

COBIT 2019 Framework – ITGC Checklist



We are pleased to share Part 2 of the COBIT Checklist, carefully prepared to support your learning and understanding of the COBIT framework.

Whether you're a student, professional, or enthusiast in the field of IT governance, this checklist is designed to assist you in grasping the key components of COBIT in a clear and structured manner.

B. DATA MANAGEMENT CONTROLS

	Control objectives and reference to the regulatory framework	COBIT ref.	Tests of controls	Evaluation	Documents required
1	<i>Control objective: Ensure that data are properly stored, archived and disposed of.</i> <i>References to regulatory framework: FR Art. 28a(2)(b,c); IR Arts 22a(1)(d), 48(f,g), 107 and 108; ICS10, ICS11, ICS12 and ICS13</i> <i>Related information criteria: Integrity</i>		1. Are there policies established to store documents, data and source programmes in accordance with the organisation's activities, size and mission? 2. Do adequate policies and procedures exist for the backup of systems, applications, data and documentation: a. Do backup procedures provide guarantees of data recovery (with frequencies, copies, verifications, etc.) and correspond to the business continuity plan?		• Data management policy • Backup procedures • Backup procedures • Contracts with third parties or service-level agreements (data management clauses)

	Control objectives and reference to the regulatory framework	COBIT ref.	Tests of controls	Evaluation	Documents required
			b. Are all relevant data backed up (e.g. by means of audit logs, documents, spreadsheets)? c. Is there well-defined logical and physical security for data sources and backup copies? d. Has responsibility been assigned for the making and monitoring of backups? 3. Are systems, applications, data and documentation maintained or processed by third parties adequately backed up and/or secured?		

	Control objectives and reference to the regulatory framework	COBIT ref.	Tests of controls	Evaluation	Documents required
2	<i>Control objective: Establish an enterprise data model incorporating a data classification scheme to ensure the integrity and consistency of all data.</i> <i>References to regulatory framework: FR Art. 28a(2)(b,c); IR Arts 22a(1)(d), 48(c,f) and 107; ICS11, ICS12 and ICS13</i> <i>Related information criteria: Confidentiality and integrity</i>	PO2.3 PO2.4 DS5.11 DS11.1	1. Has a data dictionary been defined so that data redundancy/incompatibility can be identified and data elements can be shared among applications and systems? 2. Is the data dictionary applied to existing systems, application development projects and major changes to IT applications? 3. Are owners identified for each data element (files, folders, applications, etc.)?		Data management policy Data classification scheme Assigned data classifications Data dictionary

	Control objectives and reference to the regulatory framework	COBIT ref.	Tests of controls	Evaluation	Documents required
			4. Are data classified by information criterion: a. confidentiality (public, limited, etc.); b. integrity (moderate, sensitive, etc.); c. availability (moderate, critical, etc.)? 5. Is there a document showing the classification of each data element in accordance with the data classification scheme?		

	Control objectives and reference to the regulatory framework	COBIT ref.	Tests of controls	Evaluation	Documents required
3	<i>Control objective (non-COBIT): Ensure reliable production of financial and management information.</i> <i>References to regulatory framework: FR Arts 28a2(b) and 61(e); IR Art. 48 (f); ICS12 and ICS13</i> <i>Related information criteria: Confidentiality and integrity</i>	AC2 AC5	1. Have controls been designed to ensure the reliability of computerised data, with source documents? 2. Have controls been designed to ensure the integrity and security of documents or files (such as spreadsheets) which are kept on personal computers or shared drives and are relied on by the organisation in its financial workflow where:		

	Control objectives and reference to the regulatory framework	COBIT ref.	Tests of controls	Evaluation	Documents required
			a. those files are used to gather financial data or make calculations and serve as a basis for manual entries in financial systems (e.g. ABAC) instead of source documents? b. the files are used for financial reporting?		

Thank You

Part 3 Coming Soon....



FOLLOW

SHARE 

LIKE 

COMMENT 