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| **Business Objective** |
| Conduct an audit of IT Access Internal Audit to support the Company’s FY 2021 Internal Audit plan. |

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| **Internal Audit Objectives** |
| 1. Understand and evaluate the access and granting of access processes by interviewing process owners and conducting walk-throughs. 2. Identify relevant policies, procedures and controls to mitigate potential risks. 3. Evaluate processes, procedures, and test effectiveness of controls in accordance with relevant policies/procedures. 4. Evaluate results of the audit to identify potential issues with the processes and make recommendations for possible enhancements to procedures. 5. Collaborate with management to provide action plans for all audit observations. 6. Communicate results of the audit to management. |

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| **In-Scope Processes** |
| * Schedule and conduct interviews with business owners responsible for key processes. * Develop an understanding of the processes and controls that mitigate risks based on preliminary interviews with business and process owners. * Identify and assess the adequacy of the relevant policies, procedures, and controls in place to mitigate the identified risks. * Develop and document an audit program to test controls (or attributes) in the following areas:   + Limited IT General Controls over SQL Database and Application Management   + Password management   + Privileged/Superuser access   + Periodic access review   + Change Management   + Testing and signoff requirements   + Access to migrate changes   + Access Control   + New Hire/Transfer/Termination Review   + Access Administration Procedures |

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| **Audit Period** |
| The Audit Period will be defined as transactions occurring between 08/01/2021– 09/30/2021. |

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| **Key Client Contacts** |

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| **Client Name** | **Title** | **Phone** |
| Dave Pekol | Director of IT Operations | 601-933-3050 |
| Trey Ursy | Director of Telecommunications | 601-933-3502 |
| Paul Shook | Director of Development | 601-933-3476 |

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| **Key Risks Considered** |
| Key risks identified during the project risk assessment and through our background research include, but are not limited to, the following:   * User privileges limited to job function * User Access and Authorization |

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| **Assignment of Audit Areas** |

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| **Auditor Name** | **Assigned Audit Areas** | **Responsible Reviewer** | **Est. Times (in Full or ½ days)** |
| Thomas Matlock | IT Access Review | Eric Kump | 60 Days |
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| Note: Eric Kump the Director of Internal Audit, will perform a cursory review of all work papers upon completion of fieldwork. | | | |