



To: Mayor & Commission
From: Gavin J. Hassemer, Internal Auditor
Date: November 6, 2024
Subject: Information Technology Department Cybersecurity Review

Our office has conducted an Attestation Engagement of ACCGov cybersecurity protocol(s), as overseen by the Information Technology (IT) Department, in an effort to determine alignment with the National Institute of Standards and Technology Cybersecurity Framework (NIST-CSF). This examination included agreed-upon-procedures in the assessment of current cybersecurity policies, procedures, and practices, while also gauging future readiness in prevention and response.

The objectives of this review were:

- To assure policies regarding cybersecurity within the organization are in place and being carried out effectively
- To test relevant criteria of the NIST-CSF framework against practices of the ACCGov IT Department
- To provide assessment of financial safeguards related to cybersecurity

Portions of this independent analysis conducted by the Operational Analysis Office are exempt from public disclosure under GA Code 50-18-72(25)(a)(v). This type of audit was performed to assist in assessing the reasonableness of cybersecurity measures within ACCGov; however, no formal opinion(s) or conclusion(s) were drawn since the value is depicted in the information used for deliberation. Sufficiency in the current cybersecurity initiatives highlighted by this attestation engagement was provided directly by IT.

A confidential report containing our observations has been shared with relevant stakeholders in order to facilitate communication and cooperation, and to further the ability of ACCGov to enhance its cybersecurity efforts. We wish to thank the Information Technology Department, Manager's Office, Attorney's Office, and Audit Committee for their assistance in this project.