This is a guidance box. Remove all guidance boxes after filling out the template. Items highlighted in turquoise should be edited appropriately. Items highlighted in green are examples and should be removed. After all edits have been made, all highlights should be cleared.



Insert organization logo by clicking on the placeholder to the left.

Cybersecurity Audit Procedure Template

Replace <organization name> with the name of the organization for the entire document. To do so, perform the following

* Press “Ctrl” + “H” keys simultaneously
* Enter “<organization name>” in the Find text box
* Enter your organization’s full name in the “Replace” text box
* Click “More”, and make sure “Match case” is ticked
* Click “Replace All”
* Close the dialog box.

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| Choose Classification |  |
| DATE | Click here to add date |  |
| VERSION | Click here to add text |  |
| REF | Click here to add text |  |

Disclaimer

This template has been developed by the National Cybersecurity Authority (NCA) as an illustrative example that can be used by organizations as a reference and guide. This template must be customized and aligned with the <organization name>’s business and relevant legislative and regulatory requirements. This template must be approved by the head of the organization (Authorizing official) or his/her delegate. The NCA is not responsible for any use of this template as is, and it affirms that this template is solely an illustrative example.

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Review Table

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| --- | --- | --- |
| Upcoming Review Date | Last Review Date | Periodical Review Rate |
| Click here to add date | Click here to add date | <Once a year> |
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Table of Contents

[Purpose 4](#_Toc111470205)

[Scope 4](#_Toc111470206)

[Overview of the cybersecurity audit and review process 4](#_Toc111470207)

[Details of the cybersecurity audit process 6](#_Toc111470208)

[Phase 1. Development of the audit plan 6](#_Toc111470209)

[Phase 2. Audit/review preparation 14](#_Toc111470210)

[Phase 3. Audit/review execution 18](#_Toc111470211)

[Phase 4. Reporting and documentation of cybersecurity audit and review findings 22](#_Toc111470212)

[Phase 5. Presentation of findings to the Cybersecurity Steering Committee and the organization head 26](#_Toc111470213)

[Phase 6. Monitoring and review 29](#_Toc111470214)

[Roles and Responsibilities 32](#_Toc111470215)

[Update and Review 32](#_Toc111470216)

[Compliance 32](#_Toc111470217)

# [Purpose](#_heading=h.1fob9te)

This procedure aims to define the detailed step-by-step cybersecurity requirements related to the cybersecurity audit and review process for <organization name>. These requirements are aligned with international best practices and are based on the <organization name> ‘s Cybersecurity Review and Audit Policy. The ability of <organization name> to perform audits and reviews in accordance with this procedure will assist in preserving the availability, integrity and confidentiality of <organization name>’s assets and information.

# The requirements in this procedure are aligned with the cybersecurity requirements issued by the National Cybersecurity Authority (NCA) in addition to other related cybersecurity legal and regulatory requirements.

# [Scope](#_heading=h.3znysh7)

This procedure covers <organization name>’s cybersecurity audit and review process in relation to all cybersecurity controls and applies to all personnel (employees and contractors) in <organization name>.

# [Overview of the cybersecurity audit and review process](#_heading=h.nuptowmiwgz3)

According to <organization name> internal policies and applicable best practices, and standards, the Cybersecurity Audit and Review Process must be divided into the following phases:

1. Development of the audit plan,
2. Audit/review preparation,
3. Audit/review execution,
4. Reporting and documentation of cybersecurity audit/review findings,
5. Presentation of findings to the Cybersecurity Steering Committee and the organization head,
6. Monitoring and review.



Figure 1 - Overview of the phases of the procedure

The audit or review may be performed either internally by personnel of Internal Audit Function (for audits) and Cybersecurity Function (reviews) or externally by an External Auditor from an independent third party.

# Details of the cybersecurity audit process

## Phase 1. Development of the audit plan



Figure 2 - Development of the audit plan phase workflow

| No. | Step | Description | Owner/Responsible | Inputs | Outputs | Stakeholders |
| --- | --- | --- | --- | --- | --- | --- |
| 1.1 | Definition of the subject who will be performing an audit or review | Subject who will be responsible for performing an audit have to be defined based on the Cybersecurity Review and Audit Policy requirements. | Head of the Cybersecurity Function | Decision to perform audit/review | Defined subject | Head of the Cybersecurity Function |
| 1.2 | Definition of criteria for planned audits and reviews | Criteria for the audit and review program must be defined. Cybersecurity controls issued by the National Cybersecurity Authority such as Essential Cybersecurity Controls (ECC-1:2018), Critical Systems Cybersecurity Controls (CSCC-1:2019), and any other applicable controls issued by the National Cybersecurity Authority should be used as the basis for criteria definition. | Internal Audit Function (audits),Cybersecurity Function (reviews) | Decision to perform audit/review | Defined criteria | Internal Audit Function (audits), Cybersecurity Function (reviews) |
| 1.3 | Definition of scope for planned audits and reviews | Scope of planned audits and reviews must be defined based on the Cybersecurity Review and Audit Policy requirements. | Internal Audit Function (audits), Cybersecurity Function (reviews)  | Decision to perform audit/review, Defined criteria | Defined scope | Internal Audit Function (audits), Cybersecurity Function (reviews)  |
| 1.4 | Definition of methods for planned audits and reviews | Methods for audits and reviews have to be defined and should be based on internally developed methodology, best practices or international standards (e.g., ISO19011). Particular methodology should be based on risk assigned to the verified controls. Possible approaches are:1. Inquiry – seeking information of knowledgeable persons. It may be used extensively throughout the audit or review in addition to other audit or review procedures.
2. Observation - consists of looking at a process or procedure being performed by others.
3. Inspection - involves examining records or documents, whether internal or external, in paper form, electronic form, or other media, or a physical examination of an asset.
4. Reperformance - involves the auditor’s independent execution of procedures or controls that were originally performed as part of the organization’s internal control.

Their combination can also be implemented. | Internal Audit Function (audits), Cybersecurity Function (reviews), External Auditor (audits and reviews) | Defined criteria, scope and type | Defined methods | Internal Audit Function (audits), Cybersecurity Function (reviews), External Auditor (audits and reviews) |
| 1.5 | Definition of duration and schedule for planned audits and reviews | Duration and schedule for planned audits and reviews must be defined. Frequency of audits and reviews should be based on the Cybersecurity Review and Audit Policy requirements. | Internal Audit Function (audits), Cybersecurity Function (reviews), External Auditor (audits and reviews) | Defined criteria, scope, type and methods | Defined duration and schedule | Internal Audit Function (audits), Cybersecurity Function (reviews), External Auditor (audits and reviews) |
| 1.6 | Definition of sampling and evidence needed for planned audits and reviews | Sampling and evidence (e.g., procedures and policies, data and screenshots from IT (Information Technology) systems, configuration parameters) required for planned audits and reviews should be defined based on scope of audits and reviews. A risk based approach should be implemented. | Internal Audit Function (audits), Cybersecurity Function (reviews), External Auditor (audits and reviews) | Defined criteria, scope, type, methods, duration and schedule | Defined needed sampling and evidence | Internal Audit Function (audits), Cybersecurity Function (reviews), External Auditor (audits and reviews) |
| 1.7 | Assignment of roles and responsibilities | Roles and responsibilities during the cybersecurity audits and reviews should be assigned in relation to the Responsibility Assignment Matrix from Cybersecurity Review and Audit Policy requirements. | Internal Audit Function (audits), Cybersecurity Function (reviews), External Auditor (audits and reviews) | Defined properties for planned audits/ reviews | Assigned roles and responsibilities | Internal Audit Function (audits), Cybersecurity Function (reviews), External Auditor (audits and reviews) |
| 1.8 | Development and maintenance of an audit plan register | Audit plan register (list of planned audits and reviews) must be developed and maintained up to date. Audit plan register should cover at least the current calendar year and should include at least following information:1. Audit ID
2. Audit name
3. Team responsible
4. Lead Auditor
5. Type of audit
6. Scope of audit (list of cybersecurity controls to be tested)
7. Methods
8. Criteria
9. Sampling
10. Evidence needed
11. Duration and schedule, including planned start and end date of the audit
12. Cost of the audit.
 | Internal Audit Function (audits), Cybersecurity Function (reviews), External Auditor (audits and reviews) | Defined properties for planned audits/ reviews | Audit plan register | Internal Audit Function (audits), Cybersecurity Function (reviews), External Auditor (audits and reviews) |
| 1.9 | Acceptance of an audit plan | Prepared audit plan has to be approved. | Head of Internal Audit Function | Audit plan register | Approved audit plan register | Head of Internal Audit Function |

## Phase 2. Audit/review preparation



Figure 3 - Audit/review preparation phase workflow

| No. | Step | Description | Owner/Responsible | Inputs | Outputs | Stakeholders |
| --- | --- | --- | --- | --- | --- | --- |
| 2.1 | Definition of resources | During the preparation phase of an audit or review, resources needed for performing it have to be defined. Auditing team and participants from the audited function and their engagement have to be defined. | Internal Audit Function (audits), Cybersecurity Function (reviews), External Auditor (audits and reviews) | Defined properties for audit/ review | Defined resources | Internal Audit Function (audits), Cybersecurity Function (reviews), External Auditor (audits and reviews) |
| 2.2 | Preparation of the list of required meetings and evidence to be requested | List of required meetings, along with all the required attendees and evidence needed to perform audit or review, has to be defined. | Internal Audit Function (audits), Cybersecurity Function (reviews), External Auditor (audits and reviews) | Defined resources | List of required meetings and required evidence | Internal Audit Function (audits), Cybersecurity Function (reviews), External Auditor (audits and reviews) |
| 2.3 | Communication with the audited team | A month before the audit or review starts, information about the audit/review scope, schedule, resources that have to be engaged, the list of required meetings and evidence and have to be communicated to the head of the audited team, so the team can prepare for the audit or review. | Internal Audit Function (audits), Cybersecurity Function (reviews), External Auditor (audits and reviews) | Audit/review due in a month | Communication sent to the audited team | Internal Audit Function (audits), Cybersecurity Function (reviews), External Auditor (audits and reviews), Audited Function |
| 2.4 | Acceptance from head of the audited team | Head of the audited function has to confirm that his/her team received all the information about the audit or review which will be performed and that he/she accepts all the requirements and confirms availability of audit participants and meeting attendees. | Head of the audited function or his representative | Communication sent to the audited team | Confirmation of receival of communication and its acceptance | Head of the audited function or his representative |

## Phase 3. Audit/review execution



Figure 4 - Audit/review execution phase workflow

| No. | Step | Description | Owner/Responsible | Inputs | Outputs | Stakeholders |
| --- | --- | --- | --- | --- | --- | --- |
| 3.1 | Verification if issues from last audit or review were remediated | Review of the findings from previous audits (based on the report) and verification of the status of remediation plan have to be done in order to ensure that all issues and corrective actions were addressed. | Internal Audit Function (audits), Cybersecurity Function (reviews), External Auditor (audits and reviews) | Reports from previous audits/ reviews | Completed verification of remediated issues from previous audits/ reviews | Internal Audit Function (audits), Cybersecurity Function (reviews), External Auditor (audits and reviews) |
| 3.2 | Handling the meetings/ workshops | All the required meetings/workshops have to be performed in order to gain an understanding of the processes and operating controls which will be subject to the audit or review. | Internal Audit Function (audits), Cybersecurity Function (reviews), External Auditor (audits and reviews) | Defined properties for audit/ review, List of required meetings | Understanding of the processes and controls that are subject of the audit/ review | Internal Audit Function (audits), Cybersecurity Function (reviews), External Auditor (audits and reviews), Audited Function |
| 3.3 | Collection and verification of the evidence | Evidence and samples required to perform audit or review have to be collected and verified. Evidence has to be securely transferred. Security of collected evidence in order to avoid data leakage has to be ensured. | Internal Audit Function (audits), Cybersecurity Function (reviews), External Auditor (audits and reviews) | Defined properties for audit/ review, List of required evidence | Collected and secured evidence and samples | Internal Audit Function (audits), Cybersecurity Function (reviews), External Auditor (audits and reviews), Audited Function |
| 3.4 | Consultation with audited team | In order to attain a good understanding of the audited or reviewed process and evidence, each unclear matter has to be consulted with the audited function. | Internal Audit Function (audits), Cybersecurity Function (reviews), External Auditor (audits and reviews) | Meetings and workshops completed | Confirmed understanding of the processes and controls that are subject of the audit/ review | Internal Audit Function (audits), Cybersecurity Function (reviews), External Auditor (audits and reviews), Audited Function |
| 3.5 | Approval of the audit or review results | Audit results: findings, recommendations and remediation plan should be approved. | Head of Cybersecurity Function and Head of Internal Audit Function | Results of the audit/ review | Approved results of the audit/ review | Head of Cybersecurity Function and Head of Internal Audit Function |

## Phase 4. Reporting and documentation of cybersecurity audit and review findings



Figure 5 - Reporting and documentation phase workflow

| No. | Step | Description | Owner/Responsible | Inputs | Outputs | Stakeholders |
| --- | --- | --- | --- | --- | --- | --- |
| 4.1 | Creation of an audit report | Audit report has to be created after every performed audit and review within two weeks after an audit or review ends. It should include at least following information:1. Audit ID
2. Audit name
3. Team responsible
4. Lead Auditor
5. Type of audit
6. Scope of audit
7. Reference documents
8. Date of audit start
9. Date of audit end
10. Summary of performed actions and procedures, and results of the review
11. Observations, including its description and criticality
12. Recommendations, including its priority
13. Remediation plan for recommendations, covering corrective actions, their implementation, owner and deadline
 | Internal Audit Function (audits), Cybersecurity Function (reviews), External Auditor (audits and reviews) | Audit/review activities ended | Audit report | Internal Audit Function (audits), Cybersecurity Function (reviews), External Auditor (audits and reviews) |
| 4.2 | Provision of access to the audit report | Access to the audit report has to be provided to all relevant stakeholders: e.g., audited function, Internal Audit Function, Cybersecurity Steering Committee. | Internal Audit Function (audits), Cybersecurity Function (reviews)  | Audit report | Access to audit granted to relevant stakeholders | Internal Audit Function (audits), Cybersecurity Function (reviews), Audited Function, Cybersecurity Steering Committee |

## Phase 5. Presentation of findings to the Cybersecurity Steering Committee and the organization head



Figure 6 - Presentation of findings phase workflow

| No. | Step | Description | Owner/Responsible | Inputs | Outputs | Stakeholders |
| --- | --- | --- | --- | --- | --- | --- |
| 5.1 | Presentation of an audit report | Results of every performed audit or review have to be presented to the Cybersecurity Steering Committee at next Steering Committee meeting and to the organization head within 3 weeks after an audit or review ends. Presented report should include the scope of an audit/review, findings, recommendations as well as and remediation plan. | Internal Audit Function (audits), Cybersecurity Function (reviews), External Auditor (audits and reviews) | Audit report | Presented audit report | Internal Audit Function (audits), Cybersecurity Function (reviews), External Auditor (audits and reviews), Cybersecurity Steering Committee |
| 5.2 | Approval of audit report | Audit reports have to be approved. | Cybersecurity Steering Committee | Presented audit report | Approved audit report | Cybersecurity Steering Committee |
| 5.3 | Communication regarding audit or review results | Audit reports have to be shared with the head of the audited function. Results of the audit or review, including findings, recommendations and remediation plan have to be agreed with the head of the audited function. | Internal Audit Function (audits), Cybersecurity Function (reviews), External Auditor (audits and reviews) | Approved audit report | Audit/ review results are communicated | Internal Audit Function (audits), Cybersecurity Function (reviews), External Auditor (audits and reviews) |

## Phase 6. Monitoring and review



Figure 7 - Monitoring and review phase workflow

| No. | Step | Description | Owner/Responsible | Inputs | Outputs | Stakeholders |
| --- | --- | --- | --- | --- | --- | --- |
| 6.1 | Review of audit plan | Review of the audit plan has to be performed at least annually to verify whether all the required audits and reviews are planned and update it if necessary. | Head of Cybersecurity Function or his representative | Audit plan register | Reviewed audit plan register | Head of Cybersecurity Function or his representative |
| 6.2 | Review of the audit reports in the matter of remediation plan | Review of the remediation plan from audit reports have to be performed at least annually in order to verify if it is implemented accordingly. | Internal Audit Function (audits), Cybersecurity Function (reviews)  | Audit reports from previous audits/ reviews | Reviewed of remediation plans from previous audits/ reviews  | Internal Audit Function (audits), Cybersecurity Function (reviews)  |
| 6.3 | Compliance of performed audits and reviews | Analysis of compliance of performed audit or review with current audit plan has to be performed within one month after an audit or review ends. The following aspects should be included in the review:1. Whether planned scope of audit/review was covered.
2. The actual cost of an audit/review vs planned cost.
 | Head of Cybersecurity Function or his representative | Audit report from performed audit/review, audit plan register | Compliance of performed audit/review with audit plan register confirmed | Head of Cybersecurity Function or his representative |
| 6.4 | Audit plan improvements | In case there are any possible improvements or lessons learned which can be beneficial for the future, they should be implemented to the audit plan. | Internal Audit Function (audits), Cybersecurity Function (reviews)  | Audit plan register | Adjusted audit plan register | Internal Audit Function (audits), Cybersecurity Function (reviews)  |

#

# [Roles and Responsibilities](#_heading=h.tyjcwt)

1. **Procedure Owner:** <head of the cybersecurity function>
2. **Procedure Review and Update:** <cybersecurity function>
3. **Procedure Implementation and Execution:** <cybersecurity function>, < internal audit function>
4. **Procedure Compliance Measurement** - <cybersecurity function>

# [Update](#_الالتزام_بالسياسة) and Review

<cybersecurity function> must review the procedure at least once a year or in case any changes happen to the policy or the regulatory procedures in <organization name> or the relevant regulatory requirements.

# [Compliance](#_heading=h.3dy6vkm)

1. The <head of the cybersecurity function> will ensure compliance of <organization name> with this procedure on a regular basis.
2. This procedure covers all information assets including the workstation and servers in the <organization name> and applies to all personnel in the <organization name>.
3. Any violation of this procedure may be subject to disciplinary action according to <organization name>’s procedures.