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A RESEARCH PROJECT SUBMITTED IN PARTIAL FULFILMENT OF THE REQUIREMENTS OF THE BACHELOR OF ACCOUNTANCY DEGREE OF BINDURA UNIVERSITY OF SCIENCE EDUCATION

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Abstract

The study sought to analyse the impact of Information Technology on the role of internal auditing using The Inter-regional Meeting of the Bishops of Southern Africa as a case study. The objective of the study was to articulate the roles of internal auditors that are affected in an IT related audit in the organization and also evaluate the effectiveness of CAATs in counteracting the challenges internal auditors could face in their engagement. The study also recommended ways of improving these challenges. A case study research design was used; questionnaires and interviews were used as data collection instruments. A sample of 15 employees was drawn using stratified sampling to identify them all. The major findings were that employees (accountants, internal auditors and IT workers) were facing challenges of keeping pace with the changes that emerge in an IT related auditing. With the expanded and extended role of internal audit now stretching beyond its traditional focus on compliance and financial audit, to encompass an assessment of the organizations efficiency and effectiveness in achievement of its objectives, internal audit has become a management tool. The study recommended that human resource needs training so as to cope with the changes that constantly arise with the use of Information Technology.