



ISAE 3402 Assurance Report Review Checklist

Author of the Document



Has the ISAE 3402 Assurance Report been prepared by an professional accountant in public practice?

Type of Report

Does the auditor provide a type 2 report, i.e. did he test the operating effectiveness of the controls?

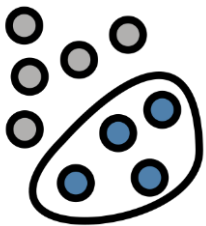
In addition to the report, is there also a management letter available in which potential for improvement is transparently shown?



Scope of Review

Does the Assurance Report include the service organization's processes and systems used by your institution?

Does the report or other documentation clearly indicate that the cited controls are applied to the services used by your institution (compare w. SLAs) ?



The client can determine the scope of the reviewed controls.

Are all of the controls relevant for your institution within the defined scope? Regarding ICT-security, for example, a comparison could be made with the controls of ISO27001:2013 Annex A.

Have controls on the level of subservice organizations been included in the review (Carve Out vs. Inclusive)?

Was the internal control system prepared in accordance with a framework, such as COBIT? Were all relevant processes in the respective domain selected and the required controls implemented?

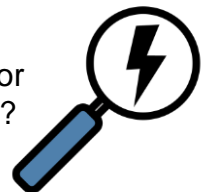
Does the control review also include application controls? If yes, were all critical applications reviewed within the last three years?

Control Review

Are the controls adequate to achieve the control objectives?

Were any exceptions found during the tests of control? What is the resulting risk for your institution? Have compensatory measures been evaluated by your institution?

Was an appropriate observation period used while performing the tests of control? (at least 6 months; longer periods provide higher levels of assurance)



User Entity Controls



Individual controls by the service organization may require complementary user entity controls on the part of the customer. Are these controls implemented at your institution?

