**Example 1: Baselining Key Report**

TEST PREPARATION

1. Business to provide a hard copy of a sample report in the current financial year that had been/will be audited by Business SOX
2. Identify the related process, system (GEAR ID) and IT Support Team

WALKTHROUGH

1. Participation: business, business SOX, IT SOX, PwC, IT Support Team
2. Live Demonstration by business
   1. How the report was generated
   2. Which input parameters were used to create the sample report
   3. As the result, IT SOX to obtain:
      1. A soft copy of the report in PDF. This should be identical to the sample report
      2. A soft copy of the report in XLS. This should be identifiable to the sample report
3. Live Demonstration by IT Support Team
   1. Specify the type of Report (a) standard b) customized c) query (with ITGC) d) ad-hoc query (without ITGC) e) other)
   2. Specify the change management controls that the report is subject to (e.g., TFS)
   3. Specify the tool that was used to create the report (PowerBI, Cognos, C#, etc.)
   4. Specify the back-end database from which the report has been populated with
   5. Show the back-end query (SQL statement, SQL Packages, etc.). If possible, provide IT SOX with the complete script
4. Independent Query by IT Support Team
   1. IT SOX to provide the key report attributes that are subject to IT audit
   2. IT Support to identify the key backend data tables that contain information about the attributes
   3. IT Support and IT SOX to collaborate in order to derive the independent query
   4. IT Support to provide the query results in XLS

TESTING

1. Use PCAOB/SEC/PWC Audit Guidelines regarding the sampling for ACCEPT/REJECT methodology

2. Perform COMPLETENESS and ACCURACY Test

**Example 2: Baselining System Interface**

TEST PREPARATION

1. Identify the related process, system (GEAR ID) and IT Support Team
2. Business/IT to identify the compensating/detective controls if any, that help to verify the completeness and accuracy of the interface

WALKTHROUGH

1. Participation: business (optional), business SOX, IT SOX, PwC, IT Support Team
2. Live Demonstration by business/IT Support
   1. SKIP this step if there is no compensating/detective control
   2. How the compensating/detective control is performed
   3. As the result, IT SOX to obtain related evidences, including reports, queries, raw data
3. Live Demonstration by IT Support Team
   1. Specify the components of the interface: job schedule (e.g. AUTOSYS), job package (e.g., SQL, PL/SQL), source systems, destination systems, key functions of the interface, database, etc.
   2. For each of the identified component of the interface, specify whenever applicable, the type of Interface (a) standard b) customized c) query (with ITGC) d) ad-hoc query (without ITGC) e) other)
   3. For each of the identified component of the interface, specify whenever applicable, the change management controls that the component is subject to (e.g., TFS)
4. Independent Query by IT Support Team
   1. IT SOX to provide the key functions and data attributes of the interface that are subject to IT audit
   2. Key functions: IT Support to explain the logic of the key function. IT SOX to obtain the listing of the code. (OPTIONAL) IT Support to support a high-level flow chart
   3. Key data attributes: IT Support to identify the key backend data tables that contain information about the attributes
   4. IT Support and IT SOX to collaborate in order to derive the independent query
   5. IT Support to provide the query results in XLS

TESTING

1. Use PCAOB/SEC/PWC Audit Guidelines regarding the sampling for ACCEPT/REJECT methodology

2. Perform COMPLETENESS and ACCURACY Test