



STATE OF IDAHO  
**CONTROLLER'S OFFICE**  
BRANDON D WOOLF



# INTERNAL CONTROLS IN A REMOTE ENVIRONMENT

What are State Governments Doing to Strengthen or Change Controls to Maintain Data Security

# AGENDA

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Cybersecurity Considerations for a Remote Workforce

What Has Idaho Learned

Changes in Control Activities



# **CYBERSECURITY CONSIDERATIONS FOR A REMOTE WORKFORCE**

# INCREASED RISK WITH REMOTE WORKERS

**A recent study identified that...**

**...85% of the CISOs surveyed admitted that they sacrificed cybersecurity in the effort to enable employees to work remotely.**

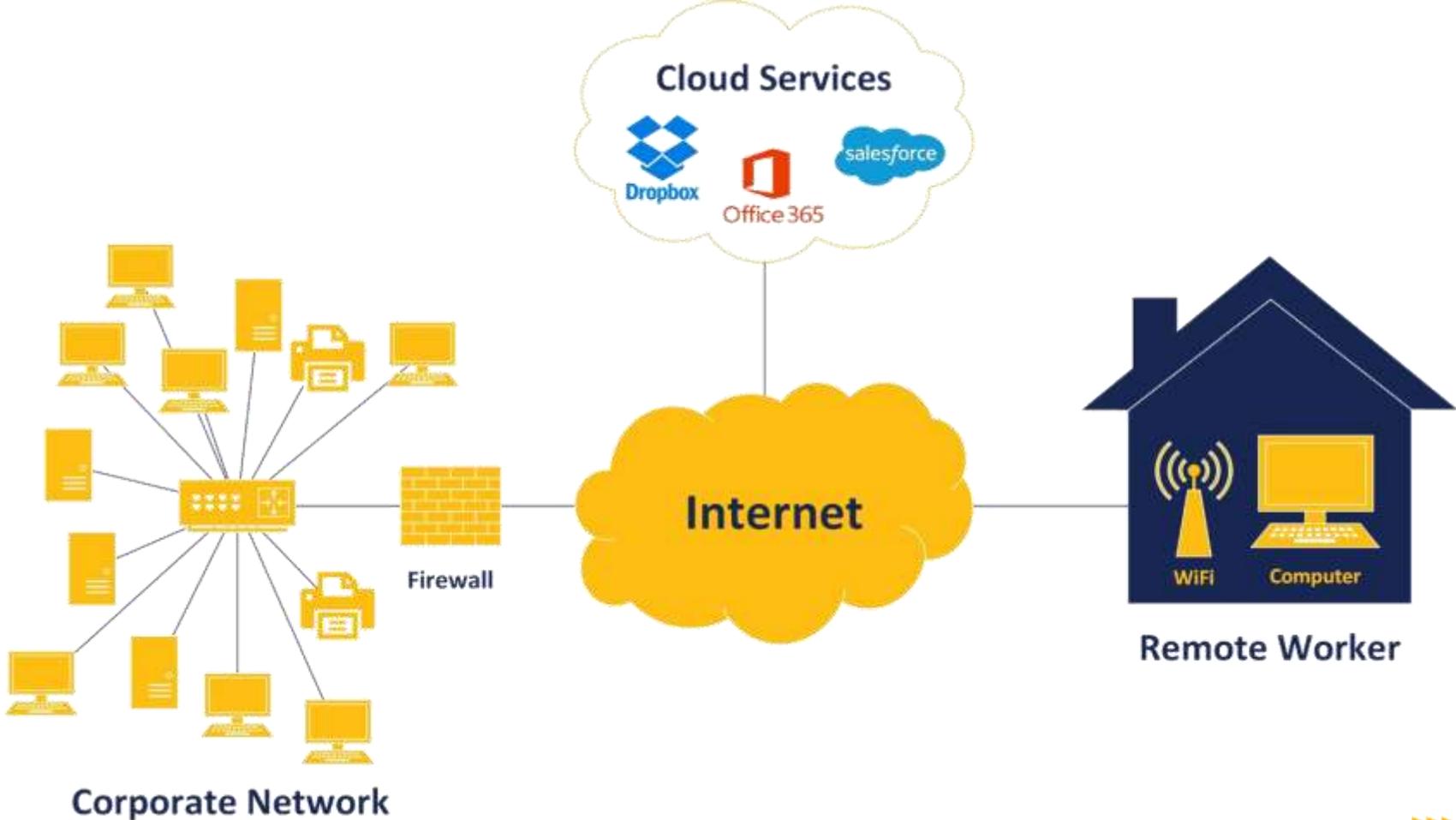
**...63% of the respondents say they experienced an increase in the number of cyberattacks during the pandemic.**

**...25% of respondents suffered a ransomware or other malware attack since transition to remote work.**



*Netwrix 2020 Cyber Threat Report*

# WHAT ARE THE RISKS?



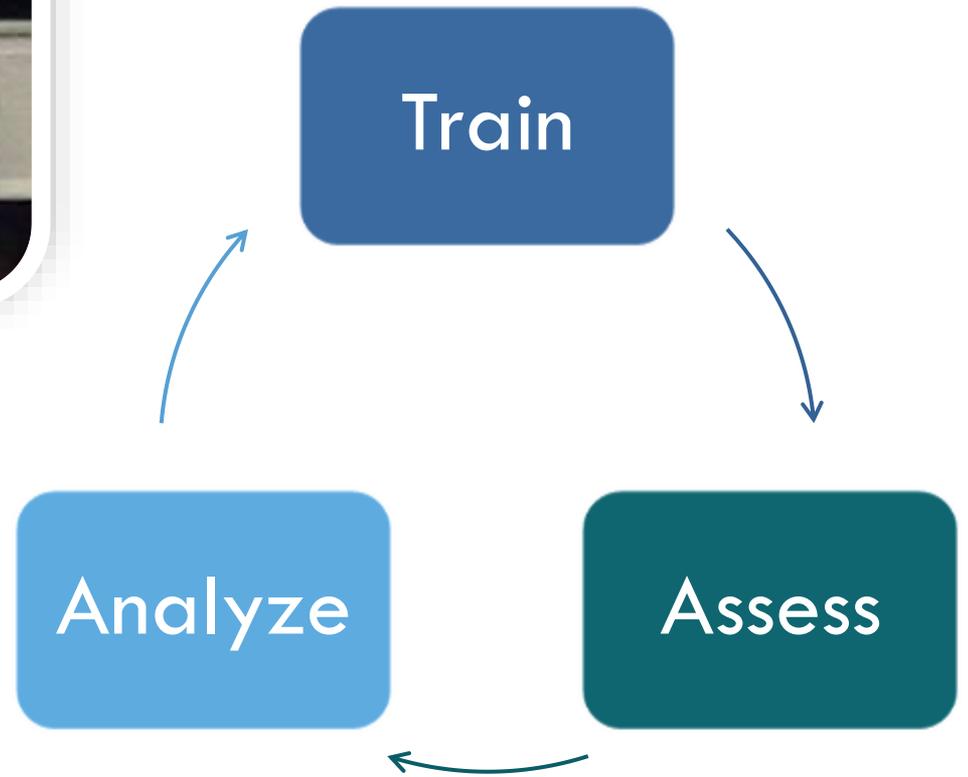
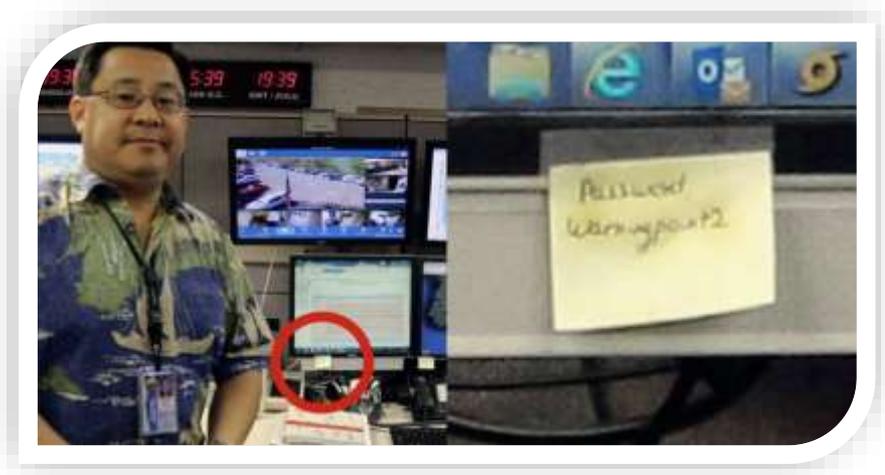
# KEY CONSIDERATIONS

- Have you implemented tools for secure connectivity and data transfer?
- What can remote workers do with your data?
- Have you trained and educated your workforce on how to be secure when working offsite?
- How do you verifying identities of remote workers when they connect to your systems?
- Are your employees using their own or company issued computers?
- What solutions have you put in place to secure email from malicious actors?
- How do you keep systems up to date and troubleshoot issues that arise?

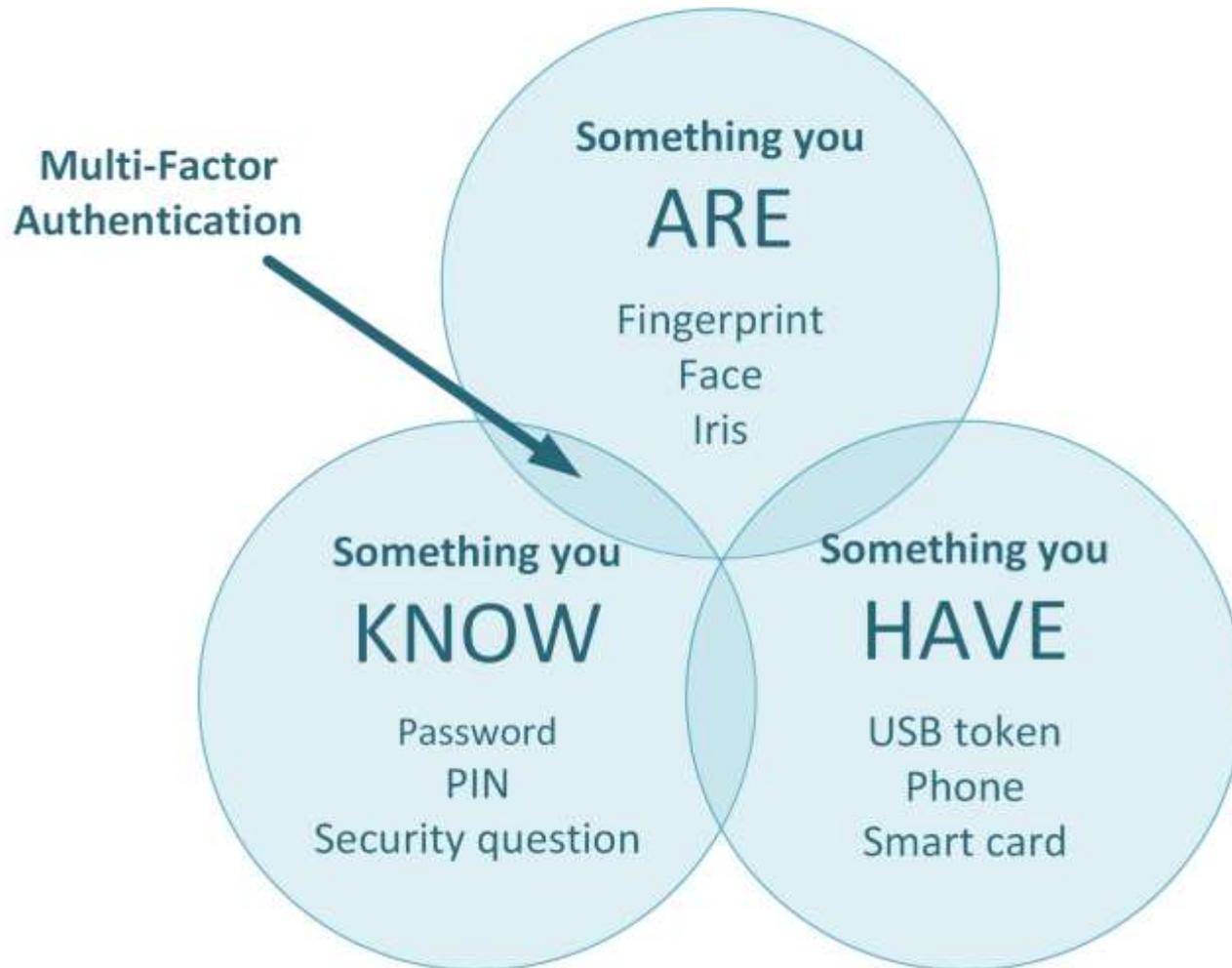


# **FOUR PLACES TO START**

# 1. SECURITY TRAINING AND AWARENESS



# 2. MULTI-FACTOR AUTHENTICATION



# 3. REGULARLY APPLY SECURITY PATCHES



## 4. BACKUP YOUR CRITICAL DATA

Backup copies (maintained offline) allow data to be restored from an earlier point in time to help the business recover from an unplanned event.



A new organization falls victim to ransomware every 11 seconds.



# IDAHO STATE CONTROLLER'S OFFICE



Bad Dad Joke:



**What do you call someone who points  
out the obvious?**

Bad Dad Joke:



**What do you call someone who points  
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**Someone who points out the obvious**

# INTERNAL CONTROLS

Internal Controls exist to prevent and detect fraud.

Controls should be reviewed regularly to confirm they still produce the desired outcome, and especially when a business disruption occurs.



# WHAT HAS IDAHO LEARNED?

Implementing an  
ERP...during a pandemic

ACH Fraud

Virtual Burnout

Changes in control activities



# CHANGES IN CONTROL ACTIVITIES

Segregation of Duties

Digital Signatures

Timeliness of Review

Information and Communication

Monitoring

How many of these changes will become permanent?



# QUESTIONS



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CPAs & BUSINESS ADVISORS