IT Internal Control System - ICS-Matrix

Sub-Process	Risks Inventory			Required evidences from client	Testing procedures by PwC
	Risks	**Controls**		**Required evidences from client**	**Testing procedures by PwC**
	Risk description	No.	Control description (input; activity; output including evidence that the control has been performed)		
User Authentication	Risks if the controls are not being followed: - Inappropriate user and IT access to system resources incl. violation of segregation of duties principle - Informal or unapproved requests for access to system resources	UA.01	An approved procedure must be in place for granting access to all systems / applications of business and infrastructure IT organisation (Password settings).	IT Access Control Policy	- Review if policy is complete and accurate and if processes of the client are in line with the policy
		UA.02	Approved role- and authorisation concepts must exist and be followed. Creations and changes of roles and authorisations should be approved.	- User and authorisation requests for employees joining or moving (within) the organisation - Change log showing changes to user authorisations	- Approval supervisor? - Approval role owner? - Form available? - Roles assigned as requested in the form? - Old roles deleted in case of move?
		UA.03	Approved procedures must exist and must be followed to ensure the unique identification of a user and the effectiveness of the access mechanisms.	RSPARAM (Table of password settings)	- Reconciliation of user defined values / system default values with the password policy of the client
		UA.04	Periodic reviews should be performed - at least annually - to ensure the validity of access rights for all current users / IT personnel.	Documentation of periodic review procedures	- Timely review? - Appropriate persons involved? - Follow up activities executed (e.g. removal of a user)?
		UA.05	Approved procedures must exist and followed to ensure immediate action relating to suspending and closing user accounts.	- User Termination: User and authorisation requests for leavers - Change log showing changes to user authorisations	- Form available? - Timely deactivation of the user accounts?