UNIVERSITI TEKNOLOGI MARA

PUBLIC SERVICE ACCOUNTABILITY

The POWER of DIGITAL AUDITING for TRUST and EFFICIENCY

UiTM Professorial Lecture

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PREFACE

In an era of rapid digital transformation in government operations, the significance of digital auditing has become indispensable. Digital auditing involves the evaluation of a company's digital processes and systems to ensure their security, accuracy, and efficiency. It encompasses the examination of technology, such as computers, networks, and software, to ascertain their secure usage in alignment with the company's objectives. This evolving field presents auditors with both challenges and opportunities, reshaping their profession for the foreseeable future. Auditors must now align government sectors to meet public requirements and expectations.

This book aims to provide government auditors with a comprehensive understanding of the theory, concepts, and applications of digital auditing. It explores various areas, including data analytics, continuous auditing, control monitoring, artificial intelligence, and audit performance. With five chapters, this book discusses into key aspects of digital auditing.

The first chapter focuses on the transformation of traditional industries and business models amidst the era of digitalisation. In this digital transformation era, governance and control culture play a crucial role as more controls become embedded in automated systems. Consequently, digital auditing becomes inevitable. The digitalisation of the audit process empowers auditors to review and assess vast amounts of data, enabling them to operate more efficiently than ever before.