**OBJECTIVE**

To determine that controls for ensuring that all changes to the Accounts Payable System (APS) production environment are authorized and will not adversely affect the application or data are operating effectively.

We will accomplish that by testing the operational effectiveness of the change management process and controls supporting the APS between January 1, 2008 and December 31, 2008, including the following key controls:

* All changes were developed in a non-production environment
* All changes are appropriately tested
* All changes are authorized
* Developers/Testers do not have access to the production environment (Segregation of Duties between developers/testers and those with access to production).

**PROCEDURES**

1. Obtain a list of all change requests initiated between January 1, 2008 and December 31, 2008.
2. Select a sample of 30 or 10% of the change requests, whichever is less, obtain the Y-Change tickets, examine the tickets for evidence that the key controls were operating effectively.

**RESULTS**

1. With the assistance of the Manager of Application Development (Robert Plant), we obtained a system-generated list of all Y-Change request tickets made between January 1, 2008 and December 31, 2008.
2. There were 78 new and modified user accounts process during the testing period. We haphazardly selected 8 (10%) for our test. With the assistance of the Manager of Application Development, we obtained the Y-Change tickets, and examined them for the following:

| **#** | **Request Date** | **Ticket #** | **Developed in Non-Production Environment** | **Appropriately Tested** | **Authorized** | **Segregation of Duties** | **Comments** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | 01/01/08 | 20008000001 | **** | **** | **** | **** |  |
| 2 | 02/25/08 | 20008000005 | **** | **** | **** | **** |  |
| 3 | 12/14/08 | 20008000077 | **** | **** | **** | **** |  |
| 4 | 07/07/08 | 20008000051 | **** | **** | **** | **** |  |
| 5 | 02/25/08 | 20008000006 | **** | **** | **** | **** |  |
| 6 | 06/16/08 | 20008000039 | **** | **** | **** | **** |  |
| 7 | 02/04/08 | 20008000003 | **** | **** | **** | **** |  |
| 8 | 03/10/08 | 20008000025 | **** | **** | **** | **** |  |

**CONCLUSION**

Based on the results of our test procedures, controls for ensuring that all changes to the Accounts Payable System (APS) production environment are authorized and will not adversely affect the application or data are operating effectively.