

INFORMATION TECHNOLOGY AUDITS (sample)

Revision History & Approvals

Revision 00

Sample Procedure - Initial issue

Approved by: _____ Date: _____
IT SQA Manager

**INFORMATION TECHNOLOGY AUDITS
(sample)**

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1.0 Purpose

This document supplements the requirements contained in the Software Quality Assurance Program (SQAP). It identifies the administrative processes necessary to effectively prepare, perform, report and follow up on activities associated with Information Technology (IT) audits activities.

2.0 Scope

This procedure applies to audits conducted for any element or item contained in the SQAP, including any additional items, elements or activities directed by management.

3.0 Prerequisites

Read and be familiar with the SQAP.

4.0 Responsibilities

Software QA Manager (SQAP)

- Assigns Audit Team Leaders (ATLs) and audit team members
- Develops and maintains the audit schedule and master audit plan
- Ensures that audit team members are suitably trained and qualified
- Reviews and approves audit reports and findings

Audit Team Leaders (Lead Auditors)

- Plan and lead audits
- Report audit results and findings to management
- Manage audit team activities
- Review and approve audit checklists

Quality Assurance Auditors & assigned Technical Specialists

- Support ATLs as directed during audit preparation and implementation
- Submit checklists to the ATL for approval
- Complete and/or conduct assigned audits as scheduled
- Attend and actively participate in assigned training sessions

5.0 Implementation

5.1 Planning - The SQAM shall:

- 5.1.1 Establish an audit schedule and a master audit plan (MAP) to assure that applicable SQAP elements are audited at least once audit period.
- 5.1.2 Include as necessary in the MAP audit elements, audit frequencies, index numbers, basic audit scope and the organization(s) to be audited.
- 5.1.3 Assign Lead Auditors and audit team members, allowing sufficient time for audit preparation.

- 5.1.4 Assign Technical Specialists as needed to supplement the technical capabilities of audit teams.
- 5.1.5 Prepare an audit index file that can be used as a repository by audits personnel. The index may include items requiring follow up, industry experience, management requests or other any other useful information.
- 5.1.6 Distribute copies of the audit schedule to all auditees included, as a minimum.

5.2 Audit Preparation - the Audit Team Leader (Lead Auditor) shall:

- 5.2.1 Review the audit schedule, the MAP and the audit index file.
- 5.2.2 Establish specific team member audit assignments based upon their experience, while trying to provide an equitable share of the workload.
- 5.2.3 Prepare an audit notification letter and send it to the auditee.
- 5.2.4 Prepare and/or coordinate the preparation of an audit plan and audit checklists.
- 5.2.5 Schedule a pre-audit conference with the auditee

5.3 Audit Performance - the Audit Team Leader (ATL), with support of the audit team, shall:

- 5.3.1 Conduct a pre-audit conference to explain the audit scope and strategy.
- 5.3.2 Conduct the in-process audit including:
 - Report immediately any serious problems to the auditee and ATL
 - Observation of work activities
 - Interviews with auditee personnel
 - Review of records
 - Completion of audit checklist and associated notes
- 5.3.3 Conduct a post audit conference including:
 - Completion of an attendance list
 - Review of audit findings, both positive and negative
 - Team recommendations or observations
 - If possible, concurrence for negative findings

5.4 Reporting and Findings - the Audit Team Leader with support from the audit team shall:

- 5.4.1 Debrief the SQAM on the audit results
- 5.4.2 Prepare the audit findings and report
- 5.4.3 Submit the audit findings and report to the SQAM for approval.
- 5.4.4 As a minimum the audit report shall contain:
 - Concise evaluation of the overall audit results
 - Brief summary of both positive and negative audit findings
 - List of applicable audit finding
 - Brief description of the audit process used

- Audit Plan and Checklists (for file copies only, unless requested by auditee)

5.5 Follow up - the assigned auditor shall:

Conduct follow up activities as assigned
Report and document follow up results
Close, reissue or escalate the original audit finding(s) as appropriate

6.0 Referenced Documents

6.1 Software Quality Assurance Manual

7.0 Definitions

7.1 **Technical Specialist** - any individual assigned to an audit team based upon their technical expertise and experience.

8.0 Records

8.1 Audit and surveillance documentation should be retained for at least seven (7) years.

8.2 Audit schedules and the Master Audit Plan are living documents, so the current copies should be retained until completion of the audit cycle. Superseded copies may be retained at the discretion of the SQAM.

8.3 Auditor field notes should be summarized and/or included in audit reports and checklists; therefore, do not require retention.

9.0 Attachments

9.1 IT Audit Checklist Form (facsimiles & supplemental form attachments also may be used)

IT Audit Checklist

AUDITOR: _____ AUDIT#: _____ AUDIT AREA: _____ AUDIT DATE: _____

Item No.	Requirements to be checked & method of verification	Pass/Fail/NA	Verification Notes

Completed checklist page ____ of ____