

5. DETAILED AUDIT FINDINGS

Ref.	Priority	Findings	Risk Arising/ Consequence	Recommendation	Management Response	Responsibility and Timescale	Recommendation Implemented (Officer & Date)
CO1: Policies and Procedures							
1	Low	Lack of Backup Policy and Procedures On inspection of the Computer room policy, it was noted that the document does not contain any details on the backup policy and procedure. We accept that the off-site backup storage arrangements are detailed in the IT Disaster Recovery document.	In the absence of a documented backup policy and procedure, there is an increased risk that backups are not performed in line with ICT's requirements. This may result in the loss of data, interruption of ICT services and operational difficulties.	We recommend that the Computer Room policy is expanded to include the backup cycle, backup transit and storage arrangements.	The Computer Room Policy and description of the data back-up and restore service are given in two separate documents. These can be combined, giving the back-up and restore weight by placing it into policy.	Service Operations Manager, End November 2014.	
CO2: Access to the data centre							
2	High	Excessive access to Computer Room On inspection of the access list dated 14 August 2014, we noted that there are a total of 55 access cards that provide staff access to the County Hall computer room. Examples of these include the following: <ul style="list-style-type: none"> • 20 temporary passes held by Reception; • Senior Internal Auditor; 	Unauthorised/inappropriate physical access to the computer room may result in accidental or malicious damage to ICT equipment resulting in loss of data, interruption of ICT services and operational difficulties.	The access to all computer rooms should be restricted to and other who require access to perform their responsibilities.	The current security group used within the Door Access Control System (Net2) to cover the computer rooms is also shared with other duty staff requiring access 'all hours, all doors'.	Technical Services manager, end November 2014.	

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**Michael Arthur Murphy, Xenia Ley
Parker**

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Brink's Modern Internal Auditing Robert R. Moeller,2016-01-05 The complete guide to internal auditing for the modern world Brink s Modern Internal Auditing A Common Body of Knowledge Eighth Edition covers the fundamental information that you need to make your role as internal auditor effective efficient and accurate Originally written by one of the founders of internal auditing Vic Brink and now fully updated and revised by internal controls and IT specialist Robert Moeller this new edition reflects the latest industry changes and legal revisions This comprehensive resource has long been and will continue to be a critical reference for both new and seasoned internal auditors alike Through the information provided in this inclusive text you explore how to maximize your impact on your company by creating higher standards of professional conduct and greater protection against inefficiency misconduct illegal activity and fraud A key feature of this book is a detailed description of an internal audit Common Body of Knowledge CBOK key governance risk and compliance topics that all internal auditors need to know and understand There are informative discussions on how to plan and perform internal audits including the information technology IT security and control issues that impact all enterprises today Modern internal auditing is presented as a standard setting branch of business that elevates professional conduct and protects entities against fraud misconduct illegal activity inefficiency and other issues that could detract from success Contribute to your company s productivity and responsible resource allocation through targeted auditing practices Ensure that internal control procedures are in place are working and are leveraged as needed to support your company s performance Access fully updated information regarding the latest changes in the internal audit industry Rely upon a trusted reference for insight into key topics regarding the internal audit field Brink s Modern Internal Auditing A Common Body of Knowledge Eighth Editionpresents the comprehensive collection of information that internal auditors rely on to remain effective in their role

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Services,1999 *Cyber Security and Privacy Control* Robert R. Moeller,2011-04-12 This section discusses IT audit cybersecurity and privacy control activities from two focus areas First is focus on some of the many cybersecurity and privacy concerns that auditors should consider in their reviews of IT based systems and processes Second focus area includes IT Audit internal procedures IT audit functions sometimes fail to implement appropriate security and privacy protection controls over their own IT audit processes such as audit evidence materials IT audit workpapers auditor laptop computer resources and many others Although every audit department is different this section suggests best practices for an IT audit function and concludes with a discussion on the payment card industry data security standard data security standards PCI DSS a guideline that has been developed by major credit card companies to help enterprises that process card payments prevent credit card fraud and to provide some protection from various credit security vulnerabilities and threats IT auditors should understand the high level key elements of this standard and incorporate it in their review where appropriate

Analysis of the Budget Bill of the State of California for the Fiscal Year ... California. Legislature. Joint Legislative Budget Committee. Legislative Analyst,1995 Single Audit Report California,1994 **Computer and Information Security**

Handbook John R. Vacca,2012-11-05 The second edition of this comprehensive handbook of computer and information security provides the most complete view of computer security and privacy available It offers in depth coverage of security theory technology and practice as they relate to established technologies as well as recent advances It explores practical solutions to many security issues Individual chapters are authored by leading experts in the field and address the immediate and long term challenges in the authors respective areas of expertise The book is organized into 10 parts comprised of 70 contributed chapters by leading experts in the areas of networking and systems security information management cyber warfare and security encryption technology privacy data storage physical security and a host of advanced security topics New to this edition are chapters on intrusion detection securing the cloud securing web apps ethical hacking cyber forensics physical security disaster recovery cyber attack deterrence and more Chapters by leaders in the field on theory and practice of computer and information security technology allowing the reader to develop a new level of technical expertise Comprehensive and up to date coverage of security issues allows the reader to remain current and fully informed from multiple viewpoints Presents methods of analysis and problem solving techniques enhancing the reader s grasp of the material and ability to implement practical solutions **Single Audit Report for the Year Ended June 30 ...** Louisiana. Legislature. Office of the Legislative Auditor,1990

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