

Mississippi State University Information Security Program Audit and Compliance

1. **Purpose:** The purpose of this section is to describe the role of auditing as an element of the Mississippi State University Information Security Program.
2. **Scope:** The audit and compliance program pertains to all information assets of the institution. The program includes a continuous systematic audit process that evaluates university-wide compliance with the Information Security Policy and Information Security Plan.
3. **Program:** In relation to the Mississippi State University Information Security Program, auditing can be defined as a systematic process of objectively obtaining and evaluating evidence in order to determine the degree of compliance by university units (collectively and/or individually) to the Information Security Policy and Information Security Plan.

There are many methods and tools, several of which overlap, that can be used to audit information security. The specific timing and nature of audit techniques utilized will be dependent on resources available; however, audit efforts will be focused on those areas assessed as having the greatest risk and will coordinate with and compliment monitoring efforts. Areas that are subject to audit include but are not limited to the protection of sensitive data (electronic, paper, and other), university and department security policies and procedures, training and awareness programs, and systems administration procedures.

Coordination of audit efforts will be the responsibility of the MSU Office of Internal Audit. MSU will utilize both self-audits and independent audits. Departments/units will be provided self-audit questionnaires, checklists, and/or other materials, approved by the Information Technology Council, that will be used to perform self-audits. Once the self-audit document is complete departments will be required to perform a self-audit every two years. Independent audits will be performed (jointly and/or separately) by the Office of Internal Audit, ITS, and/or other such appropriate units. External companies may also be engaged to perform independent audits. Audit procedures performed by the Mississippi Office of the State Auditor and the Mississippi Institutions of Higher Learning Internal Audit Office may also be relied upon as they relate to information security.