| **#** | **AUDIT PROCEDURE** | **COMMENTS** | **Sign-Off** |
| --- | --- | --- | --- |
| **Planning** | | | |
|  | Create and Send Audit Announcement to Process Owners Send an announcement to process owners. |  |  |
|  | Prepare Audit Request Package Prepare a document for the process owners with our Preliminary Information Requests |  |  |
|  | Send Invitations for Kick-Off Meeting Schedule a kick-off meeting with the process owners and anyone else that would benefit from attending.  The meeting invitation should include the following attachments:   * Kick-Off Meeting Agenda * Audit Preparation Package List |  |  |
|  | Kick-Off Meeting with Process Owners Conduct a kick-off meeting with process owners and discuss audit scope, objectives, timing, and communication protocols.  Communicate how and when audit observations are to be presented and discussed during the audit.  From the meeting prepare an announcement memo and distribute accordingly. |  |  |
|  | Develop Audit Approach and Workplan Prepare/Update a detailed workplan (this document) outlining the steps necessary to assess and evaluate the general controls in scope. |  |  |
|  | **Create and Send Scope Memo**  Prepare a scope memo and ensure that the following information is included at a minimum:   * Overview (purpose) of the audit * Scope * Objectives * Timing * Reporting process |  |  |
| **Execution** | | | |
|  | Obtain Background Information about the IT Environment Through inquiry with key IT personnel confirm the detailed technical information regarding the application(s) in scope:   * Vendor Supplied/Custom Developed * Database * Operating System * Server Name(s) * Version/Release Numbers   Create asummary document of that information. |  |  |
| **Change Management** | | | |
|  | **Gain An Understanding of Change Management Controls**  Through review of Policies, Standards, Procedure, and other documentation, interviews with change management personnel, and review of other documentation, gain an understanding of the change management controls, including:   * Program Development/Acquisition * Program Changes * Maintenance Changes * Emergency Changes * Configuration/Parameter Changes * Application of Patches/Upgrades   During this process, make note of the following control areas:   * Authorization * Testing * Approval * Segregation of Duties * Monitoring |  |  |
|  | **Perform a Walkthrough Of The Change Management Controls**  Perform a walkthrough of the change management process, noting the key controls in the process, to confirm your understanding. |  |  |
|  | **Test Change Management Controls**  Per the results of the walkthrough, identify and test the key change management controls. |  |  |
| **User Administration & System Security** | | | |
|  | **Gain An Understanding of User Administration Controls**  Through review of Standard Policies, Standards, Procedure, and other documentation, interviews with change management personnel, and review of other documentation, gain an understanding of the User Administration controls, including the processes for:   * New Users * Modifications Of Existing Users’ Access * Terminations * Monitoring * Incident Response   During this process, make note of the following control areas:   * Authorization * Access Levels Identified * Granted On A Need-Only Basis * Segregation of Duties * Timely Removals * Additional Controls for Privileged Users * Monitoring/Alerts * Escalation Procedures |  |  |
|  | **Perform a Walkthrough Of The User Administration Controls**  Perform a walkthrough of the User Administration process, noting the key controls in the process, to confirm your understanding. |  |  |
|  | **Test User Administration Controls**  Per the results of the walkthrough, identify and test the key User Administration controls. |  |  |
|  | **Password Configurations**  Gain an understanding of and test the password controls, including:   * Minimum password length * Initial changes * Composition * Required changes * Account lockout * History * Logging * Idle-session time-outs |  |  |
| **IT Operations** | | | |
|  | **Job Scheduling**  Determine how any additions/changes/deletions to job scheduling is authorized and controlled.  Test the key job scheduling controls. |  |  |
|  | **Monitoring and Problem Management**  Determine how the IT environment is monitored.  Determine how problems/operational-failures are resolved (including escalation procedures), recorded, and monitored.  Determine how management monitors the performance of the IT environment.  Test the key monitoring and problem management controls. |  |  |
|  | **Backups**  Determine how systems are backed-up, including:   * Which data is backed up on what frequency * How and where are backups stored while onsite * Offsite storage and offsite rotation strategy * Existence and location (preferably offsite) if backup logs * Personnel authorized to retrieve offsite backups * Testing of backups   Test the key backup controls. |  |  |
|  | **AntiVirus / AntiSpyware / AntiMalware**  Determine if AntiVirus / AntiSpyware / AntiMalware software is installed on the production server and related workstations. Also determine how often the virus/other definitions are updated. |  |  |
|  | **Business Continuity Planning (BCP) / Disaster Recovery Planning (DRP)**  Obtain and review BCP/DRP. Determine that the following is evidenced:   * A risk analysis was performed * A business impact analysis was performed * At least yearly updates * At least yearly testing   Determine whether BCPs/DRPs have been communicated to affected parties and are available offsite, as needed.  Test the key BCP/DRP controls. |  |  |
|  | **Physical Security**  Determine that physical access is restricted to authorized individuals only in the following areas:   * Data centers * Computer rooms * Key file and communication servers * Off-line data storage (e.g. tapes/cartridges)   Determine that key report distribution is restricted to authorized individuals only.  Test the key physical security controls. |  |  |
| **Reporting** | | | |
|  | Note Issues and Observations Summarize Issues and Observations noted. Discuss these issues with the process owner(s) and obtain Management’s Response (action plans for the issues) for the observations and exceptions noted. |  |  |
| **Closeout** | | | |
|  | **Send and Obtain Business Partner Feedback (Satisfaction Survey)**  Complete the audit completion checklist, including the engagement feedback form (a satisfaction survey). |  |  |
|  | **Close Engagement**  Conduct an audit team close meeting, and complete team portion of the engagement feedback form. |  |  |