



Governance & Compliance

Many companies today are increasingly faced with the challenge of having to fulfil regulatory requirements regarding their IT and information security as well as governance & compliance. The most effective way to demonstrably fulfil these requirements towards third parties is to certify various areas in IT and information security as well as governance & compliance. This results in multi-layered auditing processes, which usually lie in different areas of responsibility of the company.

Using synergies and achieving goals

Although the requirements of both areas often overlap, they are usually audited separately in the respective audits instead of using existing synergies. However, by combining certifications from the areas of IT and information security with governance & compliance, you as a client benefit from the possibility to optimise the audit effort and to receive a significantly more valuable audit statement. Together with our partner dhpg, we offer you this combination of both „worlds“.

- IT & information security: Identification and review of all security aspects as well as the internal control system using the „Trusted Application“ test catalogue.
- Governance & compliance: Subsequently, based on the identified internal control system, an audit of the adequacy and effectiveness is carried out using control evidence in accordance with ISAE 3402.

Approach

The procedure is individually adjusted to your company and the controls to be audited. In the following, we explain the combination of certificates from the areas of IT and information security as well as governance and compliance using the example of an audit according to „Trusted Application“ and an audit of the internal control system according to International Standard on Assurance Engagements (ISAE) 3402 (internationally recognised auditing standard for auditing internal control systems):

Optional additional certificate

Optionally, an audit and certification of implemented software according to „IDW PS 880: The Audit of Software Products“ would also be possible, since the entire software development process was audited within the scope of the audit according to „Trusted Application“. For certification according to IDW PS 880, only the additional audit of the regularity of the programme functions would be necessary.

The integrated audit service for Trusted Application and ISAE 3402 reduced the internal efforts and external costs for the



Certification

company in the previous example by more than 30 per cent compared to the individual implementation. The company also gained a considerable quality advantage and competitive edge.

Your benefit

- No multiple audits of individual controls, as combined certificates cover several regulatory requirements
- Serving internal and external stakeholders from different areas due to multiple certification evidence due to joint audit service
- Improvement of external presentation and sales
- Significant saving of resources (effort and costs), especially in the context of necessary re-certification audits
- Benefit from know-how synergies due to a holistic view on the corporate structure (IT, processes, people)
- Effective audit preparation, implementation and follow-up as well as excellent communication through central audit PMO
- A better communication due to central audit PMO
- Better networked customer processes and an associated
- Quality improvement thanks to the holistic testing approach

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