Internal Audit and Information Security, CIP, and Assurance

Charles H. Le Grand

Technology Practices

The Institute of Internal Auditors, Inc.

February 3, 2003

San Francisco, CA



- Begins at the Top,
- Permeates the Organization,
- Exists in a Complex Environment



- Effective Board Oversight
- Duty of Care to Stakeholders
- Compliance with Regulations

Assurance

- Provided through
 - Dual Reporting,
 - Independent Sources
- Derived from
 - Monitoring,
 - Analytics,
 - Assessment

Risk Management

Maintains Risk Within:

- Defined,
- Acceptable

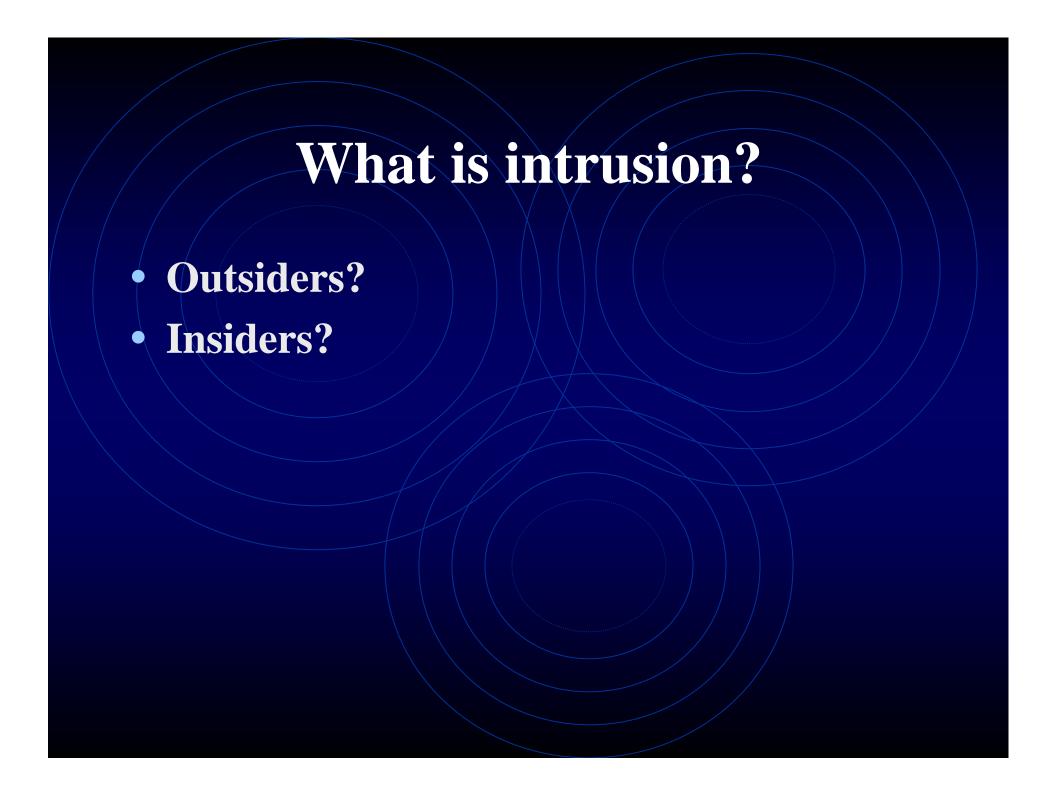
Boundaries



Access

Enables

- Commerce,
- Communication,
- Progress,
- Threats





- Network,
- Host,
- Application,
- Data

Analytics:

- Rules violations,
- Anomalies
- Violation of Trust,
- Intentional Misrepresentation
- Comparisons with
 - Organization and Industry Norms,
 - Economy,
 - Trends,
 - Patterns

Risk

- Quantitative Risk Analysis and Management Tools
- Cataloguing of
 - Threats
 - Probabilities,
 - Experiences

