

# **INFORMATION TECHNOLOGY**

Auditor's Name and Date

**Internal Audit Compliance Checklist**

**INFORMATION TECHNOLOGY  
WALK-THROUGH PROCEDURES**

Licensee: \_\_\_\_\_ Review Period: \_\_\_\_\_

NGC Regulation 6.090(15) requires the internal auditor to use guidelines, checklists and other “criteria established by the chairman” in determining whether a Group I licensee is in compliance with applicable statutes, regulations, and Minimum Internal Control Standards (MICS). The use of this checklist satisfies these requirements.

Date of Inquiry	Person Interviewed	Position

Checklist Completion Notes:

- 1) Unless otherwise instructed, examine a completed document for compliance for those questions referring to records/documentation as indicated and recalculate where appropriate. Indicate (by tickmark) whether the procedures were confirmed via examination/review of documentation, through inquiry of personnel or via observation of procedures. Tickmarks used are to be defined at the bottom of each page.
- 2) All “no” answers require referencing and/or comment, and should be cited as regulation violations, unless the Board Chairman has granted a MICS variation or the question requires a “no” answer for acceptability. All “N/A” answers require referencing and/or comment, as to the reason the procedure is not applicable. All exceptions noted should be carried to the internal auditor’s report/summary of findings for timely follow-up.
- 3) “(#)” refers to the Minimum Internal Control Standards for Information Technology, Version 8 or to the applicable regulation/statute.

Scope:

This checklist must be completed once in each fiscal year.

MICS Variations and Regulation Waivers:

Obtain copies of MICS variation and regulation waiver requests and GCB correspondence regarding such requests from appropriate property personnel. Review to determine status of evidence of any waivers or alternative requirements imposed by granted variations. Modify and/or perform additional procedures as applicable.

Associated Equipment:

Determine if approval has been received for all associated equipment used in the information technology department. For all unreported associated equipment, cite violations of **Regulation 14.290**. For associated equipment, perform a walk-through of any additional controls on the use of the associated equipment which may be included in the written system of internal control.

Verified per representation  
Verified per observation/examination

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Licensee: \_\_\_\_\_ Review Period: \_\_\_\_\_

Date Approval Granted	MICS Number or Regulation	Description of Variation/Waiver Granted or Associated Equipment Approval	Number(s) of Procedure Modified or Added	W/P Ref. (if appl.)

**Note:** Variations/waivers and associated equipment need only be scheduled once. Refer to the workpaper where the details are scheduled and complete the last two columns of the above grid if walk-through procedures are affected.

Questions	Yes	No	N/A	Comments, W/P Reference
1. Review prior internal audit reports. Schedule any relevant exceptions cited, including those cited by the GCB or the CPA, or include a copy of the prior audit reports in the workpapers and follow up on any problems noted. Duplication for exceptions when the CPA is referring to exceptions reported in internal audit reports is not necessary.				
2. Complete the CPA MICS Compliance Checklist for Information Technology – MICS #1 - #60 in accordance with the CPA MICS Compliance Reporting Requirements “Guidelines” and Internal Audit Reporting Requirements “Guidelines”.				
<b><u>Procedures Modified or Added:</u></b>				

Verified per representation

Verified per observation/examination

Auditor's Name and Date

**Internal Audit Compliance Checklist**

**INFORMATION TECHNOLOGY  
TESTING PROCEDURES**

Licensee: \_\_\_\_\_ Review Period: \_\_\_\_\_

NGC Regulation 6.090(15) requires the internal auditor to use guidelines, checklists and other “criteria established by the chairman” in determining whether a Group I licensee is in compliance with applicable statutes, regulations, and Minimum Internal Control Standards (MICS). The use of this checklist satisfies these requirements.

Objectives:

To determine if controls for information technology are adequate and comply with the MICS.

Checklist Completion Notes:

- 1) Each step contains a parenthetical notation at the end of the step to designate the purpose of the step. Steps to ascertain compliance with a regulation or minimum standard will be followed by the appropriate regulation or standard.
- 2) The minimum standards quoted on this checklist are from Version 8 of the standards. Licensees must be in compliance with these standards by 3/1/18.
- 3) Document the completion of the procedures listed below. All exceptions noted should be carried to the Audit Report/Summary of Findings for timely follow-up. Indicate the workpaper reference in which the exception has been carried forward to, as applicable, in the “Exception/Comment” column.

Scope:

Unless otherwise indicated, select 1 day per year. **Indicate Test Date:** \_\_\_\_\_

MICS Variations and Regulation Waivers:

Review the MICS variations and regulation waivers scheduled during the information technology walkthrough procedures. Modify and/or perform additional procedures as applicable. Note below the number of the procedures modified or added. Only the last two columns need to be completed if the remaining information is scheduled in the “Walkthrough Procedures Checklist”.

<b>Date Approval Granted</b>	<b>MICS Number or Regulation</b>	<b>Description of Variation/Waiver Granted or Associated Equipment Approval</b>	<b>Number(s) of Procedure Modified or Added</b>	<b>W/P Ref. (if appl.)</b>

✓ - Step completed without exception

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**INFORMATION TECHNOLOGY  
TESTING PROCEDURES**

Licensee: \_\_\_\_\_ Review Period: \_\_\_\_\_

<b>Test Date Selected:</b>	Step completed without exception	Exception/Comment
1. Review prior internal audit reports. Schedule any relevant exceptions cited, including those cited by the GCB or the CPA, or include a copy of the prior audit reports in the workpapers and follow-up on any problems noted. Duplication of exceptions when the CPA is referring to exceptions reported in internal audit reports is not necessary.		
2. When a separate IT department is maintained or when the licensee utilizes in-house developed systems, review 3 requests for system program changes made during the licensee's fiscal year and perform the following:		
a) Trace it to the written plan of implementation. <b>MICS #55(b)</b>		
b) Review the record of the final program change. <b>MICS #55(d)</b>		
c) Examine a copy of the associated equipment reporting form submitted to the Board pursuant to Regulation 14. <b>MICS #56 and Regulation 14.300</b>		
3. For purchased software programs, determine whether the record maintained for each software program indicates program changes being made during the licensee's fiscal year and trace a sample of 3 program changes to the corresponding copy of the associated equipment reporting form submitted to the Board pursuant to Regulation 14. <b>MICS #57(a) and (b); Regulation 14.300</b>		
<b><u>Procedures Modified or Added:</u></b>		

✓ - Step completed without exception