**ITD Best Practices One Pager**

*Planning*

*Pre-Walkthrough*

* Schedule walkthrough with IT, Business, PWC, ARRM team, Business SOX team, IT SOX Team, (Including walkthrough lead, preparer, reviewer).
  + Include walkthrough agenda/questions for IT/Business in calendar invite or separate email.
* Prior to walkthrough:
  + Review prior year workpapers
  + Engage with Business SOX team and PWC to understand the business process the report/interface supports.
  + Review the business flows and obtain the key reports from Business SOX team.
  + Determine the key fields in the report that we want to test with Business SOX team.
  + Review guidance document provided by PWC to ensure all aspects of ITD testing will be covered during walkthrough (see below)



*Walkthrough*

* Ensure that each step within the “Requests for Evidences to Baseline Examples” document is performed during the walkthrough (see below)



*Post-Walkthrough*

* Document all takeaways/action items and send to all meeting participants within 1 day of walkthrough
  + Specify in the email who is responsible for each action item
* Based on the completed walkthrough, determine the testing strategy/approach with the IT SOX team, Business SOX team and PWC (as needed).
* Update ITD tracker on status/progress.

*Fieldwork*

* Main focus on leadsheets & workpapers: to ensure that the reviewer, with minimal background on the process, can review the work performed and understand what is being tested and how the testing was performed
  + Document the leadsheet/workpapers according to the template provided by PWC (see below)



*Workpaper Review*

* The reviewer needs to ensure all sections in the leadsheet are populated accurately
* If unable to follow how the testing was performed, the reviewer need to sit down with whoever prepared the leadsheet/workpapers and explain what was unclear so that the preparer can then update the leadsheet/workpapers
* The reviewer needs to provide comments on updates that need to be made to the leadsheet/workpaper. After the preparer addresses the comments, the reviewer needs to perform a second review to ensure their comments have been appropriately addressed.

*Submission to PWC and BPA*

* Once the leadsheet/workpapers have been reviewed and all comments addressed, they need to be uploaded to Connect for PWC’s review
* After PWC performs their review and provides comments, the preparer is required to address PWC’s comments and then upload the updated leadsheet/workpaper to Connect for PWC’s second review
* After PWC performs their second review and accepts the leadsheet/workpapers, the preparer then needs to upload the leadsheet/workpapers to BPA for retention

Additional Guidance Materials

