



# The Institute of Internal Auditors

## Auditing Cloud

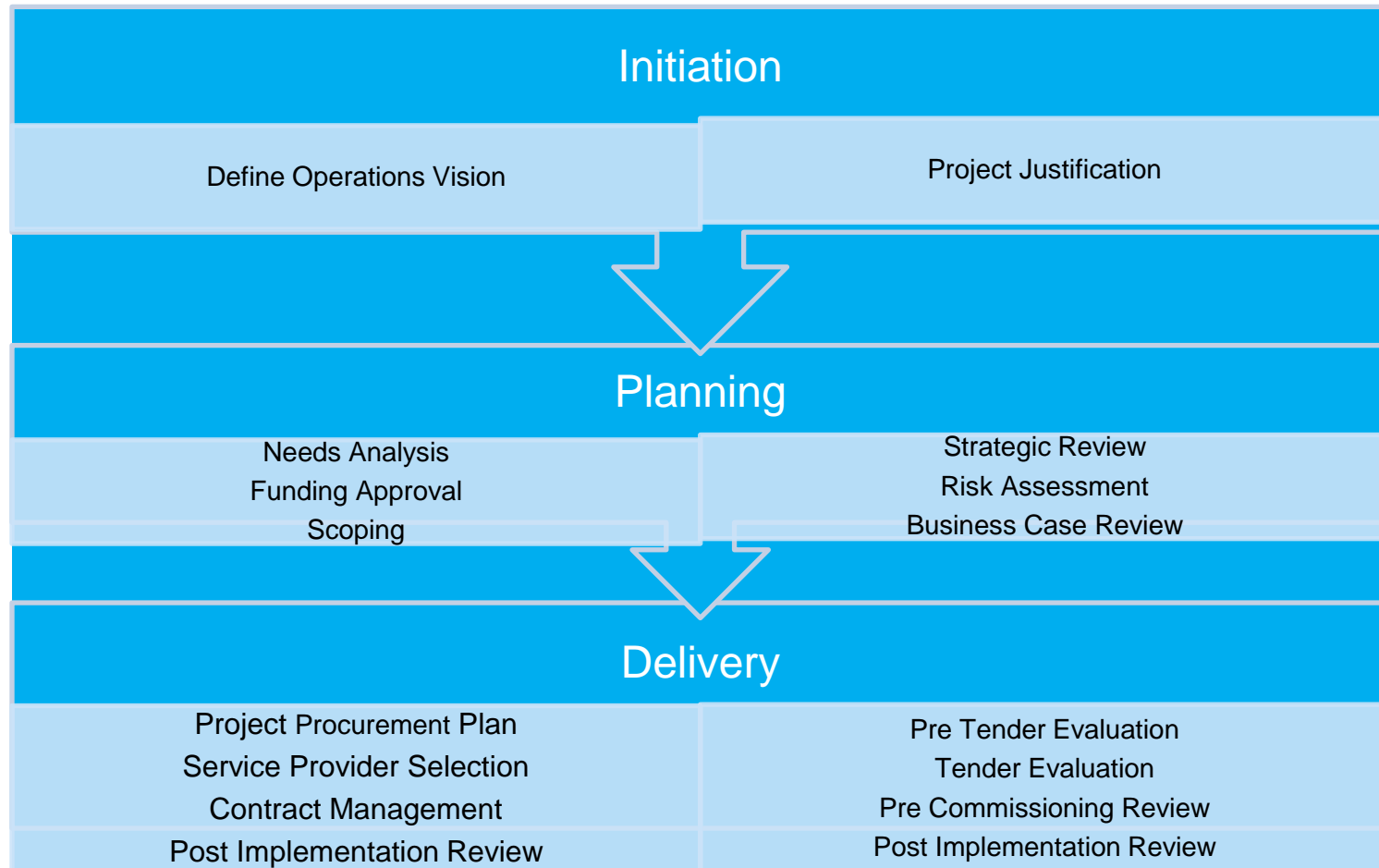
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# Auditing in a cloud environment

- Internal Audit involvement in cloud projects
- Key considerations when auditing in cloud environment
- The hidden cloud, what to look for



# Internal Audit involvement in cloud projects



# Approach

- Get involved early
- Are the right people involved (Legal, IT, Department managing data)?
- Review the project plan and risk assessment
- Review the proposed contract with supplier
- Regulatory compliance issues i.e. privacy
- Does your contracts with your customers allow you to host their details in the cloud?
- Has ICT signed off on the IT security?
- Who owns the data?



# The Hidden Cloud

- Unauthorised cloud
- Use of unauthorised cloud storage e.g. dropbox, google drive, gmail
- Web based systems e.g. Board meeting management software, risk management systems, accounts payable automisation software



# Key considerations in managing the hidden cloud

- Does the organisation have policies that prohibit the implementation of unauthorised cloud?
- Do staff receive training on what cloud is, what the company's policy is on cloud and how to manage cloud?
- Are the IT systems sophisticated enough to prevent unauthorised use of cloud?
- Is there an ICT steering committee and project governance process to manage cloud projects?



Cloud has great benefits including cost savings, improving accessibility, enhancing business resilience but is definitely not a fix for all problems and if risks are not adequately managed could exposure a business to loss of data and risk of legal action.



# Questions



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