



## Sas 70 Audit Methodology

### Planning

An integral component of a successful SAS 70 audit is proper and timely planning and communication. Such planning and communication is necessary to increase effectiveness, minimize costs, and minimize disruption in your daily operations.

During the planning phase of the audit, we will gain a current understanding of:

- Your organization's control environment
- Processes and systems intended to be included in the audit
- How the organization intends to use the SAS 70 audit report

This knowledge enables our team to efficiently and effectively provide our SAS 70 services and, more importantly, provides a springboard for more insightful recommendations. The benefit to you is that you can use our SAS 70 services as a tool for promoting the development of your organization.

During the planning phase of the audit, we also will assist you in developing a description of related processes and related controls that will be covered in the SAS 70 audit.

### Performance

#### Fieldwork

Our procedures will include:

- Reviewing and documenting controls covered under the SAS 70 audit
- Evaluating the appropriateness of the control design

- Determine controls that should be tested and craft plans for testing [Type II]
- Performing tests of operational and IT controls [Type II]
- Identifying and evaluating control deficiencies
- Communicating any control design and effectiveness efficiencies to management

### Reporting

We will:

- Obtain a letter of representation
- Develop a draft SAS 70 report and review the report with management
- If necessary, we will modify the SAS 70 report based on discussions with management. We will then deliver the final SAS 70 report.

### Recommendations

If, during the course of the engagement, we determine that there are potential efficiencies to be achieved or controls to be strengthened, we will provide management with a recommendation letter detailing our suggestions.

### Contact Us

For more information about BBD's SAS 70 audit services, please contact [John Braun](mailto:John Braun) (215/405-6035; [jbraun@bbdcpa.com](mailto:jbraun@bbdcpa.com)).



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