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## **Documentation and Testing of Information Technology Controls**

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**Overview**

PCC was retained by the VP & Corporate Controller of a global manufacturing and distribution company to assist in: the revision and consolidation of the IT control documentation for both general controls and application controls; testing of controls; and preparation of recommendations for improvements to the control structures.

**Approach &  
Methodology**

- Conducted interviews and information gathering sessions with key stakeholders and management to understand the status of the IT general and application control structures
- Reviewed narrative control documentation prepared previously by another vendor
- Developed updated documentation for the entire company for both IT general controls and application controls, which included flowcharts and supplemental narratives
- Developed and executed test plans to assess the design and effectiveness of IT general and application controls
- Developed remediation plans to create or enhance controls where needed and conducted re-testing
- Defined integrated IT processes and functions based upon the new organizational structure and refined business processes

**Benefits**

PCC reviewed, documented, and tested controls to meet the goals, objectives, and time constraints of the clients' Sarbanes-Oxley compliance program while increasing efficiency and reducing costs.