

Audit programme for systems maintenance/enhancements

Risk	Test
<i>Governance issues</i>	
<p>Unclear and/or ineffective governance structures.</p> <p>Duplication of effort.</p> <p>Uncontrolled activities.</p> <p>Resources used on inappropriate work.</p>	<p>Review structures involved, check that terms of reference are in place, fully explained, and adhered to.</p> <p>Check for clear delineation of responsibilities, decision-making, and methods of communication between structures.</p>
<i>Planning and prioritising</i>	
<p>Progress not monitored.</p> <p>Overrun of target dates.</p> <p>Inappropriate systems selected.</p> <p>Inappropriate software/development methodology used leading to maintainability and performance problems in future.</p>	<p>Review maintenance plans – who produces, approves, monitors them? How often are they updated and re-presented for approval?</p> <p>Check for evidence that all maintenance and enhancements work are linked to a documented user request.</p> <p>Check that requests for maintenance and enhancements on the plans have been evaluated.</p> <p>Check that regular meetings are held with maintainers to review outstanding tasks and planned time.</p>
<i>Financial controls</i>	
<p>Lack of responsibility for budget or for monitoring/regulating expenditure.</p> <p>Increased costs.</p> <p>Overspends or underspends not identified.</p> <p>Corrective action not taken.</p>	<p>Ascertain basis for reaching budget allocation and obtaining funding.</p> <p>What controls exist to ensure that maintenance and enhancements are within budgetary constraints? Are there any tolerances?</p> <p>What budgetary monitoring is undertaken?</p>
<i>Contract/supplier management</i>	
	<p>Establish that all suppliers have contract/purchase orders relating to specific work being carried out.</p> <p>Review procedures for approving and authorising supplier invoices.</p> <p>Review records of meetings with suppliers. Have there been instances of issues requiring escalation and if so what resulting actions were taken.</p>