Audit Plan – IT General Controls (ITGC)

Engagement: Simulated Internal ITGC Audit – Healthcare Portfolio Engagement
Organization: Jacob's Dome (Fictional)
Objective: Evaluate the design and operating effectiveness of IT General Controls supporting HR and Medical Records systems to ensure confidentiality, integrity, and availability.

Scope: Access Controls (provisioning, deprovisioning, privileged access), Change Management (standard and emergency changes), and IT Operations (logging and monitoring).
Out of Scope: Application functionality, clinical workflows, and financial reporting accuracy.

Approach: Risk-based audit using inspection and inquiry; assessment of design and operating effectiveness; sampling of recent activity.
Frameworks Referenced: COBIT, ISO/IEC 27001, COSO.