

Information Security Audit Checklist

Your audit's goals, scope, and purpose determine the appropriate audit procedures and questions. An audit of information security should determine that key risks to the organization are being controlled, that key controls are operating effectively and consistently, and that management and staff have the ability to recognize and respond to new threats and risks as they arise.

The following checklist generally describes information security audit steps that management might follow in preparation for and during an audit. The list does not attempt to limit every possible information security objective, but rather to provide general guidance on defensible controls and a logical control hierarchy.

Audit Planning

- ☐ The audit team develops an initial draft of the internal audit plan
- ☐ Managers of the information security program and other appropriate executives meet with the audit team to review audit program steps and define key players and necessary resources
- ☐ Management collects program documentation in preparation for audit
- ☐ Management supports a preliminary survey of the information security program (by the internal audit team)
- ☐ The audit team drafts the internal audit program plan
- ☐ Management and board members provide feedback on the draft plan

Audit Testing

Management has a responsibility to ensure that audit testing is productive. The audit team performs tests to independently assess the performance of the information security program and, while the audit team ultimately determines the nature of these tests and the extent of testing (e.g. the sample sizes to use), management should engage auditors in discussions about their testing methods and goals.

In some, management should try to strike a balance, neither entirely deferring to the audit team nor micro-managing the internal audit efforts. The key is to provide productive input on the evaluation methodology before audit management signs off on it.

As the testing phase winds up, the audit team will prepare summaries of its key findings. Information security managers should be prepared to provide feedback and comments on audit summaries, prior to the more final, formal audit report.

Proactive communication, candor from all parties, and thorough documentation can prevent many surprises and conflicts that might otherwise arise during the testing phase; however, managers might still disagree from time to time with audit results. Management should strive to provide solid evidence—not just arguments—that supports its contrasting position. Facts are the most successful tool for swaying an adverse opinion before the audit report is finalized.

Since the audit report often forms the basis of future security focus and investment, management should ensure that every audit point raised—and its related recommendation—is relevant and valid. Likewise, every action plan proposed by managers or auditors should be achievable, appropriate, cost effective, and able to produce lasting effect.

Security Audit Report Format

Robert R. Moeller

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