



GITCs definition

Controls related to the IT environment that support the effective functioning of application controls or the integrity of information by helping to maintain the continued operation, as designed, of the entity's IS.

(Reference: Para. 16(e))

- ACRONYMS**
1. COTABD - Classes of transactions, account balances or disclosures
 2. IS - Information system
 3. D&I - Evaluate the design of controls and determine whether they have been implemented
 4. RSPA - Risks of material misstatement for which substantive procedures alone do not provide sufficient appropriate audit evidence
 5. IT - Information technology
 6. FS - Financial statements
 7. GITCs - General IT controls