



Governance, audit and digital preservation

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Strategic business goals

- Profit or
- Non-profit

- Core business is digital preservation or
- Digital preservation is secondary



Legislation

- Democracy
- Buying and selling agreements
- Computer crime
- Transparency
- Privacy
- Finance
- Specific laws
- Records management



Hot issues

- Sarbanes Oxley Act, 2002, USA
 - ◇ Financial reporting, auditing, internal control, standard setting, corporate governance

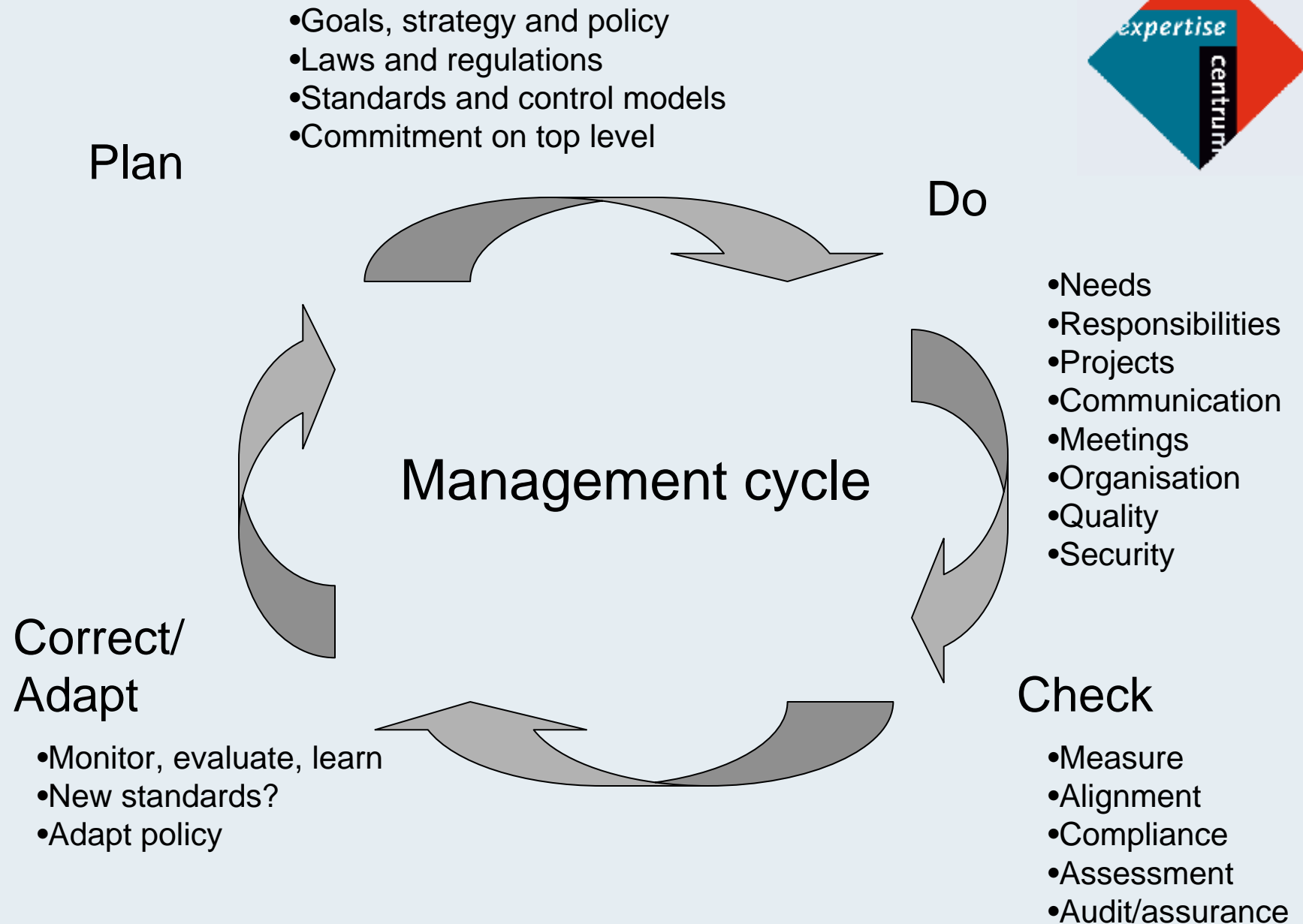
- Basel II, New Basel Capital Accord, 2003, Europe
 - ◇ Limitation of credit risks and operational risks in banking



Governance

- ❑ How to keep the ship on course?
- ❑ How to achieve objectives?
- ❑ How to timely adapt?

- ❑ Governance
 - ◆ manage, control, account for and supervise





Plan

Governance & control models



□ COSO

- ◆ USA, Internal Control Integrated Framework, 1992
- ◆ business ethics, effective internal control, corporate governance

□ COBIT

- ◆ Governance, control and audit for IT and related technology, 1996
- ◆ IT-controls support the COSO-framework

COSO



Committee of Sponsoring Organisations
of the Treadway Commission (fraudulent financial reporting)

Internal Control Integrated Framework

1. Control environment (company level)
2. Risk assessment (achieve objectives)
3. Control activities (policies, procedures, practices, general & application controls)
4. Information and communication (at all levels)
5. Monitoring of the internal control (oversight)



CobiT

- Planning and Organisation
 - ◆ strategy, quality, human resources
- Acquisition and Implementation
 - ◆ systems development and installing
- Delivery and Support
 - ◆ service levels, operations, security
- Monitoring
 - ◆ internal control, assurance, audit



Do



Business Performance

- Manage business
- Take action
- Produce
- Can be a bakery or digital preservation...



Quality and maturity of business processes

- ISO 9000 general quality
- ISO 15489 records management
- ITIL IT Infrastructure Library
- EFQM, total quality management



Information Security

- ❑ Risk analysis business processes
- ❑ Awareness
- ❑ Standard ISO 17799
- ❑ Baseline security levels
- ❑ Manager, security-officer, security manager, auditor
- ❑ Service Level Agreement (SLA and SLM)
- ❑ Certification



Check



Monitoring & Measuring

- ❑ Critical Success Factors
- ❑ Key Goal Indicators
- ❑ Key Performance Indicators

- ❑ Dashboards
- ❑ Scorecards
- ❑ Benchmarking

Auditing



- Internal audit
 - ◆ Self assessment
 - ◆ Internal Audit Service

- External audit
 - ◆ Financial auditing
 - ◆ Operational auditing
 - ◆ IT/EDP-auditing

Resources



- Business processes
 - ◇ input, throughput, output, outcome

- People
- Application systems
- Technology
- Facilities
- Data



Criteria

- Effectiveness
- Efficiency
- Confidentiality
- Integrity
- Availability
- Compliance
- Reliability



Audit approach

- ❑ Legislation, standards
- ❑ Management norms
- ❑ Audit plan
- ❑ Audit tools
- ❑ Report
- ❑ Communication

- ❑ Certification?



Correct/Adapt



Improvement

- ❑ Define maturity level
- ❑ Learn
- ❑ Take small steps
- ❑ Grow and improve quality of business processes!



Digital preservation

- ❑ No information, no control...
- ❑ Without digital preservation governance, control and audit not possible!

- ❑ Can the audit of business processes be enough or...
- ❑ Do we need a special preservation audit or certificate?



Take the challenge

- Enjoy this conference in Antwerp!



Websites

- ❑ www.coso.org
- ❑ www.isaca.org
- ❑ www.erpanet.org



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