Cloud Computing for Auditors
Additional Resources

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Start with what you know

- Procurement audit program
  - Cloud agreements are similar to 3rd party agreements
    - Right to audit clause
    - Service Levels defined
    - Performance credits and incentives
    - How to dissolve the agreement
  - Some cloud specifics
    - Data ownership and access
    - Disaster recovery and back up procedures
    - eDiscovery – will or should provider respond to requests directly
Start with what you know

- Data Privacy audit program
  - Data must first be labeled appropriately
  - Governance over which data types can go to the cloud
    - Audit to assure only identified data types reside in the cloud and that cloud data is appropriately labeled
  - Common considerations
    - Safe Harbor compliance
    - Data access
    - Data removal; update history
    - Onward transfer considerations
Start with what you know

- IT audit programs
  - Security Administration
    - User Account Management - Provisioning & Revocation
    - Privileged User Management - Super users, default users, and access to sensitive functions
    - Logical Access Controls - Password policies and security settings
    - Security Monitoring - Unauthorized logon or function attempts, lockout policy, audit trails
  - Encryption
  - Computing Security Compliance - compliance to security standards
Start with what you know

- IT audit programs
  - System Development and Maintenance
    - SDLC methodology and standards
    - Change Management - Policies, Procedure, SoD, version control
  - IT Operations
    - Performance Monitoring & Capacity Planning
    - Incident, Problem, Configuration and Patch Management
  - Business Continuity
    - Disaster Recovery Planning and Testing
    - Records Management
Seek out Cloud Specifics

- Resources for auditors
  - Cloud Security Alliance (CSA) offers guidance based on industry best practices and conducts research to learn about, and audit, cloud installations
    - [https://cloudsecurityalliance.org/](https://cloudsecurityalliance.org/)
  - The GRC stack for Cloud Computing from CSA
    - [www.cloudsecurityalliance.org/grcstack.zip](http://www.cloudsecurityalliance.org/grcstack.zip)
  - The Cloud Controls Matrix (a ready-made audit plan!)
    - [https://cloudsecurityalliance.org/research/initiatives/cloud-controls-matrix/](https://cloudsecurityalliance.org/research/initiatives/cloud-controls-matrix/)
Seek out Cloud Specifics

- Cloud in the news – daily!
  - http://www3.cfo.com/technology/the-cloud

- And coming to a government near you!
Seek out Cloud Specifics

- Webinars are available from IT and Business sources alike, often free of charge
  - http://www.cio.com/
  - http://www3.cfo.com/
  - https://audit.executiveboard.com/Public/Default.aspx (subscription required)

- Professional Organizations offer research*
  - ISACA - https://www.isaca.org/Pages/default.aspx
  - IIA - http://www.theiia.org/
  - ACFE - http://www.acfe.com/

*membership required for access to some materials
Thank you!

Visit the IIA Central Jersey Chapter website for an electronic copy of this, and all other presentations given as part of the Cloud Computing for Auditors Seminar at:

http://www.theiia.org/chapters/index.cfm?act=home.page&cid=230