

## INTERNAL AUDIT SERVICES IT AUDIT TYPE AND CONTROL OBJECTIVES OVERVIEW

CONTROL OBJECTIVES SECTION	IT AUDIT TYPE			
	GENERAL	PRE-IMPLEMENTATION	POST-IMPLEMENTATION	TECHNICAL
<b>Security</b> - controls to prevent unauthorized access to data, systems, processes and equipment.	Security	Security	Security	Security
<b>Change Control</b> - movement of application design or changes from development to test to production with authorized sign-off at each step.	Change Control	Change Control	Change Control	Change Control
<b>Project Management</b> - monitoring of time, resources, scope, costs and quality to ensure developed project meets user expectations.		Project Management		Project Management
<b>Input/Processing/Output</b> - appropriate data integrity controls are in place for system inputs, processing, and outputs.		Input-Processing/Output	Input-Processing/Output	
<b>Interfaces</b> - identification, tracking, monitoring, and corrective actions to ensure data is sent and received as designed.		Interfaces	Interfaces	Interfaces
<b>System Testing</b> - unit and integrated testing of application functionality.		System Testing	System Testing	
<b>Data Conversion</b> - identified legacy system or manual information data requirements to be converted/updated to the new system on a timely and accurate basis.		Data Conversion		
<b>Change Management</b> -process of informing the users and management of new system functionality and progress of development activities (i.e. walk-throughs, newsletters, meetings.)		Change Management		
<b>Training</b> -information given to the user on system functionality to allow the use of the new system. Training should be timely and appropriate for user needs.		Training		Training
<b>Reports</b> -systematic process to identify required reports that have been reviewed and approved by appropriate user(s).	Reports	Reports	Reports	Reports
<b>Documentation</b> -procedures, processes and flowcharts defining the application or system.	Documentation	Documentation	Documentation	Documentation
<b>Information Retention</b> -controls to ensure information is properly maintained for business and fiduciary purposes.	Information Retention	Information Retention	Information Retention	Information Retention
<b>Backup and Recover</b> - controls to ensure application and operating system software data files are recoverable on a timely basis.	Backup and Recovery	Backup and Recovery	Backup and Recovery	Backup and Recovery
<b>Disaster Recovery Planning (DRP)</b> -plans, prepared, tested, and regularly updated for the recovery of automated systems.	Disaster Recovery	Disaster Recovery	Disaster Recovery	Disaster Recovery

**Business Resumption Planning (BRP)**-plans prepared, tested and regularly updated to continue operations in a manual mode until automated systems are restored.

Business Resumption

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