Financial statements – Material Items

Scope

ITGC Controls

Approach

IT General Controls

General Insurance   Investments   Life & Retirement
Corporate   Infrastructure Services   EMEA   Japan

Logical Security · Change Management · Computer Operations

Business Process

Applications

Infrastructure
(Databases/Operating Systems)

Network

Data Center

Rationalization/
Optimization

Standard Control Verbiage
(Control Summary)

Control implementation as relevant to the
specific applications or infrastructure
(Control Description)

Testing based on control implementation and
risk of the application to the business process
(Test Plans)

IT Dependent Controls