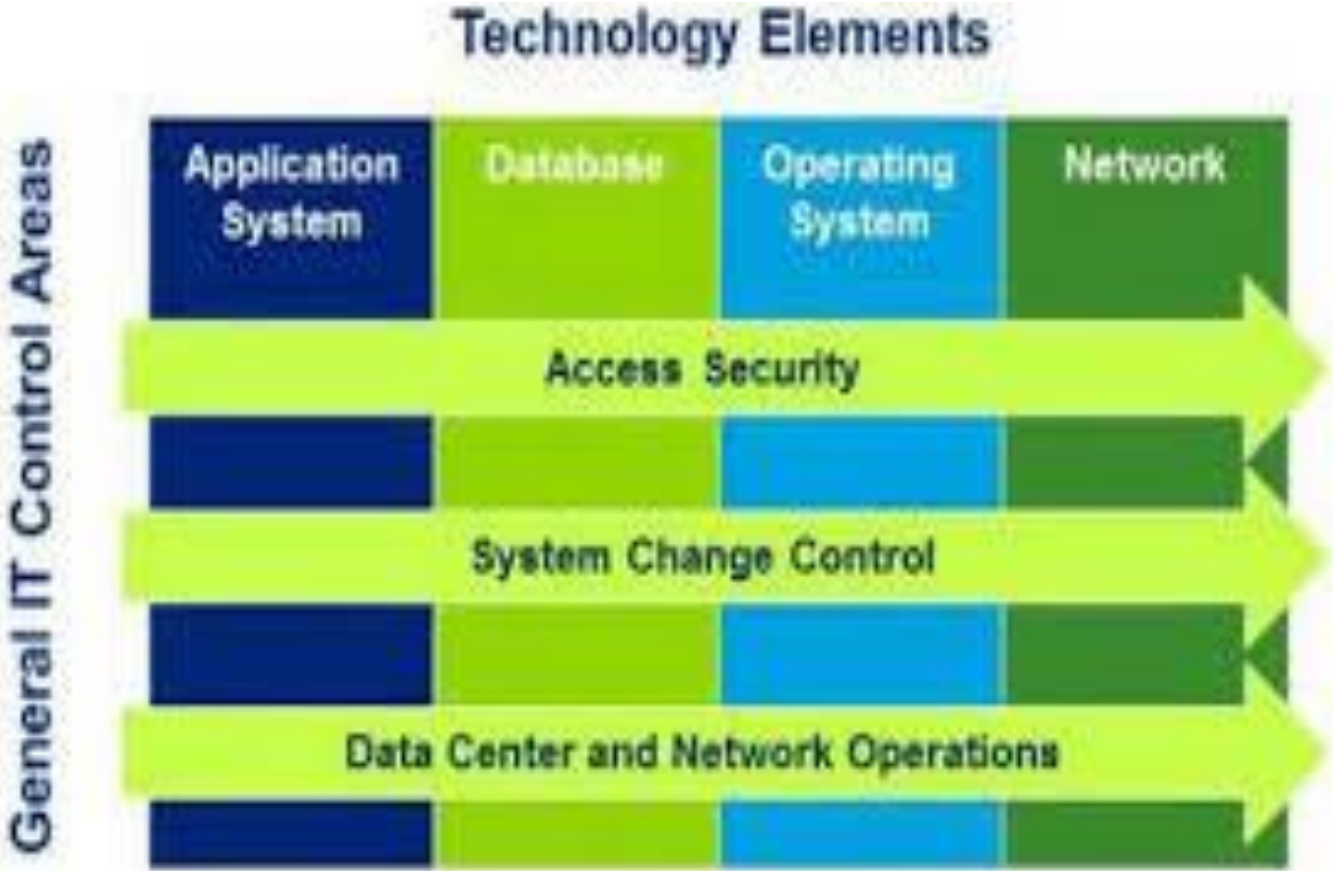# General Information Technology Controls

Auditing Standards Require Auditors to:

- Obtain an understanding of internal controls, including IT controls, in order to properly assess risk and plan the audit.

- Ensure the internal controls have been implemented by performing procedures.

- If the IT controls are not suitable, the auditor must increase risk and substantive testing.

Change Control

- Internal Control procedures over management of changes:
  - Evaluate
  - Approve
  - Test
  - Documentation
- Proper Segregation of Duties

Change Management Process Steps

Identify Problem

Request Change

Evaluate and Plan Potential Change

Submit Change for Higher-Up Approval

Implement through Testing, Integration, Deployment

Access Controls

- Internal controls over the management of access to the environment and applications,
  - Approvals
  - Documentation
- Proper access, and
- Timely deactivation.

Lack of General IT Controls

- As a result of IT controls not being suitably designed and operating effectively, the auditors are unable to rely on the application with respect to the information obtain from the application.
  - Additional substantive testing is required to be conducted,
  - A modified opinion may result.

Contact Information

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