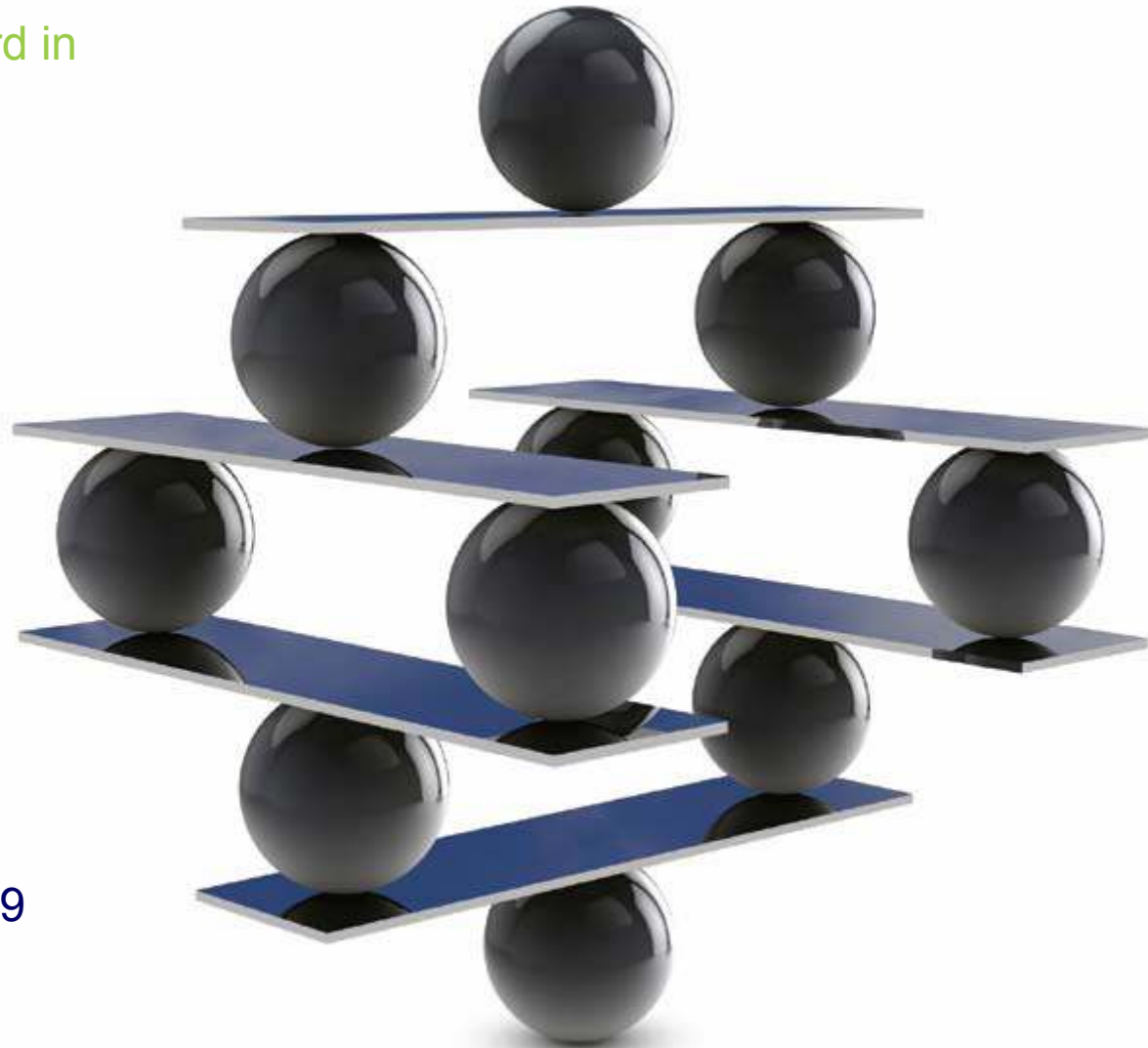


Risk Intelligence and IT audit in a downturn

Balancing risk and reward in volatile times



VU Seminar
Wednesday 29 April 2009

Jacques Buith
Deloitte

Agenda - Risk Intelligence and IT audit in a downturn

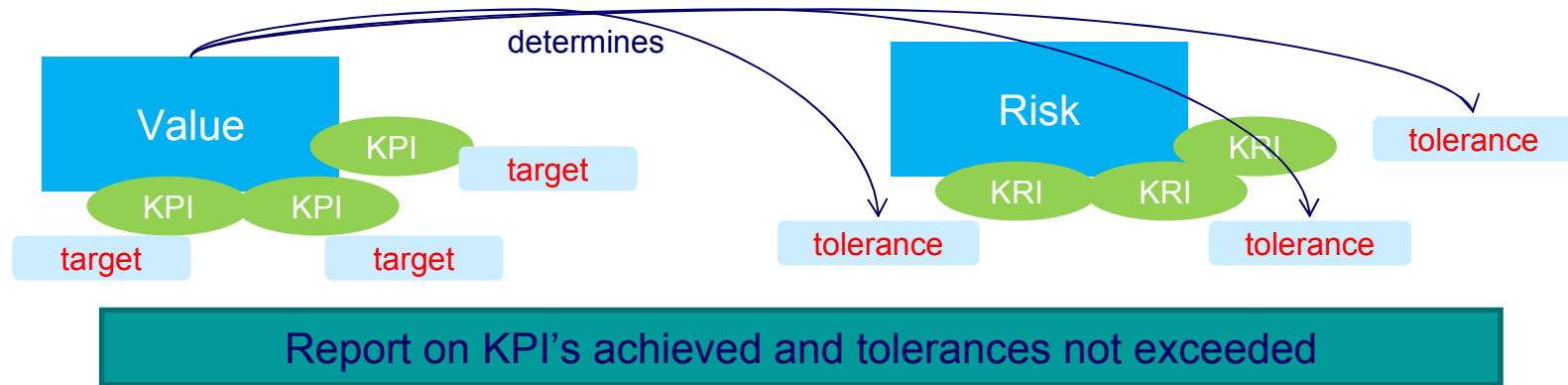
1. Keeping your balance
2. IT auditor and risk management
3. Losing Ground
4. What have we learned
5. Questions & Answers

Keeping your balance

- Staying Aligned
- Risk seeking vs recklessness
- The face of the company
- Work smarter
- Fighting fraud at the source
- We're all in this together
- This too, shall pass



Joint reporting on KPI's and KRI's



Example



IT auditing & Risk management

Getting tired?

- How many boxes will your IT Audit team check this year?
- How many general computer controls will they audit?
- How many years have you been telling management that it needs a comprehensive business continuity plan?
- How many years have they ignored that recommendation?

Here's the everyday truth for many organizations:

IT Audit has audited Unix for the last five years; IT Audit is auditing Unix again this year. Nothing has changed.



High-flying IT Auditing

Which prototype best describes your IT audit group?

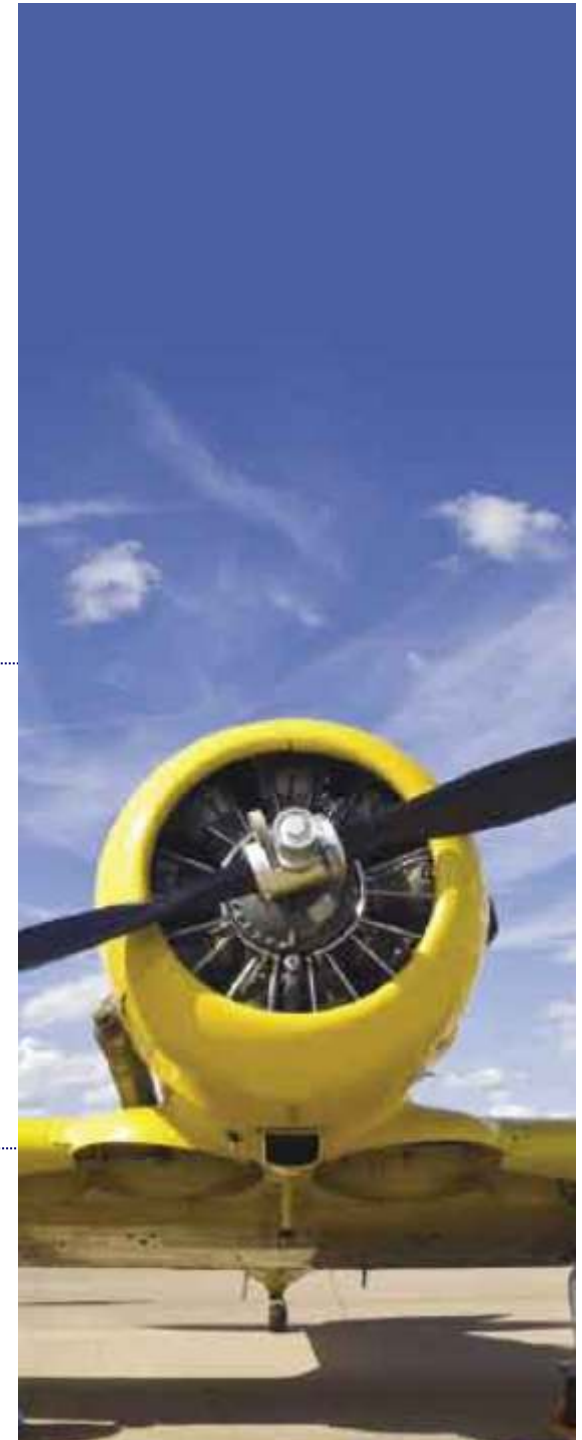
- **Type 1 – drifting along**
- **Type 2 – getting aloft**
- **Type 3 – flying high**



Type I – Drifting Along

IT audit floats through its audit plan, engaged in traditional GCC and systems work, diligently checking the boxes, but with no clear destination in sight.

Type II – getting aloft: IT audit has a little lift under its wings. The group helps drive current initiatives, such as Innovation, business transformation (including downturn scenario's) and integration and system implementations.



Type III – Flying High

IT audit has a clear view of the future. The group is involved in value-generating work, applying the principles of risk management to both risks and opportunities. With its sophisticated radar, IT audit is addressing IT risks before they become issues.



Emerging Reporting Standards

Are your systems ready?



Green IT

Have you conducted a Green IT audit?



Continuous Controls Monitoring

Do you know ROI?

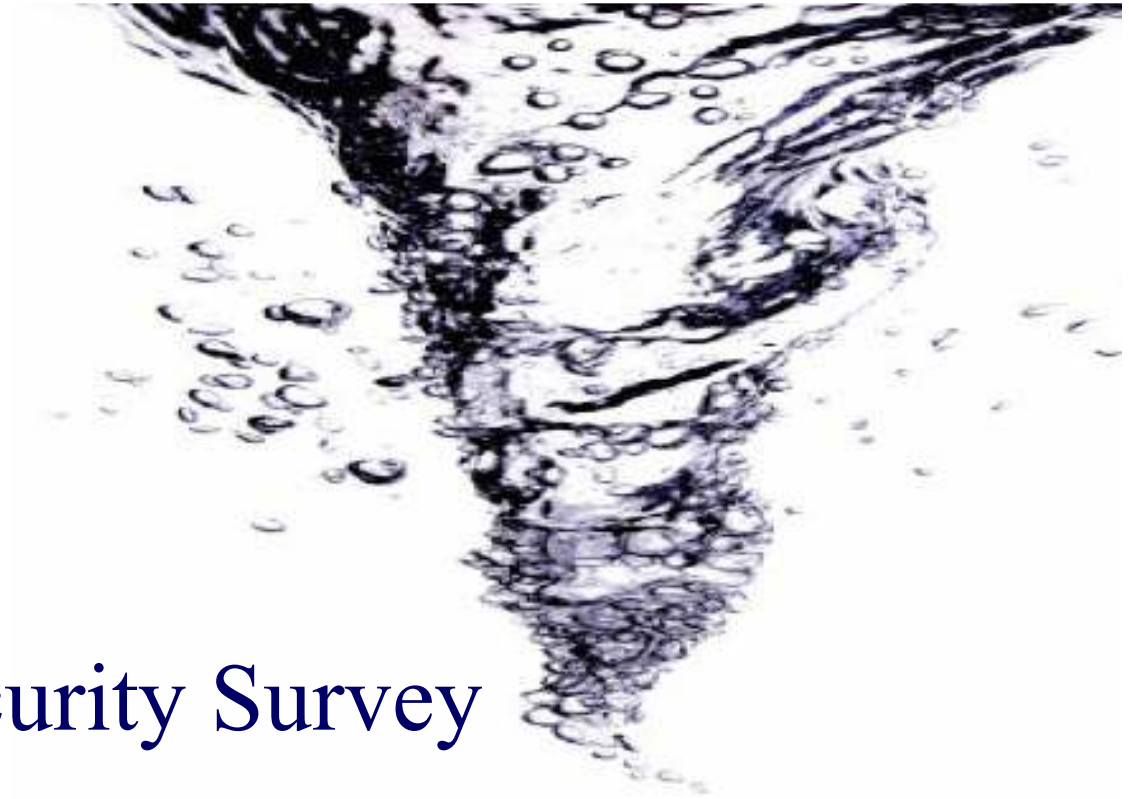


Industrial Espionage, Computer Piracy & Technology Terrorism



Embedded Processing Units

Which EPU's are in place?



2009 Global Security Survey

Losing Ground

Losing Ground - survey findings

1. Security investment is spiraling down with the economy



Short term gain Long term pain

2. Social networking adds to the list of insider threats

Status Update: Risk is here



Losing Ground - survey findings

3. Outsourcing outpaces security



Outsourcing business
Outsourcing control

4. Going public about Privacy

With great power comes
great responsibility



Losing Ground - survey findings

5. Regulatory issues are moving to the forefront



Good boy

6. Virtual and physical security worlds collide

Body & Mind



What have we learned

- It's not impossible, it's just very, very improbable
- Smoking out the correlations
- Planning is just the beginning



Questions & Answers

Jacques Buith

Partner

Enterprise Risk Services

Laan van Kronenburg 2
1183 AS Amstelveen

The Netherlands

Tel: + 31 20 454 7431

Mobile: +31 65 585 3449

jbuith@deloitte.nl

Member of

Deloitte Touche Tohmatsu

