References

- Burnett, P., & Seuring, C. (2001). Organizing access to free Internet resources: An overview of selection and management issues in large academic and national libraries with a view to defining a policy at Oxford University. Retrieved from http://dx.doi.org/10.1108/EUM 0000000006940
- Computer Crimes Act No. 24 of 2007. Retrieved from http://www.slcert.gov.lk/Downloads/Acts/Computer Crimes Act No 24 of 2007 (E).pdf
- e-Government Policies and Procedures. (2015). Retrieved from https://www.gov.lk/elaws/ wordpress/wp-content/uploads/2015/03/eGov-Policy-structured-v4-0.pdf
- Electronic Transactions Act No. 19 of 2006. Retrieved from http://www.slcert.gov.lk/Downloads
 /Acts/ElectronicTransactionActParliamentver(E).pdf
- Fuard, A. (2006, March 26). The fraud of frauds in VAT. *The Sunday Times, p.*2. Retrieved from http://www.sundaytimes.lk/060326/news/1.html
- Guptha, A., & Hammond, R. (2005). Information systems security issues and decisions for small businesses: An empirical examination. *Information Management & Computer Security*. Retrieved from http://dx.doi.org/10.1108/09685220510614425
- Hanna, G. (2004). Preventing computer fraud means outwitting a horde of hackers, crackers, spoofers, and sniffers. *Journal of Investment Compliance* Retrieved from http://dx.doi.org/10.1108/15285810410636136
- Information Communication Technology Agency.(2009). (n.d.). Enabling eLaws and Policies. Retrieved from http://www.icta.lk/en/programmes/re-engineering-government/129-policy documents/911-information-security-policy.html
- Inland Revenue Act No. 10 of 2006.
- Inland Revenue Department of Sri Lanka. (2015). Annual Report, Colombo.
- Liyanagunawardena, T. R., & Samarasinghe, K. (2008). Acceptable use policy and employee computer usage: Case of Sri Lankan software development industry. Centaur.reading .ac. uk, in: 5th International Conference in Business Management

- (ICBM), 27 March 2008, University of Sri Jayewardenepura, Sri Lanka. Retrieved from http://centaur.Reading.ac. uk/32334/
- Parker, C. (1999). E-mail use and abuse. *Work Study*. Retrieved from http://dx.doi.org/10.1108/00438029910294135
- Public Service Commission of Sri Lanka. (2013). Service Minute. Retrieved from http://www.psc.gov.lk/web/images/pdf/english/3._Procedures/3.1_Service_Minutes /inland e.pdf
- SANS Institute. (n.d.). Retrieved from https://www.sans.org/reading-room/whitepapers/auditing/ introduction
- Shih, D.H., & Chiang, H.S. (2004). E-mail viruses: How organizations can protect their e-mails. *Online Information Review*. Retrieved from http://dx.doi.org/10.1108/14684520410564280
- Sri Lanka Computer Emergency Readiness Team. (2016). Annual Report, Colombo.
- Sri Lanka Computer Emergency Readiness Team. (2005). Information Security Policy Domains. Retrieved from http://www.slcert.gov.lk/policies.php
- Welebir, B., & Kleiner, B.H. (2005). How to write a proper internet usage policy.

 Management Research News. Retrieved from http://dx.doi.org/10.1108/01409170510785129
- Wikipedia. (n.d.). IT Risk. Retrieved from https://en.wikipedia.org/wiki/IT risk
- Workman, M. (2008). A test of interventions for security threats from social engineering. *Information Management & Computer Security*. Retrieved from http://dx.doi.org/10.1108/09685220810920549