

SEC-09

State CIO Adopted: November 16, 2023

TSB Approved: November 28, 2023

Sunset Review: November 28, 2026



Replaces:

IT Security Standard 141.10 (1.6)

December 11, 2017

IT SECURITY AUDIT AND ACCOUNTABILITY POLICY

See Also:

RCW [43.105.054](#) WaTech Governance

RCW [43.105.052](#) Powers and duties of agency—Application to higher education, legislature, and judiciary.

RCW [43.105.020](#) (22) "State agency"

RCW [43.105.450](#) Office of Cybersecurity

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1. Agencies must ensure an audit is performed once every three years to determine compliance with WaTech's [Information Technology \(IT\)](#) security policies and standards.

- a. Ensure the audit is approved by a qualified individuals accredited by an authorizing body, such as Information Systems Audit and Control Association (ISACA), Institute of Internal Auditors (IIA), American Institute of Certified Public Accountants (AICPA) or another nationally recognized information technology auditing certification.
- b. Agencies must refer auditors to the State Auditor's Office (SAO) to ensure information security audits are performed in accordance with the SAO's agreed upon procedures.
- c. The auditor must be independent of the agency's IT organization but may be within the agency.
- d. Submit the triennial audit notice of completion to the State Chief Information Security Officer [risk management mailbox](#) within thirty calendar days of the final audit report.
- e. Maintain documentation showing the results of the audit according to applicable records retention requirements.

2. Agencies must respond to IT security audit non-conformities.

- a. Within three months of the final audit report date, agencies must identify the root causes of their audit findings.
- b. Agencies must document and implement a waiver request according to [POL-01-02-S Technology Policy and Standards Waiver Request](#)

[Standard](#) with a plan to correct audit nonconformities and track progress.

REFERENCES

1. [Definition of Terms Used in WaTech Policies and Reports.](#)
2. [POL-01-02-S Technology Policy and Standards Waiver Request Standard.](#)
3. NIST Cybersecurity Framework Mapping
 - a. Identify.Governance-1: Organizational cybersecurity policy is established and communicated.
 - b. Identify.Governance-3: Legal and regulatory requirements regarding cybersecurity, including privacy and civil liberties obligations, are understood and managed.
 - c. Identify. Supply Chain Risk Management-4: Suppliers and third-party partners are routinely assessed using audits, test results, or other forms of evaluations to confirm they are meeting their contractual obligations.
 - d. Protect.Protective Technology-1 (PR.PT-1): Audit/log records are determined, documented, implemented, and reviewed in accordance with policy.

CONTACT INFORMATION

- For questions about this policy, please email the [WaTech Policy Mailbox](#).
- For technical questions, please email the [Risk Management Mailbox](#).
- For questions regarding the SAO process, please email SAOITAUDIT@sao.wa.gov.