

Primary ITGC audit controls

1.0 Physical and environmental security

- ✓ 1.1 Secure entrances to technology areas using proximity cards, motion detectors, biometric scanning and closed-circuit television cameras.
- ✓ 1.2 Put HVAC systems in place and maintain them on a regular basis.
- ✓ 1.3 Regularly test fire detection and suppression systems.

2.6 Logical security

- ✓ 2.1 Use two-factor authentication to protect access to systems and data.
- ✓ 2.2 Grant access to resources based on job description and employee's need to know.

1.4 Change management

- ✓ 3.1 Create and document a formal change management process.
- ✓ 3.2 Establish a change review committee to examine and approve/reject proposed technology changes.



2.4 Backups and recovery

- ✔ 4.1 Create and document a data backup policy and ensure it is reviewed regularly.
- ✔ 4.2 Create and document a data recovery policy and ensure it is reviewed regularly.
- ✔ 4.3 Test data backup and recovery processes regularly.

5.2 Incident management

- ✓ L1 Create and document an approved companywide policy for incident response and management.
- ✓ L2 Test incident response procedures quarterly.

4.4 Information security

- ✓ 6.1 Create and document approved policies for information security and cybersecurity.
- ✓ 6.2 Protect network perimeters through a combination of firewalls and intrusion prevention systems.
- ✓ 6.3 Deploy and regularly test ransomware attack detection software.
- ✓ 6.4 Deploy antivirus software on all desktop devices and laptop computers.

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Anthony S. Fauci



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