

## **INFORMATION SYSTEM REVIEW INFORMATION REQUEST**

### **1. DATA PERIODICALLY UPDATED, AND INCLUDED AS PART OF THE OVERALL PLANNING PROCESS:**

- a. Inventory of standard output reports.
- b. Internal audit reports covering the IT/IS operation.
- c. Other reports from external sources.
- d. Description of IT/IS cost allocation. If a billing algorithm is used, the formula should be clearly shown and described.
- e. Pertinent IS system flowcharts.

### **2. DATA NORMALLY INCLUDED IN WORKING PAPER FILES AND UPDATED ON AN AS NEEDED BASIS:**

- a. System walk-thru/demonstration for the application(s) under review.
- b. Organization charts.
- c. A brief description of the operations and responsibilities of each department.
- d. A description of the hardware configuration and purchase or lease cost.
- e. Written policies and procedures, documentation standards and other management direction.
- f. A copy of the network documentation.
- g. Pertinent cost, staffing, and inventory trend data.
- h. Copies of the entity's generated performance reports.

### **3. PRELIMINARY CONFERENCE BACKGROUND INFORMATION CHECKLIST:**

- a. Prior audit report of system(s) to be reviewed.
- b. Prior audit working papers of system(s)
- c. Audit leads to be considered in upcoming audit.
- d. Permanent file on application to be reviewed.
- e. IT/IS short- and long-range plans for the application under review.
- f. Application annual budget.
- g. Customer complaints to third parties about application system.
- h. Audit recommendations from management of related business area.
- i. Recommendations from audits of applications supplying or receiving data from the system under review.