INTERNAL AUDIT REPORT

WEBSITE CONTENT & SECURITY
CBC.GOV.KY

CUSTOMS & BORDER CONTROL

Audit Reference 2020-Q1-03

AUGUST 2020

INTERNAL
AUDIT SERVICE
CAYMAN ISLANDS GOVERNMENT

1. Introduction & Objectives

1.1. The Internal Audit Service (IAS) conducted a content and security review of the Customs & Border Control public facing website, www.cbc.gov.ky. This was undertaken during 2020 Q2 and Q3 as part of the agreed 2020 Internal Audit Plan.

1.2. The engagement objectives, agreed with the CBC Director in May 2020, were to provide independent assurance that:

- There are no identifiable technical vulnerabilities on the website;
- The ability to make changes to the website is appropriately controlled;
- The site can be restored in the event of a malicious breach or hardware failure; *and*
- The content on the website is current and functional as intended.

2. Audit Scope / Limitations on Work Undertaken

2.1. The audit scope was limited to the www.cbc.gov.ky website.

2.2. There were no limitations encountered during the course of the audit that impacted our ability to meet the agreed objectives.

3. Audit Methodology

3.1. The following steps were taken in order achieve the stated objectives:

- Discussion with relevant personnel and stakeholders;

- Review of the web-hosting contract;

- Review of content and general functionality of the website; *and*

- Testing for technical vulnerabilities.

4. Audit Conclusion

4.1. Based on the work undertaken and the evidence reviewed, the IAS concludes:

Are there any identifiable technical vulnerabilities?

"█████████ vulnerabilities have been identified including the ██████
██

Controls over these areas need strengthening to adequately protect the website from the growing risk of cyber-attack."

Is the ability to make changes to the website appropriately controlled?

"Controls covering the authoring of content on the website were found to be adequate with ██
██

Can the website be restored in the event of disaster?

"Website back-up and restoration is managed under agreement ██████████
██████████████ Whilst arrangements appear robust, ████████████████
██
████████████████████████

Is the website content current and functioning as intended?

"In most cases, the website content was found to be current, appropriate and functional. However there were some significant exceptions ████████████
████████████████████████████████████

4.2. Our overall conclusion is made to help inform management action. In addition, we have made 2 recommendations designed to protect or enhance government operations. Management have accepted these with the expected implementation dates shown, and subject to any comments made, in the subsequent recommendations section of this report.

5. Recommendations & Management Responses / Action Plan

5.1. Recommendations are made with the intent to protect or enhance government operations. They are categorized as either high or standard priority. A recommendation is considered to be high priority if not implementing it is likely to result in any of the following:

- Substantial losses to the entity;
- Serious failure to comply with legal or regulatory requirements;
- Serious reputational damage to the entity;
- Inaccurate management information for important decision making purposes; *or*
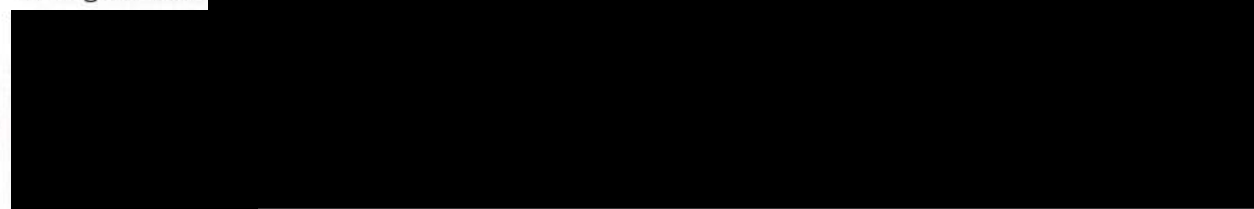- A material impact on financial reporting.

HIGH PRIORITY RECOMMENDATIONS

1	*Develop an action plan to address the technical website issues identified during the course of the audit review.*
	Management Response:
	Technical observations have been reviewed. The basis for and urgency associated with these recommendations are duly noted and appreciated. By way of brief background, CBC's website is managed / overseen by a team at our Ministry. It should be meaningful if the team there has an opportunity to expand on this.
	Website management is being discussed between MEBC and CBC's SMT based on the current arrangements. ███████████████████████████████████
	If it will assist with back ground, earlier dialog can be shared.
	Recommendation Owner: *Target Implementation Date:* Currently Ministry of EBC **To be determined** *(see response for explanation)*

STANDARD PRIORITY RECOMMENDATIONS

2	*Develop an action plan to address the content related website issues identified during the course of the audit review.*
	Management Response:
	Please refer to considered response at *High Priority Recommendation* number 1 above.
	Recommendation Owner: *Target Implementation Date:* Currently Ministry of EBC To be determined *(see response for explanation)*

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