



IT audit services

IT Risk Advisory Services



Would you like to assess your general IT control environment?
Or maybe you need an IT review with a specific focus area?

We know from our clients that it is often hard for them to define what kind of review they need exactly in order to resolve a given problem. KPMG provides a wide range of IT audit services so that we can define the scope of our review according to your individual needs. We help your company to identify and assess IT security risks and to develop a control environment which complies with Hungarian legislation and with international standards as well.

How can we help?

In the following brief summaries of our main IT audit services you will see how KPMG's Risk Advisory Services practice tailors its services to the individual needs of your enterprise.

IT due diligence

IT due diligence is an IT audit that covers an organisation's entire IT infrastructure, but focuses only on the main risk areas. It includes the audit of the designated company's IT organisation, processes, and business-critical IT infrastructure and control environment. This audit is typically requested by investors to gain information on the information technology infrastructure of a company to be acquired.

Security audit and functional audit of business systems

Within the framework of a security audit we review the security settings of business systems, reveal data security threats, control weaknesses and, if necessary, we propose implementation of appropriate security measures. During a functional audit we examine whether the company's IT systems operate according to predefined business logic and identify areas which do not comply with either efficiency or business requirements.

IT internal audit

Via supporting the operation and development of IT internal audit systems, as well as through auditing them, KPMG helps clients to maintain the security of their corporate assets. Our services cover the following areas:

- optimising IT internal audit processes
- developing IT internal audit supporting tool sets
- professional support with specific tasks (e.g. mass data analysis, uncovering fraudulent activities)
- training programmes to prepare relevant personnel for the use of IT internal audit systems.

Pre- and post-implementation reviews

For pre-implementation system audits we use a comprehensive approach to ensure that the company performs all necessary preparatory activities. Our aim is to ensure that the new system meets the stakeholders' expectations, and that necessary controls are developed and operate effectively.

During a post-implementation review, besides security aspects we review the system's functionality in order to reveal in time if the developed systems do not fully conform to specifications and business needs.

Data migration validation and support

KPMG's migration quality assurance and migration validation services support clients with planning and carrying out data migrations, as well as with their retrospective testing. The validation – the comparison of data gathered from the source and from the target systems – is carried out with data analysis software, which enables us to process large amounts of data without hindrance. If required, we issue a certificate of positive assurance.



System interface audit

Interfaces between systems have serious inherent risk. The data can be lost, altered or even duplicated; such incidents can significantly affect the operation of systems or even the general ledger data of the company. With the help of our audit techniques we can reveal functional errors and the security issues of interfaces and make suggestions for improvements.

Segregation of duties (SoD): We identify issues arising from complex access right structures and settings in business systems, particularly the inappropriate segregation of duties, conflicting roles which enable fraudulent activities. Modern ERP systems often cannot be analysed via simple methods, due to their complex nature. Therefore, we utilise various data analysis tools in our audit. We possess outstanding expertise and tools for auditing SAP access rights and SoD.

Compliance audit

During a compliance review we examine whether the requirements of a given international standard (e.g. ISO 27001, ISO 20000, ISO 22301, ISAE 3402, PCI DSS) are met. Based on the results of our audit we can prepare your company for certification or a renewal audit. Such certifications can strengthen trust in your company and provide business advantages over your competitors.

Compliance review of assurance over outsourced controls (ISAE 3402, SSAE)

ISAE 3402 and SSAE 16 are audit standards which evaluate in a formal report the design, implementation and operating effectiveness of IT controls at service organisations. Our audit is carried out in line with the standards' requirements.

IT-related legal compliance review

There are many legal regulations as well as recommendations dealing with information technology. Within the framework of our IT-related legal compliance services we identify which laws affect your company and audit whether your enterprise complies with the legal regulations. Finally, we make suggestions for the actions to be taken in order to remedy deficiencies and ensure compliance.

Security of online services

Recommendation Nr. 15/2015 of the Hungarian Central Bank ("MNB", also responsible for financial supervision), requires tighter control over financial institutions' online services dedicated to customer accounts and payments. The first step of KPMG's approach is an assessment which identifies differences between your company's services and the requirements formulated in the recommendation in question. As a second step, KPMG gives you practical advice on how to remedy deficiencies effectively and thus achieve compliance with the recommendation.

Social engineering audit and security awareness programme

Using agreed rules and methodologies, we simulate real-life social engineering attacks and, based on our results, prepare an action plan in order to help your company avoid future incidents. Our audit can be paired with a security awareness training, so that employees become more aware of attackers' techniques and of the importance of the safety measures to be complied with.

What advantages do we bring?

- With our help you can form a clear and true picture of the value-creating potential, weaknesses and future challenges related to your organisation's information technology.
- Our services prepare your enterprise for the early recognition and standard-compliant management of risks which arise during its business operations.
- You can reduce the possibility of financial damages resulting from unintended or intentional mistakes or from malicious external attacks.
- As independent auditors we can verify the adequate operation of your organisation's IT systems for supervisory authorities.

If our service offering has aroused your interest, please contact us for further details via the following contact information.

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