

IT GENERAL CONTROLS QUESTIONNAIRE

#	Company Level	Activity Level	Area	Point to Consider/Control Objective	Does This Control Exist?	Describe Specific Activities, Programs or Controls in Place that Satisfy the Objective	Are Controls Properly Designed?	Test Procedures	Are Controls Operating Effectively?	Describe the Basis for Effectiveness Conclusion (Including Evidence of Operation)	Deficiencies Noted	Type of Deficiency (Efficiency, Fin. Reporting, Compliance)	Management Action Plan to Address Deficiencies
Plan and Organize (IT Environment)													
1	X		Define a Strategic IT Plan	Management has prepared strategic plans for IT that align business objectives with IT strategies. The planning approach includes mechanisms to solicit input from relevant internal and external stakeholders affected by the IT strategic plans.									
2	X		Define a Strategic IT Plan	Management obtains feedback from business process owners and users regarding the quality and usefulness of its IT plans for use in the ongoing risk assessment process.									
3	X		Define a Strategic IT Plan	Control activities are in place and followed to ensure compliance with external requirements, such as regulatory and legal rules.									

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4	X		Define the IT Processes, Organization and Relationships	Management has an IT organizational chart and updates it on a regular basis.									
5	X		Define the IT Processes, Organization and Relationships	An IT planning or steering committee exists to oversee the IT function and its activities. The committee includes representatives from senior management, user management and the IT function.									
6	X		Define the IT Processes, Organization and Relationships	Key systems and data have been inventoried and their owners have been identified.									
7	X		Define the IT Processes, Organization and Relationships	Roles and responsibilities of the IT organization are defined, documented and understood.									
8	X		Define the IT Processes, Organization and Relationships	IT personnel have sufficient authority to exercise the roles and responsibilities assigned to them.									
9	X		Define the IT Processes, Organization and Relationships	Data integrity ownership and responsibilities have been communicated to the appropriate data/business owners and they have									

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				accepted these responsibilities.									
10	X		Define the IT Processes, Organization and Relationships	The IT organizational structure is sufficient to provide for necessary information flow to manage its activities.									
11	X		Define the IT Processes, Organization and Relationships	IT management has implemented a division of roles and responsibilities (segregation of duties) that reasonably prevent a single individual from subverting a critical process.									
12	X		Communicate Management Aims and Direction	IT strategies and ongoing operations are formally communicated to senior management and the board of directors.									
13	X		Communicate Management Aims and Direction	IT management has formulated, developed and documented policies and procedures governing the IT organization's activities.									
14	X		Communicate Management Aims and Direction	IT management has communicated policies and procedures governing									

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				the IT organization's activities to all relevant parties.									
15	X		Communicate Management Aims and Direction	IT management has processes in place to investigate compliance deviations and take appropriate remedial action.									
16	X		Manage IT Human Resources	IT managers have adequate knowledge and experience to fulfill their responsibilities.									
17	X		Manage IT Human Resources	Controls are in place to support appropriate and timely responses to job changes and job terminations so that internal controls and security are not impaired by such occurrences.									
18	X		Manage IT Human Resources	The IT organization subscribes to a philosophy of continuous learning, providing necessary training and skill development to its members.									
19	X		Manage IT Human Resources	The IT organization has adopted the entity's culture of integrity management,									

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				including ethics, business practices and human resources evaluations.									
20	X		Manage Quality	IT management has defined information capture, processing and reporting controls – including completeness, accuracy, validity and authorization – to support the quality and integrity of information used by business users.									
21	X		Manage Quality	Documentation is created and maintained for all significant IT processes, controls and activities.									
22	X		Manage Quality	Documentation standards are in place and have been communicated to all IT staff. They are supported with training.									
23	X		Manage Quality	A quality plan exists for significant IT functions (e.g., system development and deployment) and it provides a consistent approach to address both general and project-									

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				specific quality assurance activities.									
24	X		Assess and Manage IT Risks	IT management has defined information classification standards in accordance with corporate security and privacy policies.									
25	X		Assess and Manage IT Risks	IT management has defined, implemented and maintained security levels for each of the data classifications.									
26	X		Assess and Manage IT Risks	The IT organization has an entity- and activity-level risk assessment framework that is periodically used to assess information risk to achieving business objectives. The framework considers the probability and significance of threats.									
27	X		Assess and Manage IT Risks	The IT organization's risk assessment framework measures the impact of risks according to qualitative and quantitative criteria.									

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28	X		Assess and Manage IT Risks	A comprehensive security assessment is performed for critical systems.									
29	X		Assess and Manage IT Risks	Data center facilities are equipped with adequate environmental controls to maintain systems and data, including fire suppression, uninterrupted power service (UPS), air conditioning and elevated floors.									
30	X		Manage Projects	The IT organization monitors its progress against the strategic plan and reacts accordingly to meet established objectives.									
Acquire and Implement (Program Development and Program Change)													
31		X	Acquire and Maintain Application Software	The organization's system development lifecycle (SDLC) includes security, availability and processing integrity requirements of the organization.									
32		X	Acquire and Maintain Application Software	An adequate SDLC methodology has been established to serve as a basis for									

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				controlling development and maintenance activities, and the SDLC methodology is consistent with business and end-user strategies and objectives.									
33		X	Acquire and Maintain Application Software	The organization's SDLC policies and procedures consider the development and acquisition of new systems and major changes to existing systems.									
34		X	Acquire and Maintain Application Software	The SDLC methodology ensures that information systems are designed to include application controls that support complete, accurate, authorized and valid transaction processing.									
35		X	Acquire and Maintain Application Software	The organization has an acquisition and planning process that aligns with the overall strategic direction.									
36		X	Acquire and Maintain Application Software	IT management ensures that users are appropriately involved in the design of applications, selection of packaged									

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				software and the testing thereof, to ensure a reliable environment.									
37		X	Acquire and Maintain Application Software	Post-implementation reviews are performed to verify that controls are operating effectively.									
38		X	Acquire and Maintain Technology Infrastructure	Documented procedures exist and are followed to ensure that infrastructure systems, including network devices and software, are acquired based on the requirements of the applications they are intended to support.									
39		X	Enable Operation and Use	The organization's SDLC methodology and associated policies and procedures are regularly reviewed, updated and approved by management.									
40		X	Enable Operation and Use	The organization ensures that its systems and applications are developed in accordance with its supported,									

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				documented policies and procedures.									
41		X	Manage Changes	Adequate supervisory controls are used to ensure the completeness and accuracy of program documentation and compliance with established change control standards.									
42		X	Manage Changes	The company uses source program management software.									
43		X	Manage Changes	Adequate verification steps exist to ensure that changes to programs are not made after user approval/acceptance and prior to programs being moved into production.									
44		X	Manage Changes	Adequate controls are in place to ensure that object code modules are not moved directly from the test environment into the production environment.									
45		X	Manage Changes	Staging libraries are used to facilitate the movement of source and object modules from the test and									

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				production environments.									
46		X	Manage Changes	Requests for program changes, system changes and maintenance (including changes to system software) are standardized, documented and subject to formal change management procedures.									
47		X	Manage Changes	Emergency change requests are documented and subject to formal change management procedures.									
48		X	Manage Changes	Controls are in place to restrict the migration of programs to production only by authorized individuals.									
49		X	Manage Changes	IT management ensures that the setup and implementation of system software does not jeopardize the security of the data and programs being stored in the system.									

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50		X	Install and Accredite Solutions and Changes	A testing strategy is developed and followed for all significant changes in applications and infrastructure technology that addresses unit system, integration and user acceptance level testing to help ensure that deployed systems operate as intended.									
51		X	Install and Accredite Solutions and Changes	Load and stress testing are performed according to a test plan and established testing standards.									
52		X	Install and Accredite Solutions and Changes	Interfaces with other systems are tested to confirm that data transmissions are complete, accurate and valid.									
53		X	Install and Accredite Solutions and Changes	The conversion of data is tested between its origin and its destination to confirm that it is complete, accurate and valid.									
Deliver and Support (Computer Operations and Access to Programs and Data)													
54		X	Define and Manage Service Levels	Service levels are defined and managed to support business-									

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				user system requirements.									
55	X		Define and Manage Service Levels	MIS personnel are adequately trained to perform job duties.									
56	X		Define and Manage Service Levels	Adequate supervisory controls exist to ensure that production jobs are properly scheduled and executed.									
57		X	Define and Manage Service Levels	A framework is defined to establish key performance indicators to manage service-level agreements, both internally and externally.									
58		X	Manage Third-Party Services	A selection of vendors for outsourced services is performed in accordance with the organization's vendor management policy.									
59		X	Manage Third-Party Services	IT management determines that before selection, potential third parties are properly qualified through an assessment of their capability to deliver the required service									

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				and a review of their financial viability.									
60		X	Manage Third-Party Services	Third-party service contracts address the risks, security controls and procedures for information systems and networks in the contract between the parties.									
61		X	Manage Third-Party Services	Procedures exist and are followed to ensure that a formal contract is defined and agreed for all third-party services before work is initiated, including definition of internal control requirements and acceptance of the organization's policies and procedures.									
62		X	Manage Third-Party Services	A regular review of security, availability and processing integrity is performed for service-level agreements and related contracts with third-party service providers.									
63	X		Manage Performance and Capacity	IT management monitors the performance and									

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				capacity levels of the systems and network.									
64	X		Manage Performance and Capacity	IT management has a process in place to respond to suboptimal performance and capacity measures in a timely manner.									
65	X		Manage Performance and Capacity	Performance and capacity planning are included in system design and implementation activities.									
66		X	Ensure Systems Security	An information security policy exists and has been approved by the appropriate level of executive management.									
67		X	Ensure Systems Security	An IT security plan exists that is aligned with the overall IT strategic plans and kept up to date for changes in the IT environment.									
68		X	Ensure Systems Security	Procedures exist and are followed to authenticate all users to the system to support the validity of transactions.									

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69		X	Ensure Systems Security	Procedures exist and are followed to ensure timely action related to requesting, establishing, issuing, suspending and closing user accounts.									
70		X	Ensure Systems Security	A control process exists and is followed to periodically review and confirm access rights.									
71		X	Ensure Systems Security	Where network connectivity is used, appropriate controls, including firewalls, intrusion detection and vulnerability assessments, exist and are used to prevent unauthorized access.									
72		X	Ensure Systems Security	IT security administration monitors and logs security activity. Identified security violations are reported to senior management.									
73		X	Ensure Systems Security	Controls related to appropriate segregation of duties over requesting and granting access to systems and data									

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				exist and are followed.									
74		X	Ensure Systems Security	Access to facilities is restricted to authorized personnel and requires appropriate identification and authentication.									
75	X		Educate and Train Users	The entity has established procedures for identifying and documenting the training needs of all personnel using IT systems.									
76	X		Educate and Train Users	IT management provides education and ongoing training programs that include ethical conduct, system security practices, confidentiality standards, integrity standards and security responsibilities of all staff.									
77		X	Manage the Configuration	Only authorized software is permitted for use by employees using company IT assets.									

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78		X	Manage the Configuration	System infrastructure, including firewalls, routers, switches, network operating systems, servers and other related devices, is properly configured to prevent unauthorized access.									
79		X	Manage the Configuration	Application software and data storage systems are properly configured to provision access based on the individual's demonstrated need to view, add, change or delete data.									
80		X	Manage the Configuration	IT management has established procedures across the organization to protect information systems and technology from computer viruses.									
81		X	Manage the Configuration	Periodic testing and assessments are performed to confirm that the software and network infrastructure is appropriately configured.									
82		X	Manage Problems	IT management has defined and implemented a problem management									

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				system to ensure that operational events that are not part of standard operations (incidents, problems and errors) are recorded, analyzed and resolved in a timely manner.									
83		X	Manage Problems	The problem management system provides for adequate audit trail facilities that allow tracing from the incident to the underlying cause.									
84		X	Manage Service Desk and Incidents	A security incident response process exists to support timely response and investigation of unauthorized activities.									
85		X	Manage Data	Policies and procedures exist for the handling, distribution and retention of data and reporting output.									
86		X	Manage Data	Management protects sensitive information logically and physically in storage and during transmission against unauthorized access or modification.									

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87		X	Manage Data	Retention periods and storage terms are defined for documents, data, programs, reports and messages (incoming and outgoing), as well as for the data (keys, certificates) used for their encryption and authentication.									
88		X	Manage Data	Management has implemented a strategy for cyclical backup of data and programs.									
89		X	Manage Data	Procedures exist and are followed to periodically test the effectiveness of the restoration process and the quality of backup media.									
90		X	Manage Data	Changes to data structures are authorized, made in accordance with design specifications and implemented in a timely manner.									
91		X	Manage Operations	Management has established and documented standard procedures for IT operations, including scheduling, managing, monitoring									

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				and responding to security, availability and processing integrity events.									
92		X	Manage Operations	System event data are sufficiently retained to provide chronological information and logs to enable the review, examination and reconstruction of system and data processing.									
93		X	Manage Operations	System event data are designed to provide reasonable assurance as to the completeness and timeliness of system and data processing.									
94		X	Manage Operations	End-user computing policies and procedures concerning security, availability and processing integrity exist and are followed.									
95		X	Manage Operations	End-user computing, including spreadsheets and other user-developed programs, are documented and regularly reviewed for processing integrity, including their ability									

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				to sort, summarize and report accurately.									
96		X	Manage Operations	User-developed systems and data are regularly backed up and stored in a secure area.									
97		X	Manage Operations	User-developed systems, such as spreadsheets and other end-user programs, are secured from unauthorized use.									
98		X	Manage Operations	Access to user-developed systems is restricted to a limited number of users.									
99		X	Manage Operations	Inputs, processing and outputs from user-developed systems are independently verified for completeness and accuracy.									
Monitor and Evaluate (IT Environment)													
100	X		Monitor and Evaluate IT Performance	Performance indicators from both internal and external sources have been defined, and data is being collected and reported regarding the achievement of these benchmarks.									

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101	X		Monitor and Evaluate IT Performance	IT management has established appropriate metrics to effectively manage the day-to-day activities of the IT department.									
102	X		Monitor and Evaluate Internal Control	IT management monitors the effectiveness of internal controls in the normal course of operations through management and supervisory activities, comparisons and benchmarks.									
103	X		Monitor and Evaluate Internal Control	Serious deviations in the operation of internal controls, including major security, availability and processing integrity events are reported to senior management.									
104	X		Ensure Compliance With External Requirements	IT management obtains independent reviews prior to implementing significant IT systems.									
105	X		Ensure Compliance With External Requirements	IT management obtains independent internal control reviews of third-party service providers.									

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106	X		Provide IT Governance	The organization has an IT internal audit function that is responsible for reviewing IT activities and controls.									
107	X		Provide IT Governance	The audit plan covers a full range of IT audits (e.g., general and application controls, systems development lifecycle).									
108	X		Provide IT Governance	Procedures are in place to follow up on IT control issues in a timely manner.									