

# Audit & Information Security: *The Next Generation*

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- My background
- Level setting
  - From an IT Information Security perspective

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- Who came first ?  
Audit or Information  
Security?



- Foreign Corrupt Practices Act of 1977

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- My first time with an auditor
  - This means war !
- Basis for perceptions
  - Barbs & jokes
  - Based in misunderstandings
  - Still heard today

*I don't trust him. We're friends. - Bertolt Brecht  
(1898-1956)*

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- Common misconceptions
  - Frequently debated relationship
  - Is it Information Security Vs. Audit?
  - Is it us Vs. the world?

*We have met the enemy and he is us. - Pogo*

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- Focus of Audit Vs. Information Security
  - Differences
    - Authority levels
    - Report structure
    - Possibilities Vs. Probabilities
  - Similarities
    - Objectives are really the same

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- Internal Vs. External Auditors
  - Internal auditors should be part of the team
  - External audits may mean legal issues or project plans
  - Audit results need to be accurate

*Your secrets are safe with me and all my friends - unknown*

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- Ways to work together or, “*Why can’t we all just get along?*”
  - Understanding our respective positions
    - Understand what each other is talking about
    - Understand where we’re each coming from



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- Ways to work together or, *“Why can’t we all just get along?”*
  - Know the scope of the audit/assessment
    - Who will see the output, what are the deliverables
    - What is everyone’s responsibilities
    - Can the outcome affect the company/department, etc.

*What I need is a list of specific unknown problems we will encounter.  
- Manager at Lykes Lines Shipping, from DNRC newsletter*

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- Ways to work together or, *“Why can’t we all just get along?”*
  - Share information
    - Example: asking the same questions someone else has already asked
    - The whole is greater than the sum of it’s parts (synergy)
    - Leverage the strengths between the teams
    - In other words, work together!

*“Hey Rocky, watch me pull a rabbit out of my hat!” - Bullwinkle*

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- Some final thoughts
  - We should help each other
    - Jack Holleran says, “In our effort to understand their points of view, while they may not trust us completely, they will distrust us less.”

*“Where is all the knowledge we lost with Information?” - T.S. Elliot*

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