Audit Plan Dashboard   **Risk Assessment Dashboard**   **Library**   **Audit Plan**   **Audit Plan History**   **SOX Audit Plan**   **Automation Console**

AIG Process, Risk, and Control Library

1. CHANGE CONTROL PROCEDURES: SAP, BW: - Observe that Change Control Procedures are documented and available to all employees. - Inspect the Change Control Procedures to determine that procedures are current and key areas for change management are addressed (including emergency changes).
2. APPLICATION CHANGES: SAP, BW: Obtain a list of all SAP and BW changes/transports that have occurred and inspect an appropriate sample of changes/transports and determine that the change was appropriately documented and approved. Inspect the Peregrine CM# and change management documentation for all selected change requests and verify that the ticket included what needed to be changed, business reasons, and the change was approved prior to migration to the production environment.
3. UAT/QA TESTING OF APPLICATION CHANGES: SAP, BW: Inquire of management on how changes to in-scope application SAP and BW are appropriately User Acceptance tested and Quality Assurance tested. Obtain a list of all application changes that have occurred and inspect an appropriate sample of application changes to determine if UAT and/or QA testing would have been required and obtain all evidence of test plans, test results, and appropriate sign-off to be moved to production. REGRESSION TESTING OF
4. APPLICATION CHANGES: SAP, BW: Inquire of management on when changes require regression testing for SAP and BW: Obtain a list of all application changes that have occurred and inspect an appropriate sample of application changes for SAP and BW to determine

Org Level 2		Org Level 3		Org Level 4		Process Level 1		Process L
Information Technology	→	**Investments & Corporate IT**	→	**Corporate Functions**	→	**Information Technology General Controls**	→	**Change I**

Test of Control - Audit Work Paper

Control - Detailed Information   Control Assessment ID - CA-1404490

Control Description	Corporate technology and business management approve application, configuration, data, and technical (infrastructure) changes, respectively, prior to promotion to production via change request tickets submitted in offline repositories (e.g. network folders). For emergency changes, approval is obtained either prior to the change or retroactively. Changes that impact business data and/or the operation of the system are tested prior to implementation to production and test results are signed off by Corporate function management.	Control Risk	
Control Type	Preventive	Control Frequency	
Financial Statement Assertions			

Gear Applications	Gear ID	Application Name
	1604	FA-SAP-EP3
	1606	FA-SAP-SP2
	4198	FA-SAP-GP2
	3148	FA-SAP-GFD
	3149	FA-SAP-GPC
	3150	FA-SAP-GFR
	366	FA-SAP-PEC
	3662	FA-SAP-LR-PRD
	3695	SAP Master Data Governance - Financials
	149	SAP-FP
	1524	FA-SAP-EP1
	1525	FA-SAP-R3P

Model (MARS)	No Model(MARs) & Key Reports Associated.	
EUC	No EUC Associated.	
PWC Reliance	----Select One----	ITD

Control Risk Assessment:

Control Risk Rating	Medium	
History Of Errors	----Select One----	If Yes Provide Comments
Changes in volume or nature of transactions	----Select One----	If Yes Provide Comments
Results of Previous Year's Testing	----Select One----	Additional Comments
Degree of Subjectivity to Perform Control	----Select One----	Degree of Complexity of Control
Comments/Additional Considerations	SAP (EP1, PRD-L&R, CSI/PEC, BP4, EP3, R3P, BWP-P&C, MD	

ITGC Only:

Network Layer	R1-Core R3-Core R7-Core R6-Core	Application Layer
Database Layer		OS Layer

Test Steps and Sampling:

Testing Procedures / Attributes	Test ID	Test Porcedures / Attributes
	1	CHANGE CONTROL PROCEDURES: SAP, BW: - Observe that Change Control P
	2	APPLICATION CHANGES: SAP, BW: Obtain a list of all SAP and BW changes/tr
	3	UAT/QA TESTING OF APPLICATION CHANGES: SAP, BW: Inquire of managem
	4	APPLICATION CHANGES: SAP, BW: Inquire of management on when changes

Testing Technique	Inquiry;Examination	If Inquiry Provide Comments
Population	----Select One----	PII Control

Testing Expectation for Operating Effectiveness		Suggested Sample Size	
		Planned Sample Size	

Design Test Prepared by:	Tram Quynh Tran	Date:	8/7/2019	Design Test Reviewed by:	Jadnnie Yuk