

Auditing cyber security

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 AUDIT SCOTLAND


Public Audit in Scotland



77  Central government bodies and Scottish Parliament
(including police, fire, Scottish Water)

23  NHS bodies

32  Councils

73  Joint boards and committees
(including 30 health integration boards)

21  Further education colleges

226 Public bodies audited

Provide independent assurance to the people of Scotland that public money is spent properly and provides value for money

Helping to improve by holding to account



Auditing

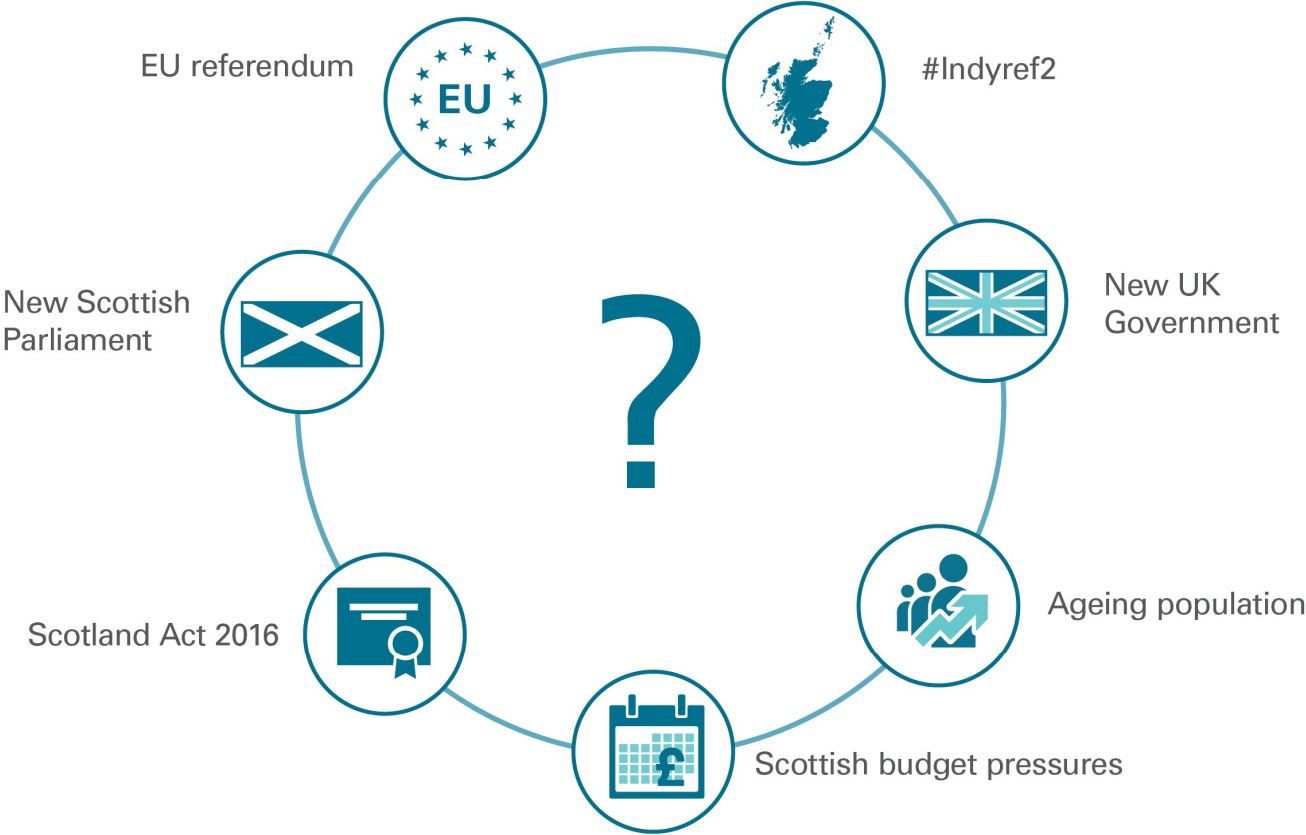


Reporting



**Recommending
action**

Key issues for Audit Scotland





Risk identification

Discussions with stakeholders

Consistent news coverage

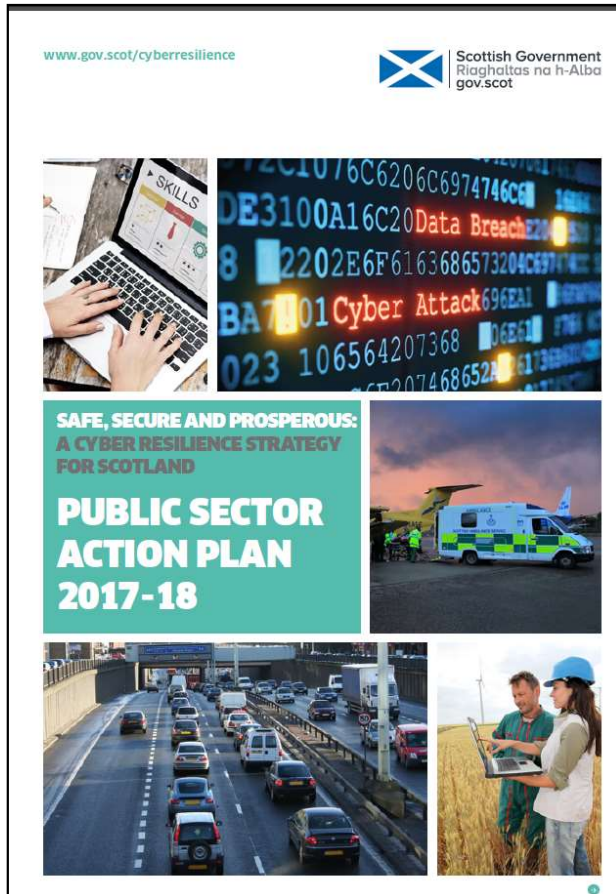
Parliamentary interest and questions

New powers for Scottish Government

Impact of cyber attacks for citizens

= Audit risk





The goals of this action plan

25. This action plan aims to ensure that:

- Scottish public bodies work to become **exemplars** in respect of cyber resilience, and play a leadership role in driving higher standards of cyber resilience in Scotland and further afield.
- A **common, effective, risk-based approach** to cyber resilience is in place across all Scottish public bodies, providing appropriate **assurance** to Ministers, Parliament, and the public.
- The public sector sends **strong messages to the private and third sectors about the importance of cyber resilience**, and supports the **economic opportunity** that work on cyber resilience brings.

Guidance for auditors:

“It has been developed to help auditors assess how public bodies are considering cyber security risks, and the appropriateness of risk management and governance arrangements for cyber security.”

- Three high-level prompts
 - Does the public body have a structured approach to cyber security which guides its activity and expenditure?
 - How has management decided what risk it will tolerate and how does it manage that risk?
 - Has the public body identified and deployed the capability it needs?

Importance of culture and behaviours:

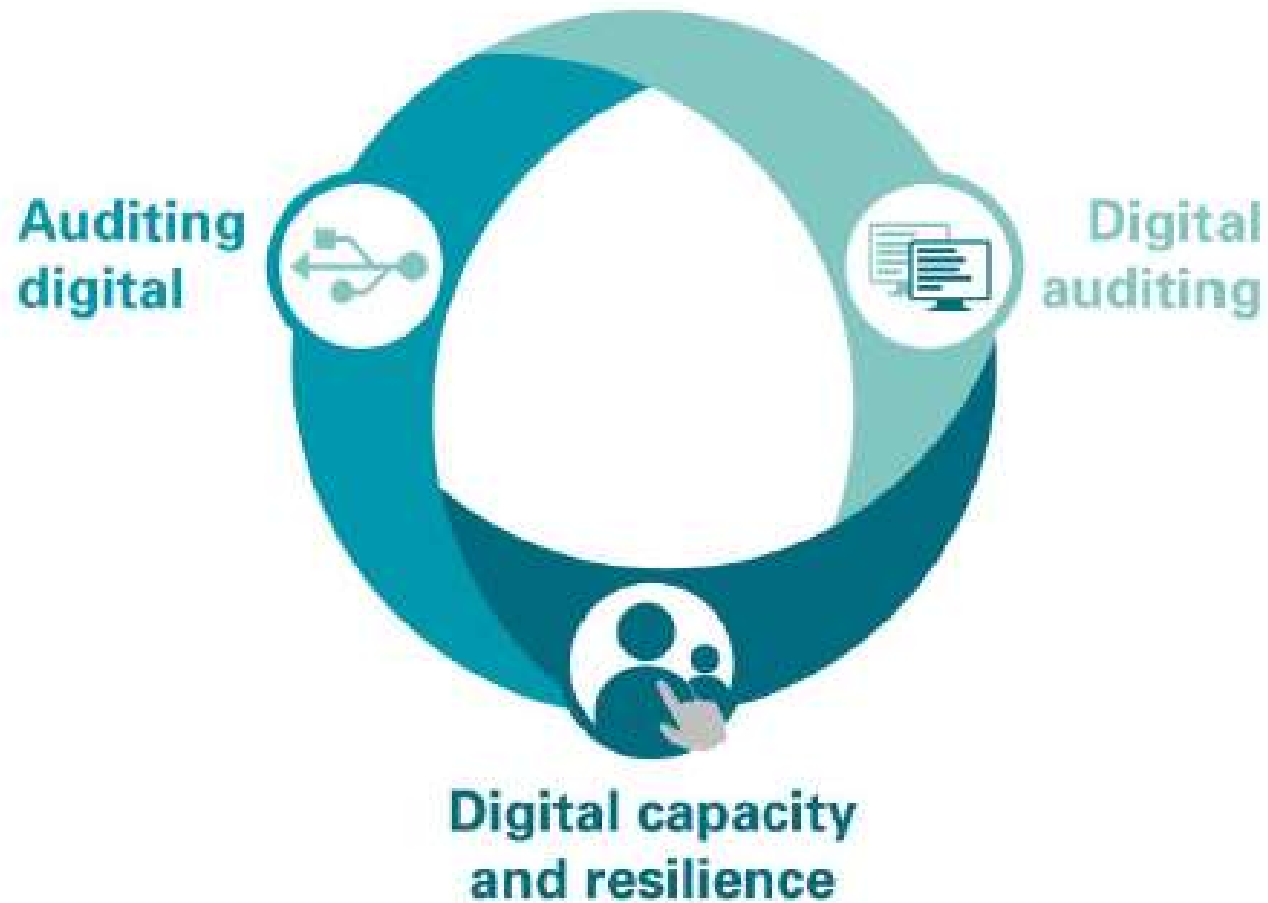


*“While auditors should look at the processes and procedures in place, they should also consider the culture and behaviours within the organisation. In the Scottish Government guidance the National Cyber Resilience Leaders Board emphasises that **cyber resilience is as much a cultural issue as a technical one**. They view it as vital that Scotland's public bodies understand and manage the cyber threat at Board/Senior management level, and take action to **promote a culture of cyber security** and awareness at all levels of the organisation.”*

Working with others



Our skills and capacity



Discussion and further information



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<https://twitter.com/auditscotland>



www.audit-scotland.gov.uk/newsletter