

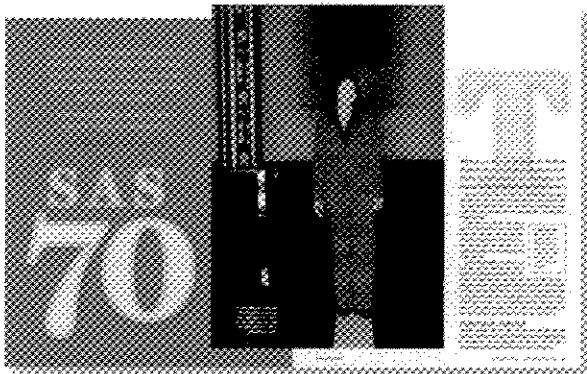
Letters

csoletters@cxo.com

SAS 70 and Other Kinds of Audits

THE ARTICLE ON SAS 70 ["SAS 70," November] states "service providers say they're being asked more and more often for SAS 70 audits, often instead of governance standards like Cobit or ISO 17799." Actually, Cobit [control objectives for information and related technology] and SAS 70 can work very well together.

Cobit is a globally accepted open standard framework that CSOs can use to directly focus on implementing and managing an organization's IT control and governance, which also dovetails with financial auditing standards such as SAS 70.



Cobit provides a comprehensive set of control objectives, including a subset for ensuring systems security. SAS 70 sets forth the process used by CPAs to audit the control objectives established by management. As a result, Cobit's framework is being used more frequently by CPAs when performing SAS 70 audits and for addressing international regulatory issues such as the Sarbanes-Oxley Act.

Most of Cobit is available as a free download from the nonprofit IT Governance Institute (www.itgi.org), made up of global business and IT leaders. Cobit 4.0, a significantly updated version with a

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stronger business-IT alignment focus, was released in December.

EVERETT C. JOHNSON JR., CPA
International President
IT Governance Institute
Rolling Meadows, Ill.

THE ARTICLE MISSES A POINT ABOUT SAS 70. First, a type 1 engagement refers only to the design of the controls. Their placement in operation and effectiveness is reserved for type 2 (a test of these controls is thus required under type 2). Secondly, SAS 70 reports are designed for opinions by CPAs that can then be used by other

auditors. The typical example is a payroll service that a corporation relies on to record payroll expenses, but auditing the service company is not feasible.

Instead, a SAS 70 report gives the corporation and its auditors comfort with respect to critical controls. Expanding on the use of SAS 70 for security audits is appropriate; however, making it the easy target for compliance is not appropriate because

the assertions by management that are being examined by the CPA may not be sufficient under frameworks such as Cobit. I speak for myself, not my company.

YIGAL RECHTMAN, CPA, CISM
Person & Company, LLP CPAs
New York

BECAUSE OF THE UNIQUE NATURE OF a SAS 70 report, auditors have implemented an exhaustive list of policies, procedures and related controls that must be examined. Therefore, what makes this type of audit superior to any other type of internal control review is simply the scope of the engagement and the voluminous amount of information included in the final service auditor's report. While IT security consultants focus primarily on general and application controls, SAS 70 auditors emphasize these features and many more, such as

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CSO Magazine
492 Old Connecticut Path, P.O. Box 9208
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operational issues, along with physical security guidelines and business continuity plans in the unlikely event of a disaster that interferes with your business. This is what makes SAS 70 superior to any other internal control review procedure.

CHARLES DENYER
Senior Manager, Tidwell DeWitt, LLC
Atlanta

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REGARDING "AFTER PHISHING? Pharming!" [October], you can secure your DNS infrastructure against DNS spoofing attacks effectively even without DNSSEC. A paper on securing Internet name servers is at www.infoblox.com/library/whitepapers_external.cfm. The presentation that inspired this paper is available via CERT at www.cert.org/archive/pdf/dns.pdf.

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