IS AUDIT/ASSURANCE PROGRAM

Change Management
ISACA®
ISACA (isaca.org) helps global professionals lead, adapt and assure trust in an evolving digital world by offering innovative and world-class knowledge, standards, networking, credentialing and career development. Established in 1969, ISACA is a global nonprofit association of 140,000 professionals in 180 countries. ISACA also offers the Cybersecurity Nexus™ (CSX), a holistic cybersecurity resource, and COBIT®, a business framework to govern enterprise technology.

Disclaimer
ISACA has designed and created IS Audit/Assurance Program Change Management (the “Work”) primarily as an educational resource for audit professionals. ISACA makes no claim that use of any of the Work will assure a successful outcome. The Work should not be considered inclusive of all proper information, procedures and tests or exclusive of other information, procedures and tests that are reasonably directed to obtaining the same results. In determining the propriety of any specific information, procedure or test, audit professionals should apply their own professional judgment to the specific circumstances presented by the particular systems or information technology environment.

Reservation of Rights
©2016 ISACA. All rights reserved. No part of this publication may be used, copied, reproduced, modified, distributed, displayed, stored in a retrieval system or transmitted in any form by any means (electronic, mechanical, photocopying, recording or otherwise) without the prior written authorization of ISACA. Reproduction and use of all or portions of this publication are permitted solely for academic, internal and noncommercial use and for consulting/advisory engagements, and must include full attribution of the material’s source. No other right or permission is granted with respect to this work.

ISACA
3701 Algonquin Road, Suite 1010
Rolling Meadows, IL 60008 USA
Phone: +1.847.253.1545
Fax: +1.847.253.1443
Email: info@isaca.org
Web site: www.isaca.org

Provide feedback: www.isaca.org/audit programs
Participate in the ISACA Knowledge Center: www.isaca.org/knowledge-center
Follow ISACA on Twitter: https://twitter.com/ISACANews
Join ISACA on LinkedIn: ISACA (Official), http://linkd.in/ISACAOfficial
Like ISACA on Facebook: www.facebook.com/ISACAHQ

ISBN 978-1-60420-695-1
# Table of Contents

IS Audit/Assurance Program for Change Management................................................................. 4  
Audit Subject: Change Management .............................................................................................. 4  
Audit Objectives .......................................................................................................................... 4  
Audit Scope .................................................................................................................................. 4  
Business Impact and Risk .............................................................................................................. 4  
Minimum Audit Skills ................................................................................................................... 5  
Testing Steps.................................................................................................................................. 5  

**Note:** The Audit Program Worksheet is provided in a separate file.
IS Audit/Assurance Program for Change Management

Audit Subject: Change Management
Change management is the process that ensures that all changes are processed in a controlled manner, including standard changes and emergency maintenance relating to business processes, applications and infrastructure.

The main purpose of change management is to enable fast and reliable delivery of change to the business and mitigation of the risk of negatively impacting the stability or integrity of the changed environment.

Audit Objectives
Perform a review of the change management process to provide management with assurance that the process is controlled, monitored and is in compliance with good practices.

Audit Scope
The scope of this audit/assurance program is to assess the operating effectiveness of the change management process and supporting activities from other processes necessary to manage the entire life cycle of a change request (initiation through move to production).

The definitive control over change management is the promotion to production or move to production process. Once a program has been tested and approved for migration or promotion to the production environment, the program is subject to final approvals and moved to protected production source and executable libraries. The documentation of the change is the change control document, often referred to as a “move to production ticket” or “promotion to production ticket.” This documentation is the final approval for the entry into production.

Out of Scope
Processes affecting functions prior to the request or incident/problem ticket entering the change management process are out of scope for this review.

Business Impact and Risk
The enterprise relies on the integrity of systems to operate their applications and to be in alignment with business goals and stakeholder expectations. A robust change management process provides management with the assurance that only authorized and tested changes to systems and infrastructures are implemented.

Failure to implement and follow good change management practices may result in:

- Unauthorized business process changes being introduced into operations
- Financial statements being materially misstated
- Unintended side effects
- Inconsistent processing results
- Changes not being recorded and tracked
- Emergency changes being implemented without adequate oversight, resulting in the introduction of erroneous processes, unauthorized business processes and inefficiencies
- Lack of priority management of changes
- Inability to respond effectively to emergency change needs
- Additional access authorization not being terminated properly
- Unauthorized changes being applied, resulting in compromised security and unauthorized access to corporate information
- Failure to comply with compliance requirements
- Changes not being adequately prioritized or aggregated, resulting in lost productivity, late implementation of required changes or redundancy
- Adverse effects on capacity and performance of the infrastructure
- System or application failure, resulting in lack of availability
- Reduced system availability
- Security intrusions
- Insufficient allocation of resources

**Minimum Audit Skills**
The IT audit and assurance professional must have an understanding of change management and IT operations good practices, security and controls. Technical skills necessary to perform some audit steps may require specific understanding of change management applications, operating systems, enterprise applications and hardware infrastructures in use, and computer-assisted audit techniques (CAATs). However, it is important that the auditor has sufficient functional and business knowledge to assess alignment with the business strategy. Professionals holding the CISA certification should comply with ITAF standard 1006 Proficiency.

**Testing Steps**
Refer to the accompanying spreadsheet file.