**To:** Dave Pekol,

**Cc:** Trey Ursy, Paul Shook

**Date:** August 1st, 2021

**Subject:** IT Internal Access Audit

As outlined in the 2021 Audit Plan and agreed with Management, Internal Audit will perform a routine access audit of the IT Internal Access Audit between 08/01/2021 – 08/15/2021.

Internal Audit will assess integrity, risks and validate whether appropriate controls have been implemented and are operating effectively. The preliminary scope will include the following audit areas:

* Access
* Security
* Processes

The testing period covered under the audit will be between 08/16/2021 – 08/31/2021.

In preparation for the audit, please provide any specific risk areas or issues of concern pertaining to the above audit areas that you would like us to address by August 15th, and we will incorporate them into the audit as appropriate.

The IT internal audit team will consist of Thomas Matlock, IT Internal Auditor, and his supervisor, Eric Kump, VP of Internal Audit.

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| **Audit Phases** | **Key Activities** | **Timeline** | **Auditee Responsibility** |
| Planning & Scoping | * Identify relevant process owners/key contacts. * Gather data and reports from relevant systems (SAP, AD, SQL Databases (SQL Server and MYSQL), Boomi, Onbase, SAP, Salesforce, Web Applications, etc.). * Finalize audit scope. * Provide management initial documentation request list. | 07/19/2021 – 08/012021 | * Availability of process owners to participate in data gathering. |
| **Onsite Fieldwork** | * Conduct kickoff meeting with auditee(s) prior to the 1st day of fieldwork. * Perform audit testing / process understanding interviews. * Discuss preliminary audit observations with auditee(s) prior to finalizing fieldwork. | 08/01/2021 – 08/31/2021 | * Availability of process owners to provide supporting documentation, explanations, and verification. |
| Wrap-up & Reporting | * Wrap-up test work and documentation. * Validate observations with auditee and issue draft Audit Report. * Issue Final Audit Report. | 08/31/2021 – 09/15/2021 | * Availability of process owners for limited follow-up questions. * Availability to review Draft and Final Audit Report. |

Should you have any questions and/or require clarification regarding this matter, please feel free to call me at 601-933-3080. Thank you in advance for your cooperation and assistance. We look forward to working with you and your team in a collaborative effort.

Thomas Matlock, IT Internal Auditor