs will likewise guarantee that review issues are appropriately followed and, specifically, totally recorded, followed up and agreeably corrected."

According to segment 2.4.6 of Bangladesh Bank Rule on ICT Security for Banks and NonBank Monetary Establishments, May 2015, Rendition 3.0 states that, "The bank/office or NBFIs will answer fittingly to address the suggestions made in the last Review Report (outside/inward). This should be recorded and kept alongside the Review Report referenced in 2.4.5."

According to segment 2.5.2 of Bangladesh Bank Rule on ICT Security for Banks and NonBank Monetary Establishments, May 2015, Variant 3.0 states that, "The review report will be saved for controllers as and when required."

According to segment 2.4.1.1 of XXX Bank Restricted Rule on ICT Security Strategy, 2021, Variant 2.0 states that, "Inner Data Framework Review will be completed exclusively by Interior Review or significant division (other than Data Innovation Division)" According to area 2.4.2.1 of XXX Bank Restricted Rule on ICT Security Strategy, 2021, Adaptation 2.0 states that, "Outer Auditor(s) will be locked in for data framework examining in accordance with the standard monetary review."

According to segment 2.4.2.2 of XXX Bank Restricted Rule on ICT Security Strategy, 2021, Variant 2.0 states that, "The Review report will be protected for controllers as and when required."

During our review period we found:

- XXX Bank Restricted didn't perform Inner Data Framework (IS) Review by Interior Review.
- XXX Bank Restricted didn't any outsider or Outer Evaluator to perform IS Review.

- From Bangladesh Bank's review report, November 30, 2021, we came to realize there is a great deal of discoveries connected with the IT activity which are not tackled at this point and we likewise got no palatable update on those issues.

Implication/Risk

Resistance with area 2.4.5 of Bangladesh Bank Rule on ICT Security Strategy for Banks and Non-Bank Monetary Foundations, May 2015, Rendition 3.0

Resistance with segment 2.4.6 of Bangladesh Bank Rule on ICT Security Strategy for Banks and Non-Bank Monetary Establishments, May 2015, Variant 3.0

Resistance with segment 2.5.2 of Bangladesh Bank Rule on ICT Security Strategy for Banks and Non-Bank Monetary Establishments, May 2015, Variant 3.0

Resistance with area 2.4.1.1 of XXX Bank Restricted Rule on ICT Security Strategy, 2021, Adaptation 2.0

Rebelliousness with segment 2.4.2.1 of XXX Bank Restricted Rule on ICT Security Strategy, 2021, Adaptation 2.0

Rebelliousness with segment 2.4.2.2 of XXX Bank Restricted Rule on ICT Security Strategy, 2021, Adaptation 2.0

Recommendation

- XXX Bank Restricted ought to perform Inward Data Framework (IS) review no less than one time each year.
- XXX Bank Restricted ought to protect Interior Data Framework (IS) review Report for controllers as and when required.
- XXX Bank Restricted ought to guarantee that review issues are appropriately followed and, specifically, totally recorded, followed up, and sufficiently amended.
- XXX Bank Restricted should did exclusively by Interior Review or applicable division.
- XXX Bank Restricted ought to do whatever it takes to determine review discoveries at the earliest opportunity.

Management Response

4.7.2.2 Final Audit Report Sample 2

Observation No: 02

Risk Assessment

Fact

According to segment 3.2.5 of Bangladesh Bank Rule on ICT Security for Banks and NonBank Monetary Organizations, May 2015, Adaptation 3.0 states that, "ICT security division/unit/cell will lead intermittent ICT risk evaluation of ICT related resources (Cycle and framework) and give suggestion to gamble with proprietors to relief."

According to segment 3.1.6 of Bangladesh Bank Rule on ICT Security for Banks and NonBank Monetary Foundations, May 2015, Rendition 3.0 states that, "The Bank or NBFi will characterize the gamble responsibility applies to the people who claimed the necessary assets and have the position to support the execution or potentially acknowledge the result of an action inside unambiguous ICT Hazard processes. Responsibility for stays with proprietor or overseer whoever is in better situation to relieve the distinguished gamble for that particular ICT resource."

According to segment 8.1.1 of Bangladesh Bank Rule on ICT Security for Banks and Non-Bank Monetary Establishments, May 2015, Rendition 3.0 states that, "In drawing up an undertaking the board structure, the Bank or NBFi will guarantee that errands and cycles for creating or gaining new frameworks incorporate venture risk evaluation and grouping, basic achievement factors for each task stage, meaning of undertaking achievements and expectations. The Bank or NBFi will plainly characterize in the venture the executives structure, the jobs and obligations of staff engaged with the undertaking."

According to segment 3.2.2 of XXX Bank Restricted Rule on ICT Security Strategy, 2021, Adaptation 2.0 states that, "The Bank will characterize and recognize and Gamble with Elements those impact the recurrence and/or business effect of hazard Situations."

According to segment 3.2.3 of XXX Bank Restricted Rule on ICT Security Strategy, 2021, Variant 2.0 states that, "ICT Security Cell will lead an ICT risk evaluation of ICT related resources (cycle, and framework) each quarter and give a suggestion to gamble with proprietors for relocation."

During our review period we viewed that as:

- XXX Bank Restricted didn't lead the ICT risk appraisal appropriately.
- The Gamble Register given by XXX Bank Restricted doesn't contain all the data expected by the principles like danger, probability, proprietor and so on.
- There is no procedure to recognize Chance Level.

Implication/Risk

Rebelliousness with Bangladesh Bank Rule on ICT Security for Banks and NonBank Monetary Foundations, May 2015, Adaptation 3.0, Segment 3.2.5

Rebelliousness with Bangladesh Bank Rule on ICT Security for Banks and NonBank Monetary Foundations, May 2015, Adaptation 3.0, Segment 8.1.1

Rebelliousness with XXX Bank Restricted Rule on ICT Security Strategy, 2021, Adaptation 2.0, Area 3.2.2

Rebelliousness with XXX Bank Restricted Rule on ICT Security Strategy, 2021, Adaptation 2.0, Area 3.2.3

Without surveying the gamble bank may not permit to recognize the gamble of the IS situation and will most likely be unable to execute proficient and powerful controls to relieve those dangers which might prompt monetary misfortune, business misfortune as well as reputational misfortune.

Recommendation

- XXX Bank Restricted ought to direct occasional ICT risk evaluation of ICT related resources.
- XXX Bank Restricted ought to characterize risk proprietors and moderate controls.
- XXX Bank Restricted ought to characterize and distinguish the Gamble Factors, the recurrence and/or business effect of hazard Situations.

Management Response

4.8 Benefits:

ISO 27001 is a worldwide standard confirmation for an association. Associations can fabricate them

- Extensive quality and security without compromising structures and data
- High level trust of clients and accessories
- Wide business versatility
- Agrees with the desires of the client
- High level managerial structures and incorporation with business opportunity philosophies

Chapter-5 Compliance Audit:

5.1 Introduction:

The manner in which IT has changed over a lengthy period unfailingly affects all consistence related issues in the business. It very well may be seen that the issues connected with IT consistence can be thought of as astonishing and critical as it lays out that it significantly impacts associations to lay out a particular show on consistence related issues laid out by legislatures and other related organizations. Subsequently, it very well may be seen that IT consistence examiners are popular as they cover a significant region as far as consistence and other pertinent perspectives that can safeguard the business from conceivable financial misfortune. It very well may be seen that IT consistence assessors should guarantee that all IT related issues inside the association are consistent with the law alongside other basic issues that can assist associations with following regulations and conditions laid out inside the organization to agree.

5.2 Major IT Compliance Regulatory Frameworks

1. ISO (International Organization of Standardization)

ISO Consistence Observing is essential for the ISO/IEC 27000 game plan and is a consistence standard for information security. This standard has the effect that organizations screen and make a raised degree of security for their fundamental data, for example, B. Data from workers or outsiders, monetary information and protected innovation. SOC 2 and ISO 27001 confirmations are irregular types of the executives that affect individuals, structure and advancement. Accreditation requires an autonomous auditor to survey the organization's security controls and guarantee gambles are adequately moderated. ISO endeavors to propel benchmark norms that line up with the strategic policies of in excess of 160 nations. This helps settle any irregularities between organizations inside a similar industry.

2. **PCI-DSS (Payment Card Industry Data Security Standard)**

PCI consistence can be a bunch of rules that guarantee that all organizations that recognize, handle, store, or communicate Mastercard data keep a protected climate to guarantee this.

3. **SOC 2 (Systems and Organizational Controls)**

SOC 2 could be a similarity evaluation described by and is a perceived norm of the present innovation organizations. The primary center is the capacity to store client data and it applies to help suppliers utilizing the cloud. These organizations are expected to be SOC 2 agreeable because of their severe strategies and practices.

4. **GDPR (General Data Protection Regulation)**

The EU GDPR is one of the most thorough government-upheld data security systems carried out to date. It went into force in May 2018 and expects to guarantee the security of EU residents' information. Regardless, this course doesn't actually apply to European organizations; it is for every one of the individuals who structure the data of European residents. Consistence expects us to stream specialty units and bearings. submit to their arrangements and methodology. We guarantee that all IT-related matters inside the association are adhering to the law, as well as other significant issues that can assist associations with conforming to the regulations and conditions laid out inside the organization. For this we take after this section.

CHAPTER-6 Internship Result

6.1 Contributed to the organization

During my entry level position period at ACNABIN, I was parted between Dhaka Stock Exchange and Walton Hey Tech Organizations. There I made contrast with ACNABIN review gathering to gather records for IT review. In the first place, I was shipped off a division with a senior consigned as the overseer of Dhaka stock exchanging. In any case, in the wake of doing a review of Walton and Dhaka stock exchanging. Consequently, my director got back to me to draft an information security structure understanding. Furthermore, I have had an effect on the whole review bunch by gathering reports, for example, yearly review reports, status, occurrence reports, examination control, episode the executives and IT system security approaches for cutting edge evaluating purposes. Other than that, I needed to manage the best Dhaka Stock Exchange official to check consistence in advance. Where I really want to persuade and guarantee the mystery of the documents, they give us.

6.2 Benefits of the Internship

The super prominent advantage I got during my entry level position period was the amazing chance to figure out how to play out a yearly review as an outer assessor. I can likewise notice CA's way of life and way to deal with adjust properly. I had the chance to make a strategy project for Walton. In my cutting edge part, I confronted difficulties since I needed to manage current individuals. Notwithstanding, I effectively finished these difficulties and goals and finished the race independently. Having been named in the Dhaka Stock Exchange IT Review Gathering, I had the option to get an understanding into how stock exchanging functions and the exchange status of the information structure Bangladesh. I figure out how to manage clients or haggle with them in an expert way. Instructions to interface with senior authorities like CTO or security exchange profundity director and incorporate information as a component of file as needs be. Since IT evaluating is a nearly refined ability, this unused learning will help me practically speaking.

6.3 Issues and challenges amid the internship

As an IT examiner, I confronted the accompanying difficulties:

- The advanced development utilized.
- unused improvement approaches are taken.
- See the outrageous personalization of delicate ability times among review gatherings (information experts, moral software engineers, sociologists, extortion specialists, and so on) while keeping up with the nature of the reviews performed.
- IT security and information assurance/network safety
- Data the board and administration
- Improvement of developments and system conditions change/advancement/interruption
- Individuals and inclination challenges
- The board of outsiders/providers

6.4 Recommendation

As the new substitution for ACNABIN, I will endorse so to speak for those understudies who will seek after IT, Examiner as a passing vocation. This movement is extremely exhausting, and the extent of work is surprisingly assorted. I have been given huge commitments, for example, gathering classified information by haggling with clients. In spite of the way that the person should be an enormous gathering player as the greater part of the yearly review is finished inside a gathering. Regardless, an individual can accumulate gigantic data during an IT review by cooperating with CA firms like ACNABIN. This would give student backing to investigate this remarkable portion to use reach and opportunity. I would propose that another understudy likewise view at work as it offers an enormous benefit in the IT portion as well as work efficiency.

CHAPTER-7 IT Audit Future

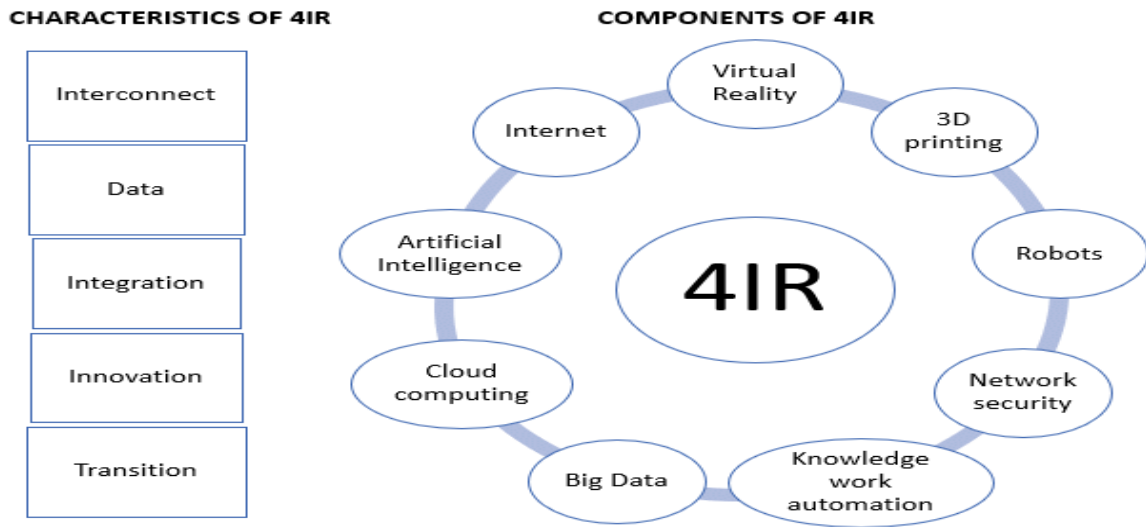


Figure 1: 4IR

Step by step we move towards the fourth Mechanical Uprising. With fourth IR we add Web of Things (IoT), Mechanical Innovation, Computer generated Reality (VR) and Manufactured Experiences (simulated intelligence). The groundwork of the fourth RI is the motorization and advancement of information. In this way, to assess those mechanical technology and IT foundations regardless of whether those things are really working, and to find weaknesses and dangers, there is a phenomenal chance for evaluators to survey those frameworks. The openings that development makes are continuously rousing, others (normally the people who are reliable for observing, examining and exposure affirming that it is being utilized securely, ethically and in a way steady with rules) think that it is boundless and sabotaging. Inner review groups have long attempted to find individuals with IT review capability and are currently under expanding strain to utilize more development, all the more effectively, in their reviews. They are additionally worried about the quick rise of new improvements in the field of development, from man-made consciousness to blockchain.

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I utilized a profound learning technique which recognizes potato leaf sickness and further develop crop efficiency and quality. It assists ranchers with identifying the sickness in the beginning phase so they can undoubtedly get important stages against the illness and furthermore forestall crop yield misfortune. I got almost 100% exactness, and this can distinguish late curse and early scourge sickness from similar side effects of various sicknesses.

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