

INTERNAL CONTROL OBJECTIVES		INTERNAL CONTROL TECHNIQUES	COMP-LIANCE WP-REF	RISK EVALUATION					REPORT W/P-REF
NR	DESCRIPTION	DESCRIPTION		C	B	L	M	H	
1	Definitions <input type="checkbox"/> All key terms in the sub-contract 'Audit Outsourced Domain' have been formulated and defined.								
2 2.1	Outsourced Domain Audit External auditors/Internal auditing Service recipient <input type="checkbox"/> The auditors of the service provider and the auditors or inspectors of a recognized external firm of auditors or the internal audit staff of the service recipient have been stipulated and accepted by both parties. <input type="checkbox"/> External auditors are known to both parties and accepted by them. <input type="checkbox"/> The persons entrusted with the audit are experts in the field or have specialized knowledge of IT audit procedures as well as proven experience in the performance of central auditing tasks.								
2.2	Right to audit the service provider <input type="checkbox"/> The execution of an annual audit of the service provider is approved by both contracting parties with the signature of the framework contract.								

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2 2.2	<p>Outsourced Domain Audit</p> <p>Right to audit the service provider, continuation</p> <ul style="list-style-type: none"> <input type="checkbox"/> The time of the audit is based on the approved audit programme and is to be carried out in consultation and coordination with the audited unit. <input type="checkbox"/> The audit follows a stipulated cycle. 								<p>Example: - Announcement of audit at least 10 work days in advance</p>	
2.3	<p>Audit procedure and report (SAS70)</p> <ul style="list-style-type: none"> <input type="checkbox"/> The audit procedure corresponds to an audit schedule or plan which is submitted and coordinated by the contracting parties. <input type="checkbox"/> The service provider supports the auditors and inspectors in carrying out the audit. <input type="checkbox"/> The form in which strengths and weaknesses are communicated to the managements of both contracting parties on an annual basis is stipulated. 									

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2 2.4	<p>Outsourced Domain audit, continuation</p> <p>Audit scope and remuneration</p> <ul style="list-style-type: none"> <input type="checkbox"/> The audit scope corresponds to the outsourced domain and the audit schedule or plan coordinated by the contracting parties. <input type="checkbox"/> The goal and purpose of the audit are described in the audit plan. <input type="checkbox"/> The responsibility for costs of the audit is stipulated. 	<ul style="list-style-type: none"> <input type="checkbox"/> Examples are: <ul style="list-style-type: none"> <input type="checkbox"/> process-oriented tests of outsourced and contractually agreed IT processes and activities according to the service description, <input type="checkbox"/> determination of parameters, <input type="checkbox"/> adherence to contractually regulated obligations of the service provider, etc. 								