Crowe

Allow us to introduce to you our approach for fulfilling your needs for information system audits based on requirements of your internal annual planning.

If you do not have an internal IT auditor…

If you do not assess IT related audit risk when preparing annual audit plans…

If you have areas where you do not have enough expertise or simply do not have enough resources to cover all …

We are offering our expert services that will help you surpass all challenges and aid you in fulfilling the entire audit plan by us taking care of the IT audit part.

- Preparing the annual IT audit plan
- Performing the individual IT audits
- IT Audit report writing
- Follow-up on IT audit findings

We will use your internal audit methodology, audit report templates or provide you with our own.

01 Annual audit plan

The functional areas and activities to be audited are to be determined on the basis of the nature, scope, complexity of operations and complexity of the information system. Criteria by which, based on risk assessment, will determine the priorities and frequency of audit of certain segments related to the system are to be documented in an annual audit plan. The risk assessment is to be carried out in accordance with a standard procedure stipulated by the client's audit department or developed performed by Crowe for the purpose of the client.

02 Audit approaches

The audit approach is to be used should already be determined when the annual audit plan is prepared. If this has not been done in an individual case, the audit approach which is to be applied must be determined as part of the planning for the individual audit in question. Generally speaking, the following approaches are employed in audits conducted:
- system audit
- compliance audit
- audit of an individual case
- follow-up audit

It should be noted that it is always possible to combine the various approaches.

03 Preparation and execution of the audit

An individual audit plan is to be prepared for each audit. In this plan, the following parameters are to be defined:
- subject of the audit
- engagement objectives
- scope of engagement
- timeframe
- organisational units to be audited
- composition of the audit team
- audit approach

Crowe serving as Internal IT Audit shall develop written audit programmes in order to ensure the achievement of the engagement objectives. In the audit programmes, the procedural steps that must be carried out to identify, analyse, evaluate and document information during the audit are to be defined.

04 Audit Report

The results of the audit are to be summarised in a written report. The information presented in the description of the results of the audit should be structured as follows:
- Expectation (the situation which the auditor expected to find)
- Audit findings/observations
- Implication
- Risk
- Recommendation
- Optional: auditee response
- Measures (agreed action)

05 Procedure for the drafting and finalisation of the audit reports

Following the completion of the audit procedures, Crowe, serving as Internal Audit resource shall, within a reasonable length of time, prepare an initial draft report and submit it to the audited unit or process owner.

06 Follow-up

The Internal Audit is obligated to carry out appropriate monitoring to ensure that any deficiencies identified in the course of audits are remedied within the required period. Crowe shall perform this process periodically based on your established procedures of suggest process in accordance with our own procedures.

Proposed IT audit universe:

Governance and organization of IT function
Information security and business continuity
Network administration
Operating system administration
Database administration
Administration of secondary IT systems
Maintenance of business applications
User support and ServiceDesk
Technical aspects of security and maintenance of payment cards and terminals