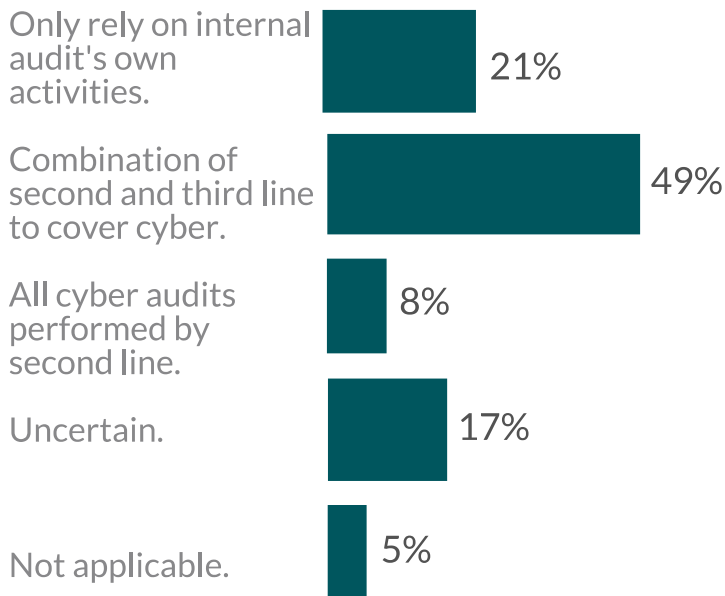


Technology disruptions are increasing the demand for cyber-related audits. More than two-thirds of participants in an FSAC webinar on cybersecurity said their internal audit function has performed cyber-related audits. Most said their functions use a combination of second line and third line of defense resources for technology/cyber testing, and outsourcing is common.

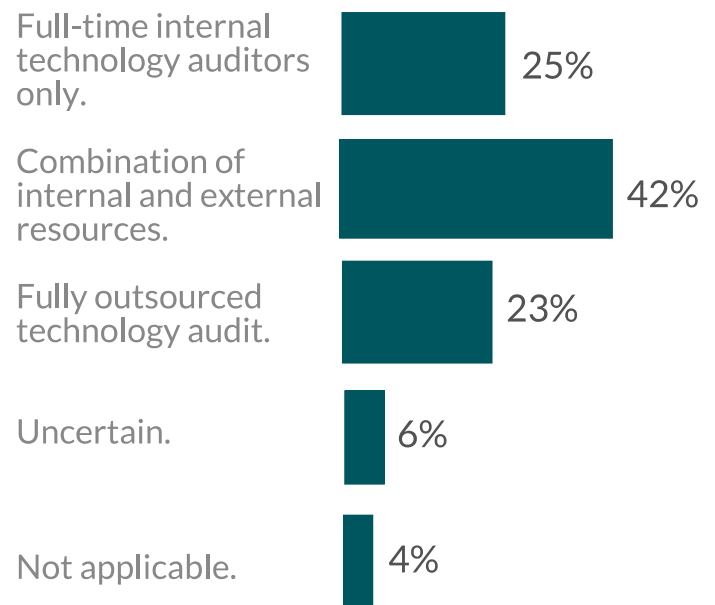
Internal Audit Performs Cyber-related Audits



Functions Relied on for Technology/Cyber Testing



Resources Used for Technology Audits



Source: Polling questions from the FSAC May 2017 webinar titled *Cybersecurity: How Does Internal Audit Keep Up?* presented by Khalid Wasti, a partner in PwC Internal Technology Audit Solutions. Webinar attendees are members of the FSAC. Internal audit staff levels: CAE (20%), direct report CAE (8%), audit manager (20%), staff (39%), other or not applicable (13%). n = 348.

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