1. APM is an ‘internal’ audit document. It should present to audit senior management for review and approval purpose but not to management and BOD.

Management – Engagement Letter

BOD – Annual Audit Plan (FET, budgeted hours and variance between actual and budgeted…)

1. Need a “background” section: describe the technology environment you are going to audit (platform, number of servers, DBs and their versions, geographic locations, support team and reporting structure, turnover of key staff, etc.)
2. Risk Assessment
3. Scope and Object
   1. Object – fine
   2. Scope – the areas you are going to review
      1. Access control
      2. Change management
      3. Backup and DR
      4. SDLC
      5. Project management
      6. Very important to explain “Out-of-Scope” area and coverage
4. “self-identified” issues – Make sure to follow up during the audit
5. Prior findings – “Status”
6. Workprogram – How are you going to test the control?
   1. Inquiry and observation: corroborative inquiry
   2. Walkthrough – physical access;
   3. Review of documentation: system settings, policies and procedures
   4. Re-perform- financial reports, performance metrics
7. Sample Method and Sample Rationale
   1. Sample Method – Judgemental vs. Radom
   2. Sample Rationale – How do you select the sample
8. Audit logistics
   1. Deliverables – Report/workpapers/findings and action plans
   2. Key dates
   3. Budgeted hours
9. Contacts – Management, not IA staff.