

Information Technology Audit Plan Template

General Computer Controls				
Control Area	Control	Include in Testing?	Testing Frequency	Notes
IT management	Management maintains a comprehensive annual technology plan that guides how the organization aligns itself to the business. The plan covers areas that include skill alignment, head count, and investment for the current fiscal year.	Yes	Annually	In light of recent ethical issues within the industry, pay close attention to this item.
IT management	A detailed budget has been established to guide purchase decisions throughout the year. The budget is reviewed and updated on a monthly	Yes	Quarterly	
IT management	Procedures have been established to help the organization identify, prioritize, and then decide whether to create or buy new business			
Security & Access Control	A comprehensive security policy is in place that guides the organization's use of information technology assets.			
Security & Access Control	Systems that store financial data are physically secure, where access is restricted on a least-privileged basis.			
Security & Access Control	Logical access to financial systems and all systems that feed financial systems is restricted by a unique logon ID and password combination.			
Security & Access Control	Passwords are required to contain a minimum of six characters, including one numeric character, and must be changed every 30 days.			
Security & Access Control	Firewalls and proxy servers are established to guard Web access to internal systems. Access logs are reviewed on a periodic basis to identify unusual or unauthorized access.			
Program Development	A methodology has been formally established to guide the development of all internally developed			
Program Development	Systems are established to log and manage all development projects.			
Program Development	Systems are established to assist with source-code version control.			
Program Development Program Change	System documentation, including code comments and database schema designs, is kept for all development projects.			
Computer Operation	An operations manual exists that details general computer operations, including job logs.			
Computer Operation	A network topology, which guides the maintenance of the network infrastructure, exists and is kept			
Computer Operation	A help desk and/or customer service desk system is established to log and monitor all IT-related			

Application-specific Controls

Business Application	Control	Include in Testing?	Testing Frequency	Notes
ERP system	A data map is available that depicts the systems that feed the ERP system, which affects financial	Yes		
ERP system	Access to the application is guarded by logical security controls, including a unique password and ID combination.			
ERP system	Transaction errors are logged so that users can take corrective action.			
ERP system	All transactions must be posted before the closing process can proceed.			
ERP system	System reports are generated and checked to ensure the accuracy of system output.			