



Security - Data, Personnel & Fraud

June 2012



RISKS

- **Assessment is key to uncovering Security Gaps & Fraud**
- **The #1 risk to most organizations internally = their own employees**
- **This concept should be considered when conducting external risk assessments**



Examples

- **Treasurer's/Collectors – Assess – what types of data are stored on mobile devices? (PCs, IPADS, Smart Phones)**
- **What methods are utilized for encrypting such devices? (whole disk encryption, strong passwords)**
- **What connectivity is utilized to connect to the supporting infrastructure?**
- **USB Devices – utilized? – Encrypted?**
- **Office environments – How is information secured? – server rooms, hard copies stored in what manner?**
- **Security features (controlling access to network devices, etc.)**
- **Public's concerns?**



Internal Fraud

- **Management:**

- Independent audits
- Rotation of employees – Has the same personnel performed same function for long period of time?
- Segregation of Duties – (not always possible)
- Access to bank accounts - Multiple Signatories
- Utilize Comptrollers Fraud Checklist

Security - Data, Personnel & Fraud



- **Open Discussion**



Questions?