

## Q&A section 250, Nonattest Services — Information Systems Services

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### .02 IT help desk

*Inquiry* — Item (d) in paragraph .21 of the “Information Systems Services” interpretation (ET sec. 1.295.145) provides that operating or managing the *attest client’s* IT help desk results in the *member* assuming a management responsibility and, therefore, *impairs independence*.

Users contact an IT help desk with requests (such as getting answers to questions or resolving issues). Requests can range from common, simple questions for which an answer can be scripted to more complicated issues that may require escalations to a someone with a higher level of expertise within the help desk function. What should a *member* consider when evaluating whether these professional services would involve a *member* assuming management responsibilities?

*Response* — *Members* should use professional judgment when determining if the *attest client* outsourced an ongoing function, process, or activity to the *member* that resulted in the *member* assuming a management responsibility. If the *member* takes responsibility for the service, performs a management function, makes decisions on behalf of the *attest client*, or is part of the *client’s* internal control system, the management participation *threat* will be so significant that no *safeguards* can reduce the *threat* to an *acceptable level*, and *independence* will be *impaired*.

Operating or managing all or a portion of an *attest client’s* IT help desk *impairs independence* because the *member* assumes a management responsibility for an *attest client*. However, assisting the *attest client* with discrete activities that fall within the *client’s* operations or management of an IT help desk does not necessarily mean that the *member* is performing a management responsibility.

This table provides examples of activities that indicate that the *member* may or may not be operating or managing a help desk for an *attest client*.

Activities that indicate that a <i>member</i> is not assuming a management responsibility	Activities that indicate that a <i>member</i> is assuming a management responsibility
<p>The <i>member</i> provides assistance on a limited and infrequent basis. Examples of such activities include the following:</p> <ul style="list-style-type: none"> <li>• The <i>member</i> is engaged to provide recommendations on new system applications, and management decides which recommendations of the <i>member</i> to implement or prioritize.</li> <li>• The <i>member</i> is engaged to assess the <i>attest client's</i> IT help desk approach and provide recommendations.</li> </ul> <p>The <i>member</i> is engaged on an ad hoc basis to assist management with a discrete project. Examples of such activities include the following:</p> <ul style="list-style-type: none"> <li>• The <i>member</i> assists the <i>attest client</i> with troubleshooting or resolving complex IT issues that were identified through the <i>attest client's</i> help desk.</li> <li>• The <i>member</i> develops and provides training to <i>attest client</i> personnel on a software solution.</li> <li>• When assisting the <i>attest client</i> with a discrete IT issue involving a third-party technology solution, the <i>member</i> communicates with the third party regarding the specific matter.</li> </ul>	<p>The <i>member</i> is contractually obligated to support the operation of the <i>attest client's</i> IT help desk for a certain period on a continuous basis. Examples of such activities include the following:</p> <ul style="list-style-type: none"> <li>• The <i>attest client</i> engaged the <i>member</i> to operate or manage the <i>client's</i> help desk.</li> <li>• The <i>member</i> is responsible for resolving IT issues under a specific tier level of the IT help desk (unless it is a discrete project).</li> <li>• The <i>member</i> is responsible for supervising employees in the <i>attest client's</i> IT help desk group.</li> <li>• The <i>member</i> is responsible for managing IT help desk tickets (that is, the <i>member</i> routes support requests submitted by the <i>attest client's</i> employees).</li> <li>• The <i>member</i> is responsible for coordinating the <i>attest client's</i> support needs with the <i>attest client's</i> third-party IT vendors.</li> <li>• The <i>member</i> has ongoing responsibility as the direct point of contact for employee IT assistance with software</li> </ul>

	and hardware issues. <sup>1</sup>
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As a reminder, the *member* should comply with

- all the requirements of the “Nonattest Services” subtopic, including the “Cumulative Effect on Independence When Providing Multiple Nonattest Services” interpretation (ET sec. 1.295.020) and
- the “Staff Augmentation Arrangements” interpretation (ET sec. 1.275.007).

### .03 Hypercare

*Inquiry* — Under the “Information Systems Services” interpretation (ET sec. 1.295.145), is postproduction stabilization support (that is, hypercare) considered an implementation service or post-implementation service?

*Response* — Hypercare is part of the final stage of an implementation project, not a post-implementation activity, and should last for only a reasonably short period of time, which depends on the scope and complexity of the implemented system. In any event, *members* should use professional judgment when determining what a reasonable period of time would be for the specific *client* and software. Providing hypercare for a commercial off-the-shelf (COTS) financial information system (FIS) software solution to assist the *attest client* with software implementation issues does not *impair independence* provided that the requirements of the “Nonattest Services” subtopic are met.

### .04 IT network maintenance and updates

*Inquiry* — Item (c) in paragraph .21 of the “Information Systems Services” interpretation provides that *independence* will be *impaired* if the *member* has responsibility to perform ongoing network maintenance, such as updating virus protection solutions, applying routine updates and patches, or configuring user settings.

What should a member consider when evaluating whether professional services would involve that member assuming management responsibilities?

*Response* — *Members* should use professional judgment when determining whether the *attest client* outsourced an ongoing function, process, or activity to the *member* that resulted in the *member* assuming a management responsibility. If the *member* takes responsibility for the service, performs a management function, makes decisions on behalf of the *attest client*, or is

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<sup>1</sup> In the course of providing permitted services, the *member* may be asked to assist the *attest client* with a one-off technology troubleshooting task that is not directly related to the permitted services being provided, such as assisting with a printer paper jam. Performing such a task would generally not result in accepting a management responsibility.

part of the client’s internal control system, the management participation *threat* will be so significant that no *safeguards* can reduce the *threat* to an *acceptable level*, and *independence* will be impaired.

Being responsible for the ongoing network maintenance of the *attest client* impairs *independence* because the *member* assumes a management responsibility. However, the *member* may assist the *attest client* with the network maintenance on an ad hoc basis without *impairing independence*, provided all the requirements of the “Nonattest Services” subtopic are met.

This table provides examples of activities that indicate that the *member’s* professional services related to performing network maintenance (such as updating virus protection solutions, applying routine updates and patches, or configuring user settings) will or will not result in the *member* assuming a management responsibility.

Activities that indicate that a <i>member</i> is not assuming a management responsibility	Activities that indicate that a <i>member</i> is assuming a management responsibility
<p>The <i>member</i> provides support on a limited and infrequent basis as requested by management. The scope and frequency of ad hoc engagements are a matter of judgment. For example, the <i>member</i> set up a server for the <i>member’s attest client</i> and configured the settings to enable automatic updates for the server in conformance with the “Information Systems Services” interpretation. The <i>attest client</i> later engages the <i>member</i> to assist with resolving an issue identified by the <i>client</i> related to a subsequent automatic update.</p> <p>The <i>attest client</i> is responsible for preventing, identifying, evaluating, and resolving issues. For example, a <i>member</i> may install and configure a third-party network monitoring software solution on the client’s designated hosting site for the system to be monitored by the client without impairing independence if the <i>client</i> is responsible for monitoring the network, evaluating the information received from the software solution, and determining</p>	<p>The <i>member</i> is contractually obligated to perform ongoing network maintenance for a certain period on a continuous basis. Examples of such activities include the following:</p> <ul style="list-style-type: none"> <li>• The <i>attest client</i> does not have a process of its own or through a third-party vendor to conduct network maintenance tasks (for example, preventing issues, identifying issues, and determining a course of action to resolve issues) on a day-to-day basis and relies on the <i>member</i> to perform those tasks.</li> <li>• The <i>member</i> provides ongoing preventative maintenance tasks without a request by management.</li> </ul> <p>The <i>member</i> is responsible for monitoring the <i>attest client’s</i> IT controls. For example, the <i>member</i> provides ongoing monitoring of the <i>attest client’s</i> network through an automated tool to identify and resolve issues that come</p>

<p>the course of action.</p> <p>The <i>member</i> reaches out to the <i>attest client</i> to notify them of a major third-party software update as part of the <i>member's</i> sales effort.</p> <p>On an ad hoc basis, the <i>member</i> provides advice and recommendations related to an issue identified by the <i>attest client</i>. For example, the <i>attest client</i> engages the <i>member</i> to analyze the information provided by an automated IT tool and provide recommendations on a course of action. Management decides which recommendations of the <i>member</i> to implement or prioritize.</p>	<p>to the <i>member's</i> attention.</p> <p>The <i>member</i> decides what actions should be taken to resolve issues without the <i>attest client's</i> review and approval. For example, the <i>attest client</i> uses an automated tool that monitors the network. When the <i>attest client</i> receives an alert from the tool, they send it to the <i>member</i> to resolve.</p>
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As a reminder, the *member* should comply with

- all the requirements of the “Nonattest Services” subtopic, including the “Cumulative Effect on Independence When Providing Multiple Nonattest Services” interpretation (ET sec. 1.295.020) and
- the “Staff Augmentation Arrangements” interpretation (ET sec. 1.275.007).