



**MSECB Certification - ISO 9001:2015, ISO/IEC 27001:2022 and ISO/IEC 27018:2019**

*Management System Audit Report*

*of* **Company ABC**



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This audit is based on a sampling process of the available information and the auditors nor MSECB can guarantee that all, if any, non-conformities have been discovered.

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Place, and Date

To Mr. John Smith (example)

Organization Name

I have audited the Management System (MS) of Company ABC from January 1st to January 5th 2022.The main objective of this audit was to assess if the MS has been successfully implemented and effecticve, as well as to evaluate the conformance of the organization to the ISO 9001:2015, ISO/IEC 27001:2022, and ISO/IEC 27018:2019 requirements. Based on these assessments and evaluations, a decision has been made whether or not to recommend your organization for certification against ISO 9001:2015, ISO/IEC 27001:2022, and ISO/IEC 27018:2019.

The audit team has conducted the audit based on the organization’s defined processes in correspondence with the audit plan. The audit conducted by a professional team was a process-based audit with a focus on the significant aspects, risks and objectives. The audit was conducted in accordance with the ISO 19011 and ISO 17021 standards, which are accepted worldwide. Those standards require our audit team to plan and perform the audit in order to acquire reasonable assurance whether your company’s management system is effective and all requirements of ISO 9001:2015, ISO/IEC 27001:2022, and ISO/IEC 27018:2019 have been met.

During the course of the audit process, the management system has proven overall conformity with the requirements of the standard. The audit team has concluded that your organization has established and preserved its management system according to the requirements of the standard and proved the ability of the system to consistently achieve the approved requirements for the services within the scope of your organization and also on your organization’s policy and objectives.

The conformance level with the standard can still be improved despite the fact that no nonconformities have been found during the audit. This was a sample based audit.

Referring to the results of the audit process and the demonstration of the organization’s development and maturity, the audit team recommends that your organization’s management system should be certified to ISO 9001:2015, ISO/IEC 27001:2022, and ISO/IEC 27018:2019.

Name Surname

Audit Team Leader

# Audit information

## Organization information

|  |  |
| --- | --- |
| **Company name:** |  |
| **Contract number:** |  |
| **Phone number:** |  |
| **Website:** |  |
| **Total number of employees:** |  |
| **Total number of employees within the scope:**Please provide justification for the employees that are not included in the certification scope. |  |
|  |
| **Contact name:** |  |
| **Contact email:** |  |
| **Contact phone:** |  |

|  |
| --- |
| Sites: |
| **Site #** | **Street Address** | **City** | **State, Province, Country** | **Zip Code** | **# of Employees** |
| 1 (main) |  |  |  |  |  |
| 2 |  |  |  |  |  |
| 3 |  |  |  |  |  |
| 4 |  |  |  |  |  |

## Audit information

|  |  |
| --- | --- |
| **Audit standard(s):** |  |
| **Audit type:** | [ ]  Initial Audit | [ ]  Surveillance 1 |
| [ ]  Recertification | [ ]  Surveillance 2 |
| [ ]  Other: |
| **Date(s) of audit(s):** |  |
| **Duration:** |  |
| **Audit team leader:** |  |
| **Additional team member(s):** |  |
| **Additional attendees and roles:** |  |

|  |  |
| --- | --- |
| **Site #** | **Sites Audited** |
| 1 (main) | [ ]  |
| 2 | [ ]  |
| 3 | [ ]  |
| 4 | [ ]  |

## Audit Scope

|  |  |
| --- | --- |
| **Certification audit scope:** |  |
| **Date and version of scope statement:** |  |
| **Has scope changed since last audit?**  |  |
| **All scope exclusions are appropriate and justified:****Important Note\*** Excluded clauses in the audited Management System shall be put in the certificate |  |

# Audit preparation and methodology

## Audit objectives

The main purpose of this audit is to evaluate the implementation and effectiveness of the Information Security Management (ISMS) and including evaluation of conformity to the requirements of ISO 9001:2015, ISO/IEC 27001:2022, and ISO/IEC 27018:2019.

The specific objectives of this audit are to confirm that:

* The organization has determined the boundaries and applicability of the MS in scope;
* The management system conforms with all the requirements of the audit standards (Clause 4 to 10 of ISO 9001:2015, ISO/IEC 27001:2022, and ISO/IEC 27018:2019);
* The management system conforms with all applicable legal and regulatory requirements;
* The management system is capable of achieving the organization’s policies objectives
* The organization has established, implemented, maintained and continually improved its MS, including the processes needed and their interactions, in accordance with the requirements of the ISO 9001:2015, ISO/IEC 27001:2022, and ISO/IEC 27018:2019*.*

## Audit criteria

The audit criteria (the set of requirements) for this audit are used as a reference against which conformity is determined. Audit criteria included:

* the normative clauses of ISO 9001:2015, ISO/IEC 27001:2022, and ISO/IEC 27018:2019:
* Clause 4 – Context of the organization
* Clause 5 – Leadership
* Clause 6 – Planning
* Clause 7 – Support
* Clause 8 – Operation
* Clause 9 – Performance Evaluation
* Clause 10 – Improvement
* Annex A – Control objectives and controls

## Audit methodology

[Please explain the methodology used by the audit team to perform this audit, similar to the sample below]

The audit team has conducted a process-based audit focusing on the significant aspects, risks and objectives. The auditors have used audit procedures to collect evidence in sufficient quantity and quality to validate the conformity of the management system of the organization. The use of audit procedures in a systematic way reduces the audit risk and reinforces the objectivity of the audit conclusions.

The audit team has used a combination of evidence collection procedures to create their audit test plan. The audit methods used consisted of interviews, observations of activities, review of documentation and records, technical tests and analysis of sampling.

The analysis procedure allows the audit team to draw conclusions concerning a whole by examining a part. It allows the auditor to estimate characteristics of a population by directly observing a part of the whole population. The sampling method used during this audit was a systematic sampling (or interval sampling) technique with a margin error of 3 to 5 %.

Technical tests, including testing of the effectiveness of a process or control have not been performed by the auditors themselves. The operations have always been performed by the personnel of the auditee.

## Previous audit results

The results of the last audit of this system have been reviewed, in particular to assure appropriate correction and corrective action have been implemented to address any nonconformity identified. This review has concluded that:

[ ]  any nonconformity identified during previous audits has been corrected and the corrective action continues to be effective

[ ]  any nonconformity identified during previous audits hasn’t been addressed adequately and the specific issue has been re-defined in the nonconformity section of this report

[ ]  N/A (no previous audits)

## Audit planning

*The team leader of the audit has established an initial contact with the auditee to make arrangement for this audit, including scheduling the dates. The team leader has validated the feasibility of the audit, the audit objectives, the audit scope, the location and the audit criteria.*

*The audit plan was sent to the auditee and it was confirmed before the opening meeting between the audit team and the auditee.*

*The onsite audit was started with an opening meeting which has been attended by the general manager and the QMS and ISMS responsible. The MSECB profile, audit purpose, methodology, reporting system, appeal process and confidentiality were briefly presented to the client during the opening meeting.*

## Key people interviewed

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Name** | **Title** | **Department / Process** | **Opening Meeting (Yes or No)** | **Closing Meeting (Yes or No)** | **Date of interviewing** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
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|  |  |  |  |  |  |
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## MSECB complaint and appeal process

Any client may appeal any decision made by the audit team. Appeals must be in writing and are addressed using MSECB’ procedure for handling appeals and disputes. If MSECB fails to resolve the appeal to the organization’s satisfaction, the appeal can be escalated to MSECB Advisory Board.

MSECB Complaint and Appeal Procedure: [www.msecb.com](http://www.msecb.com)

# Significant audit trails followed

**Notes on usage by the auditor:**

*Under the column “Status”, please use the following key to record your assessment result for each clause:*

***A*** *= Acceptable,*

***N/A*** *= Not Applicable (Out of Scope),*

***MaNC*** *= Major Nonconformity*

***MiNC*** *= Minor Nonconformity*

***OBS*** *= Observation*

***OFI*** *= Opportunity for improvement*

*\*nonconformities are explained in “Section 4: Audit Findings”.*

*Evidence should be provided also for ‘Acceptable’ clauses.*

*If nonconformity is identified (Minor or Major), please include the number of the nonconformity in the column “No. of NC”. Detailed description of the nonconformity should be provided in Annex A – Nonconformity Report.*

*If OBS or OFI is identified, please explain in details the finding(s) in section 4.4 and 4.5.*

| **Clause Requirement** | **Status** | **Audit Evidence** | **No. of NC** |
| --- | --- | --- | --- |
| **4 Context of the organization** |
| 4.1 | Understanding the organization and its context |  |  |   |
| 4.2 | Understanding the needs and expectations of interested parties |  |  |   |
| 4.3 | Determining the scope of the ISMS |  |  |   |
| Determining the scope of the QMS |
| 4.4 | Information security management system (ISMS) |  |  |   |
| Quality management system and its processes (QMS) |
| **5 Leadership** |
| 5.1 | Leadership and commitment |  |  |   |
| 5.2 | Policy |  |  |   |
| 5.3 | Organizational roles, responsibilities and authorities |  |  |   |
| **6 Planning** |
| 6.1 | Actions to address risks and opportunities |  |  |   |
| 6.1.1 | General |  |  |  |
| 6.1.2 | Information security risk assessment |  |  |  |
| 6.1.3 | Information security risk treatment |  |  |  |
| 6.2 | Information security objectives and planning to achieve them (ISMS) |  |  |   |
| Quality objectives and planning to achieve them (QMS) |
| 6.3 | Planning of changes |  |  |  |
| **7 Support** |
| 7.1 | Resources |  |  |   |
| 7.2 | Competence |  |  |   |
| 7.3 | Awareness |  |  |   |
| 7.4 | Communication |  |  |   |
| 7.5 | Documented information |  |  |   |
| 7.5.1 | General |  |  |  |
| 7.5.2 | Creating and updating |  |  |  |
| 7.5.3 | Control of documented information |  |  |  |
| **8 Operation** |
| 8.1 | Operational planning and control |  |  |   |
| 8.2 | Information security risk assessment (ISMS) |  |  |   |
| Requirements for products and services (QMS) |
| 8.3 | Information security risk treatment (ISMS) |  |  |   |
| Design and development of products and services (QMS) |
| 8.4 | Control of externally provided processes, products and services |  |  |  |
| 8.5 | Production and service provision |  |  |  |
| 8.6 | Release of products and services |  |  |  |
| 8.7 | Control of nonconforming outputs |  |  |  |
| **9 Performance evaluation** |
| 9.1 | Monitoring, measurement, analysis and evaluation |  |  |   |
| 9.2 | Internal audit |  |  |   |
| 9.2.1 | General |  |  |  |
| 9.2.2 | Internal audit program |  |  |  |
| 9.3 | Management review |  |  |   |
| 9.3.1 | General |  |  |  |
| 9.3.2 | Management review inputs |  |  |  |
| 9.3.3 | Management review results |  |  |  |
| **10 Improvement** |
| 10.1 | Continual improvement (ISMS) |  |  |   |
| General (QMS) |
| 10.2 | Nonconformity and corrective action  |  |  |   |
| 10.3 | Continual improvement |  |  |  |
| **Additional requirement** |
| Use of logo and trademark |  |  |   |
| List of Documents reviewed |  |  |  |
| **A.5 Organizational controls** |
| A 5.1 | **Policies for information security.** Control. Information security policy and topic-specific policies shall be defined, approved by management, published, communicated to and acknowledged by relevant personnel and relevant interested parties, and reviewed at planned intervals and if significant changes occur. |  |  |  |
| Control 5.1.1 and the associated implementation guidance and other information specified in ISO/IEC 27002 apply. sector-specific guidance also applies for:- Public cloud PII protection implementation guidance- Other information for public cloud PII protection(27018) |
| A 5.2 | **Information security roles and responsibilities.** Control. Informatiion security roles and nformation responsibilities shall be defined and allocated according to the organization needs. |  |  |  |
| Control 6.1.1 and the associated implementation guidance and other information specified in ISO/IEC 27002 apply. Sector-specific guidance also applies:- Public cloud PII protection implementation guidance(27018) |
| A 5.3 | **Segregation of duties**Control. Conflicting duties and conflicting areas of responsibility shall be segregated. |  |  |  |
| A 5.4 | **Management responsibilities**Control. Management shall require all personnel to apply information security in accordance with the established information security policy, topic-specific policies and procedures of the organization. |  |  |  |
| A 5.5 | **Contact with authorities.**Control. The organization shall establish and maintain contact with relevant authorities. |  |  |  |
| A 5.6 | **Contact with special interest groups.**Control. The organization shall establish and maintain contact with special interest groups or other special security forums and professional associations. |  |  |  |
| A 5.7 | **Threat intelligence**Control. Information relating to information security threats shall be collected and analyzed to produce threat intelligence. |  |  |  |
| A 5.8 | **Information security in project management** Control. Information security shall be integrated into project management. |  |  |  |
| A 5.9 | **Inventory of information and other associated assets**Control. An inventory of information and other associated assets, including owners, shall be developed and maintained. |  |  |  |
| A 5.10 | **Acceptable use of information and other associated assets**Control. Rules for the acceptable use and procedures for handling information and other assets shall be identified, documented and implemented. |  |  |  |
| A 5.11 | **Return of assets**Control. Personnel and other interested parties as appropriate shall return all the organization’s assets in their possession upon change or termination of their employment, contract or agreement. |  |  |  |
| A 5.12 | **Classification of information**Control. Information shall be classified according to the information security needs of their organization based on confidentiality, integrity, availability and relevant interested party requirements. |  |  |  |
| A 5.13 | **Labelling of information** Control. An appropriate set of procedures for information labelling shall be developed and implemented in accordance with the information classification scheme adopted by the organization. |  |  |  |
| A 5.14 | **Information transfer**Control. Information transfer rules, procedures, or agreements shall be in place for all types of transfer facilities within the organization and between the organization and other parties. |  |  |  |
| Control 13.2.1 and the associated implementation guidance and other information specified in ISO/IEC 27002 apply. Sector-specific guidance also applies:- Public cloud PII protection implementation guidance (27018) |
| A 5.15 | **Access control**Control. Rules to control physical and logical access to information and other associated assets shall be established and implemented based on business and information security requirements. |  |  |  |
| Control 9.2.1 and the associated implementation guidance and other information specified in ISO/IEC 27002 apply. The following sector-specific guidance also applies.- Public cloud PII protection implementation guidance (27018) |
| A 5.16 | **Identity management**Control. The full life cycle of identities shall be managed. |  |  |  |
| A 5.17 | **Authentication information**Control. Allocation and management of authentication information shall be controlled by a management process, including advising personnel on appropriate handling of authentication information. |  |  |  |
| A 5.18 | **Access rights**Control. Access rights to information and other associated assets shall be provisioned, reviewed, modified and removed in accordance with the organization’s topic-specific policy on and rules for access control. |  |  |  |
| A 5.19 | **Information security in supplier relationships** Control. Processes and procedures shall be defined and implemented to manage the information security risk associated with the use of supplier’s products or services. |  |  |  |
| A 5.20 | **Addressing information security within supplier agreements**Control. Relevant information security requirements shall be established and agreed with each supplier based on the type of supplier relationship. |  |  |  |
| A 5.21 | **Managing information security in the information and communication technology (ICT) supply chain**Control. Processes and procedures shall be defined and implemented to manage the information security risks associated with the ICT products and services supply chain. |  |  |  |
| A 5.22 | **Monitoring, review and change management of supplier services.**Control. The organization shall regularly monitor, review, evaluate and manage change in supplier information security practices and service delivery. |  |  |  |
| A 5.23 | **Information security for use of cloud services**Control. Processes for acquisition, use, management and exit from cloud services shall be established in accordance with the organization’s information security requirements. |  |  |  |
| A 5.24 | **Information security incident management planning and preparation**Control. The organization shall plan and prepare for managing information security incidents by defining, establishing and communicating information security incident management processes, roles and responsibilities. |  |  |  |
| Control 16.1.1 and the associated implementation guidance and other information specified in ISO/IEC 27002 apply. The following sector-specific guidance also applies.- Public cloud PII protection implementation guidance (27018) |
| A 5.25 | **Assessment and decision on information security events** Control. The organization shall assess information security events and decide if they are to be categorized as information security incidents. |  |  |  |
| A 5.26 | **Response to information security incidents**Control. Information security incidents shall be responded to in accordance with the documented procedures. |  |  |  |
| A 5.27 | **Learning from information security incidents**Control. Knowledge gained from information security incidents shall be used to strengthen and improve the information security controls. |  |  |  |
| A 5.28 | **Collection of evidence**Control. The organization shall establish and implement procedures for the identification, collection, acquisition and preservation of evidence related to information security events. |  |  |  |
| A 5.29 | **Information security during disruption**Control. The organization shall plan how to maintain information security at an appropriate level during disruption. |  |  |  |
| A 5.30 | **ICT refines for business continuity.**Control. ICT Readiness shall be planned, implemented, maintained and tested based on business continuity objectives and ICT continuity requirements. |  |  |  |
| A 5.31 | **Legal, statutory, regulatory and contractual requirements** Control. Legal, statutory, regulatory and contractual requirements related to information security and the organization’s approach to meet these requirements shall be identified, documented and kept up to date. |  |  |  |
| A 5.32 | **Intellectual property rights**Control. The organization shall implement appropriate procedures to protect intellectual property rights. |  |  |  |
| A 5.33 | **Protection of records**Control. Record shall be protected from loss, destruction, falsification, unauthorized access and unauthorized release. |  |  |  |
| A 5.34 | **Privacy protection of personal identifiable information (PII)**Control. The organization shall identify and meet the requirements regarding the preservation of privacy and protection of PII according to applicable laws and regulations and contractual requirements. |  |  |  |
| A 5.35 | **Independent review of information security**Control. The organization’s approach to managing information security and its implementation including people, processes and technologies shall be reviewed independently at planned intervals, or when significant changes occur. |  |  |  |
| Control 18.2.1 and the associated implementation guidance and other information specified in ISO/IEC 27002 apply. Sector-specific guidance also applies.- Public cloud PII protection implementation guidance (27018) |
| A 5.36 | **Compliance with policies, rules and standards for information security**Control. Compliance with the organization’s information security policy, topic-specific policies, rules and standards shall be regularly reviewed. |  |  |  |
| A 5.37 | **Documented operating procedures.**Control. Operating procedures for information processing facilities shall be documented and made available to personnel who need them. |  |  |  |
| **A.6 People controls**  |
| A 6.1 | **Screening**Control. Background verification checks on all candidates to become personnel shall be carried out prior to joining the organization and on an ongoing basis taking into consideration applicable laws, regulations and ethics and be proportional to the business requirements, the classification of the information to be accessed and the perceived risks. |  |  |  |
| A 6.2 | **Terms and conditions of employment**Control. The employment contractual agreements shall state the personnel’s and the organization’s responsibilities for information security. |  |  |  |
| A 6.3 | **Information security awareness education and training**Control. Personnel of the organization and relevant interested parties shall receive appropriate information security awareness, education and training and regular updates of the organization’s information security policy, topic-specific policies and procedures, as relevant for their job function. |  |  |  |
| Control 7.2.2 and the associated implementation guidance and other information specified in ISO/IEC 27002 apply. Sector-specific guidance also applies:-Public cloud PII protection implementation guidance-Other information for public cloud PII protection(27018) |
| A 6.4 | **Disciplinary process** Control. A disciplinary process shall be formalized and communicated to take actions against personnel and other relevant interested parties who have committed an information security policy violation. |  |  |  |
| A 6.5 | **Responsibilities after termination or change of employment.**Control. Information security responsibilities and duties that remain valid after termination or change of employment shall be defined, enforced and communicated to relevant personnel and other interested parties. |  |  |  |
| A 6.6 | **Confidentiality or non-disclosure agreements** Control. Confidentiality or non-disclosure agreements reflecting the organization’s needs for the protection of information shall be identified, documented, regularly reviewed and signed by personnel and other relevant interested parties. |  |  |  |
| A 6.7 | **Remote working**Control. Security measures shall be implemented when personnel are working remotely to protect information accessed, processed or stored outside the organization’s premises. |  |  |  |
| A 6.8 | **Information security event reporting**Control. The organization shall provide a mechanism for personnel to report observed or suspected information security events through appropriate channels in timely manner. |  |  |  |
| **A.7 Physical controls**  |
| A 7.1 | **Physical security perimeters**Control. Security perimeters shall be defined and used to protect areas that contain information and other associated assets. |  |  |  |
| A 7.2 | **Physical entry**Control. Secure areas shall be protected by appropriate entry controls and access points. |  |  |  |
| A 7.3 | **Securing offices, rooms and facilities**Control. Physical security for offices, rooms and facilities shall be designed and implemented. |  |  |  |
| A 7.4 | **Physical security monitoring**Control. Premises shall be continuously monitored for unauthorized physical access. |  |  |  |
| A 7.5 | **Protecting against physical and environmental threats**Control. Protection against physical and environmental threats, such as natural disasters and other intentional or unintentional physical threats to infrastructure shall be designed and implemented. |  |  |  |
| A 7.6 | **Working in secure areas**Control. Security measures for working in secure areas shall be designed and implemented. |  |  |  |
| A 7.7 | **Clear desk and clear screen**Control. Clear desk rules for papers and removable storage media and clear screen rules for information processing facilities shall be defined and appropriately enforced. |  |  |  |
| A 7.8 | **Equipment siting and protection**Control. Equipment shall be sited securely and protected. |  |  |  |
| A 7.9 | **Security of assets off-premises**Control, Off-site assets shall be protected. |  |  |  |
| A 7.10 | **Storage media**Control. Storage media shall be managed through their life cycle of acquisition, use, transportation and disposal in accordance with the organization’s classification scheme and handling requirements. |  |  |  |
| A 7.11 | **Supporting utilities**Control. Information processing facilities shall be protected from power failures and other disruptions caused by failures in supporting utilities. |  |  |  |
| A 7.12 | **Cabling security**Control. Cables varying power, data or supporting information services shall be protected from interception, interference or damage. |  |  |  |
| A 7.13 | **Equipment maintenance**Control. Equipment shall be maintained correctly to ensure availability, integrity and confidentiality of information. |  |  |  |
| A 7.14 | **Secure disposal or re-use of equipment**Control. Items of equipment containing storage media shall be verified to ensure that any sensitive data and licensed software has been removed or securely overwritten prior to disposal or re-use. |  |  |  |
| Control 11.2.7 and the associated implementation guidance and other information specified in ISO/IEC 27002 apply. Sector-specific guidance also applies:- Public cloud PII protection implementation guidance (27018) |
| **A.8 Technological controls**  |
| A 8.1 | **User end point devices**Control. Information stored on, processed by or accessible via user end point devices shall be protected. |  |  |  |
| A 8.2 | **Privileged access rights**Control. The allocation and use of privileged access rights shall be restricted and managed. |  |  |  |
| A 8.3 | **Information access restriction** Control. Access to information and other associated assets shall be restricted in accordance with the established topic-specific policy on access control. |  |  |  |
| A 8.4 | **Access to source code** Control. Read and write access to source code, development tools and software libraries shall be appropriately managed. |  |  |  |
| A 8.5 | **Secure authentication**Control. Secure authentication technologies and procedures shall be implemented based on information access restrictions and the topic-specific policy on access control. |  |  |  |
| A 8.6 | **Capacity management**Control. The use of resources shall be monitored and adjusted in line with current and expected capacity requirements |  |  |  |
| A 8.7 | **Protection against malware**Control. Protection against malware shall be implemented and supported by appropriate user awareness. |  |  |  |
| A 8.8 | **Management of technical vulnerabilities**Control. Information about technical vulnerabilities of information systems in use shall be obtained, the organization’s exposure to such vulnerabilities shall be evaluated and appropriate measures shall be taken. |  |  |  |
| A 8.9 | **Configuration management**Control. Configurations, including security configurations, of hardware, software, services and networks shall be established, documented, implemented, monitored and reviewed. |  |  |  |
| A 8.10 | **Information deletion**Control. Information stored in information systems, devices or in any other storage media shall be deleted when no longer required. |  |  |  |
| A 8.11 | **Data masking**Control. Data masking shall be used in accordance with the organization’s topic-specific policy on access control and other related topic-specific policies, and business requirements, taking applicable legislation into consideration. |  |  |  |
| A 8.12 | **Data leakage prevention** Control. Data leakage prevention measures shall be applied to systems, networks and any other devices that process, store or transmit sensitive information. |  |  |  |
| A 8.13 | **Information backup**Control. Backup copies of information, software and systems shall be maintained and regularly tested in accordance with the agreed topic-specific policy on backup. |  |  |  |
| Control 12.3.1 and the associated implementation guidance and other information specified in ISO/IEC 27002 apply. Sector-specific guidance also applies:- Public cloud PII protection implementation guidance (27018) |
| A 8.14 | **Redundancy of information processing facilities**Control. Information processing facilities shall be implemented with redundancy sufficient to meet availability requirements. |  |  |  |
| A 8.15 | **Logging**Control. Logs that record activities, exceptions, faults and other relevant events shall be produced, stored, protected and analyzed. |  |  |  |
| Control 9.4.2 and the associated implementation guidance and other information specified in ISO/IEC 27002 apply. Sector-specific guidance also applies:- Public cloud PII protection implementation guidance (27018) |
| Control 12.4.1 and the associated implementation guidance and other information specified in ISO/IEC 27002 apply. Sector-specific guidance also applies:- Public cloud PII protection implementation guidance (27018) |
| Control 12.4.2 and the associated implementation guidance and other information specified in ISO/IEC 27002 apply. Sector-specific guidance also applies:- Public cloud PII protection implementation guidance (27018) |
| A 8.16 | **Monitoring activities** Control. Networks, systems and applications shall be monitored for anomalous behavior and appropriate actions taken to evaluate potential information security incidents. |  |  |  |
| A 8.17 | **Clock synchronization**Control. The clock of information processing systems used by the organization shall be synchronized to approved time sources. |  |  |  |
| A 8.18 | **Use of privileged utility programs**Control. The use of utility programs that can be capable of overriding system and application controls shall be restricted and tightly controlled. |  |  |  |
| A 8.19 | **Installation of software on operational systems**Control. Procedures and measures shall be implemented to securely manage software installation on operational systems. |  |  |  |
| A 8.20 | **Networks security** Control. Networks and network devices shall be secured, managed and controlled to protect information in systems and applications. |  |  |  |
| A 8.21 | **Security of network services** Control. Security mechanisms, service levels and service requirements of network services shall be identified, implemented and monitored. |  |  |  |
| A 8.22 | **Segregation of networks**Control. Groups of information services, users and information systems shall be segregated in the organization’s networks. |  |  |  |
| A 8.23 | **Web filtering**Control. Access to external websites shall be managed to reduce exposure to malicious content. |  |  |  |
| A 8.24 | **Use of cryptography**Control. Rules for the effective use of cryptography, including cryptographic key management, shall be defined and implemented. |  |  |  |
| Control 10.1.1 and the associated implementation guidance and other information specified in ISO/IEC 27002 apply. The Sector-specific guidance also applies:- Public cloud PII protection implementation guidance (27018) |
| Control 10.1.2 and the associated implementation guidance and other information specified in ISO/IEC 27002 apply. The Sector-specific guidance also applies:- Public cloud PII protection implementation guidance (27018) |
| A 8.25 | **Secure development life cycle**Control. Rules for the secure development of software and systems shall be established and applied. |  |  |  |
| A 8.26 | **Application security requirements**Control. Information security requirements shall be identified, specified and approved when developing or acquiring applications. |  |  |  |
| A 8.27 | **Secure system architecture and engineering principles** Control. Principles for engineering secure systems shall be established, documented, maintained, and applied to any information system development activities. |  |  |  |
| A 8.28 | **Secure coding**Control. Secure coding principles shall be applied to software development. |  |  |  |
| A 8.29 | **Security testing in development and acceptance** Control. Security testing processes shall be defined and implemented in development life cycle. |  |  |  |
| A 8.30 | **Outsourced development** Control. The organization shall direct, monitor and review the activities related to outsourced system development. |  |  |  |
| A 8.31 | **Separation of development, test and production environments** Control. Development, testing and production environments shall be separated and secured. |  |  |  |
| Contol 12.1.4 and the associated implementation guidance and other information specified in ISO/IEC 27002 apply. Sector-specific guidance also applies:- Public cloud PII protection implementation guidance (27018) |
| A 8.32 | **Change management**Control. Changes to information processing facilities and information systems shall be subject to change management procedures. |  |  |  |
| A 8.33 | **Test information**Control. Test information shall be appropriately selected, protected and managed. |  |  |  |
| A 8.34 | **Protection of information systems during audit testing**Control. Audit tests and other assurance activities involving assessment of operational systems shall be planned and agreed between the tester and appropriate management. |  |  |  |

**Annex A**(normative)

|  |  |  |  |
| --- | --- | --- | --- |
| **Controls Requirements** | **Status** | **Audit Evidence** | **No. of NC** |

|  |  |
| --- | --- |
| **ISO 27018 - Public cloud PII processor extended control set for PII protection** |   |
| **A.1** | **General (No additional controls in the standard)** |  |
| **A 2** | **Consent and choice** |   |
| A.2.1 | **Obligation to co-operate regarding PII principals’ rights** Control. The public cloud PII processor should provide the cloud service customer with the means to enable them to fulfil their obligation to facilitate the exercise of PII principals’ rights to access, correct and/or erase PII pertaining to them. |  |  |  |
| **A.3** | **Purpose legitimacy and specification** |   |
| A.3.1 | **Public cloud PII processor’s purpose** Control. PII to be processed under a contract should not be processed for any purpose independent of the instructions of the cloud service customer. |  |  |  |
| A.3.2 | **Public cloud PII processor's commercial use** Control. PII processed under a contract should not be used by the public cloud PII processor for the purposes of marketing and advertising without express consent. Such consent should not be a condition of receiving the service. |  |  |  |
| **A.4** | **Collection limitation (No additional controls are relevant to this privacy principle).** |
| **A.5** | **Data Minimization** |  |
| A.5.1  | **Secure erasure of temporary files** Control. Temporary files and documents should be erased or destroyed within a specified, documented period. |  |  |  |
| **A.6**  | **Use, retention and disclosure limitation** |  |
| A.6.1 | **PII disclosure notification** Control. The contract between the public cloud PII processor and the cloud service customer should require the public cloud PII processor to notify the cloud service customer, in accordance with any procedure and time periods agreed in the contract, of any legally binding request for disclosure of PII by a law enforcement authority, unless such a disclosure is otherwise prohibited. |  |  |  |
| A.6.2 | **Recording of PII disclosures**Control. Disclosures of PII to third parties should be recorded, including what PII has been disclosed, to whom and at what time. |  |  |  |
| **A.7** | **Accuracy and quality (No additional controls are relevant to this privacy principle)** |
| **A.8** | **Openness, transparency and notice** |
| A.8.1 | **Disclosure of sub-contracted PII processing**Control. The use of sub-contractors by the public cloud PII processor to process PII should be disclosed to the relevant cloud service customers before their use. |  |  |  |
| **A.9** | **Individual participation and access (No additional controls are relevant to this privacy principle).** |
| **A.10** | **Accountability** |  |
| A.10.1 | **Notification of data breach involving PII** Control. The public cloud PII processor should promptly notify the relevant cloud service customer in the event of any unauthorized access to PII or unauthorized access to processing equipment or facilities resulting in loss, disclosure or alteration of PII. |  |  |  |
| A.10.2 | **Retention period for administrative security policies and guidelines** Control. Copies of security policies and operating procedures should be retained for a specified, documentedperiod on replacement (including updating). |  |  |  |
| A.10.3 | **PII return, transfer and disposal** Control. The public cloud PII processor should have a policy in respect of the return, transfer and/or disposal of PII and should make this policy available to the cloud service customer. |  |  |  |
| **A.11** | **Information security** |  |
| A.11.1 | **Confidentiality or non-disclosure agreements** Control. Individuals under the public cloud PII processor’s control with access to PII should be subject to a confidentiality obligation. |  |  |  |
| A.11.2 | **Restriction of the creation of hardcopy material** Control. The creation of hardcopy material displaying PII should be restricted. |  |  |  |
| A.11.3 | **Control and logging of data restoration** Control. There should be a procedure for, and a log of, data restoration efforts. |  |  |  |
| A.11.4 | **Protecting data on storage media leaving the premises** Control. PII on media leaving the organization's premises should be subject to an authorization procedure and should not be accessible to anyone other than authorized personnel (e.g. by encrypting the data concerned). |  |  |  |
| A.11.5 | **Use of unencrypted portable storage media and devices** Control. Portable physical media and portable devices that do not permit encryption should not be used except where it is unavoidable, and any use of such portable media and devices should be documented. |  |  |  |
| A.11.6 | **Encryption of PII transmitted over public data-transmission networks** Control. PII that is transmitted over public data-transmission networks should be encrypted prior totransmission. |  |  |  |
| A.11.7 | **Secure disposal of hardcopy materials** Control. Where hardcopy materials are destroyed, they should be destroyed securely using mechanisms such as cross-cutting, shredding, incinerating, pulping, etc. |  |  |  |
| A.11.8 | **Unique use of user IDs** Control. If more than one individual has access to stored PII, then they should each have a distinct user ID for identification, authentication and authorization purposes. |  |  |  |
| A.11.9 | **Records of authorized users** Control. An up-to-date record of the users or profiles of users who have authorized access to the information system should be maintained. |  |  |  |
| A.11.10 | **User ID management** Control. De-activated or expired user IDs should not be granted to other individuals. |  |  |  |
| A.11.11 | **Contract measures** Control. Contracts between the cloud service customer and the public cloud PII processor should specify minimum technical and organizational measures to ensure that the contracted security arrangements are in place and that data are not processed for any purpose independent of the instructions of the controller. Such measures should not be subject to unilateral reduction by the public cloud PII processor. |  |  |  |
| A.11.12  | **Sub-contracted PII processing** Control. Contracts between the public cloud PII processor and any sub-contractors that process PII should specify minimum technical and organizational measures that meet the information security and PII protection obligations of the public cloud PII processor. Such measures should not be subject to unilateral reduction by the sub-contractor. |  |  |  |
| A.11.13  | **Access to data on pre-used data storage space** Control. The public cloud PII processor should ensure that whenever data storage space is assigned to a cloud service customer, any data previously residing on that storage space is not visible to that cloud service customer. |  |  |  |
| **A.12**  | **Privacy compliance** |  |
| A.12.1  | **Geographical location of PII** Control. The public cloud PII processor should specify and document the countries in which PII can possibly be stored. |  |  |  |
| A.12.2  | **Intended destination of PII** Control. PII transmitted using a data-transmission network should be subject to appropriate controls designed to ensure that data reaches its intended destination. |  |  |  |

# Audit findings

The audit findings were communicated to the senior management of the organization during the closing meeting. The final conclusion of the audit results and recommendation by the audit team was also communicated to the management during the meeting.

## Audit finding definition

The evaluation of the audit findings is based on the following definitions:

**Major Nonconformities (MaNC)**

The **absence** or **total failure** of a **system** to meet a requirement. It may be either:

* A number of minor nonconformities against one requirement can represent a total failure of the system and thus be considered a major nonconformance; or
* Any nonconformance that would result in the probable shipment of a nonconforming product. A condition that may result in the failure or materially reduce the usability of the products or services for their intended purpose; or
* A nonconformance that judgment and experience indicate is likely either to result in the failure of the ISMS system or to materially reduce its ability to assure controlled processes and products.

**Minor Nonconformities (MiNC)**

A **nonconformance** that judgment and experience **indicate is not likely to result in the failure** of the ISMS system or **reduce its ability** to assure controlled processes or products. It may be either:

* A failure in some part of the supplier's documented ISMS system relative to a requirement; or
* A single observed lapse in following one item of a company’s ISMS system.

**Observations (OBS)**

Any issues which are **likely to become a NC,** if not treated until the next audit are marked as observations (OBS). No response is required.

**Opportunities for Improvement (OFI)**

If **certain aspects** which generally comply with the requirements of the standard should be improved, then they are marked as opportunities for improvement (OFI). These OFIs help to **improve the management system** as a whole or named processes. No response is required.

## Major nonconformities (see also Annex A)

Please explain if there are major non-conformities found during the audit.

## Minor nonconformities (see also Annex A)

Please explain if there are minor non-conformities found during the audit.

## Observations

Please list any noted observations or issues that can possibly turn to non-conformities.

## Opportunities for improvement

*Please list any noted opportunities for improvement without any specific recommendations for correction.*

## Agreed follow-up activities

Nonconformities detailed here need to be addressed through the organization’s corrective action process, in accordance with the relevant corrective action requirements of the audit standard, including actions to analyze the cause of the nonconformity, prevent recurrence, and complete the maintained records.

Corrective actions to address the identified major nonconformities, shall be carried out immediately and MSECB shall be notified of the actions taken within 30 days. To confirm the actions taken, evaluate their effectiveness, and determine whether certification can be granted or continued, a MSECB auditor will perform a follow up visit within 90 days.

Corrective actions to address the identified minor nonconformities shall be documented on an action plan and be sent for review by the client to the auditor within 30 days. If the actions are deemed to be satisfactory, they will be followed up during the next scheduled visit.

Nonconformities shall be addressed through the client’s corrective action process, including:

* Actions taken to determine the extent of and contain the specific nonconformance.
* Root Cause (results of an investigation to determine the most basic cause(s) of the nonconformance.).
* Actions taken to correct the nonconformance and, in response to the root cause, to eliminate recurrence of the nonconformance.
* Corrective action response shall be submitted to the MSECB Lead Auditor.
* Client must maintain corrective action records, including objective evidence, for at least three (3) years.

## Uncertainty / obstacles that could affect the reliability of audit conclusions

Please specify.

## Unresolved diverging opinions between the audit team & auditee

Please specify.

# Audit conclusions and audit recommendation

## System management conformance and capability

*[Please describe if the management system has proven conformity with the requirements of the audit standard and provided adequate structure to support implementation and maintenance of the management system*

*i.e:*

* *demonstration of effective implementation and maintenance of MS*
* *demonstration of established and tracking of proper key performance objectives and targets*
* *implementation of internal audit programme etc. ]*

## Audit conclusions

|  |  |
| --- | --- |
| Has there been any serious deviation from the audit plan? (If yes, please specify) | Yes [ ]  No [ ]  |
| Are there any significant issues impacting the audit program? (If yes, please specify) | Yes [ ]  No [ ]  |
| Are there any significant changes affecting the management system since last audit took place? (If yes, please list the significant changes) | Yes [ ]  No [ ]  N/A [ ]  |
| Are there any unresolved issues affecting the management system since last audit took place? (If yes, please list the unresolved issues) | Yes [ ]  No [ ]  N/A [ ]  |
| The verification of the effectiveness of the corrective action taken regarding previously identified nonconformities has been performed and is satisfactory (please list any comments if needed) | Yes [ ]  No [ ]  N/A [ ]  |
| The management system is designed to achieve the organization’s policy objectives | Yes [ ]  No [ ]  |
| The management system is designed to meet statutory, regulatory and contractual requirements | Yes [ ]  No [ ]  |
| The internal audit and management review processes are in place and adequate | Yes [ ]  No [ ]  |
| The audit was successful in meeting the stated objectives | Yes [ ]  No [ ]  |

## Recommendation

*Lead Auditor Recommendation:*

*[Please recommend whether the management system of the organization being audited, should be certified or not certified)*.

# Annex A: Nonconformity report

## Nonconformity Report

Note: If more than one nonconformity identified, please add additional nonconformity reports

|  |
| --- |
| **NON CONFORMITY REPORT** |
| **TO BE COMPLETED BY AUDITOR** | **DATE** | **ORGANIZATION** | **NC ID** |
|  |  |  |
| **STANDARD:** ISO/IEC 27001:2022 |
| **NON CONFORMITY OBSERVED IN PROCESS/AREA** |  |
| **REQUIREMENT OF THE STANDARD:**  | **CLAUSE:**  |
| **NON CONFORMITY – DESCRIPTION OF OBJECTIVE EVIDENCE** |
|  |
| **GRADE (Major/Minor)** | **LEAD AUDITOR** | **AUDITOR** | **BUSINESS PROCESS REP.** |
|  |  |  |  |
| **TO BE COMPLETED BEFORE** |
|  |
| **TO BE COMPLETED BY THE ORGANIZATION** | **ROOT CAUSE ANALYSIS (What failed in the system to allow this NC to occur ?)** |
|  |
| **CORRECTION & CORRECTIVE ACTION (What is done to solve this problem and to prevent recurrence)** |
| CORRECTION: CORRECTIVE ACTION:  |
| **VERIFICATION OF CORRECTIVE ACTIONS** | **DATE OF COMPLETION** |  |
| **ORGANIZATION REPRESENTATIVE** |  |
| **TO BE COMPLETED BY AUDITOR**  | **VERIFICATION OF CORRECTIONS / CORRECTIVE ACTIONS** | **DATE** | **STATUS** | **LEAD AUDITOR** |
|  |  |  |
| **AUDITOR COMMENTS (including evidences verified to accept the corrections/ correcive actions)** |  |

# Annex B: Certification Information

|  |
| --- |
| **GENERAL INFORMATION** |
| **Number of Certificates** (for hardcopy) |  |
| **Languages** | [ ]  English | [ ]  French |
| **Name of the company** (to be put in the certificate) |  |
| **Address** (to be put in the certificate) |  |
| **Certification Scope Statement** (to be put in the certificate)**Important Note\*** Scope Statement should be concise and shall indicate **only** the processes and procedures within the management system that were assessed during the audit. Company’s name or address should not be written in this statement as they are mentioned in dedicated spaces.For ISO 27001, it is obligatory to put SoA version as well.  |  |
| **Excluded clauses in the audited Management System** (to be put in the certificate) |  |
| **DELIVERY ADDRESS**  |
| Title (Mr., Ms.) |  |
| First name |  |
| Last name |  |
| Address |  |
| City |  |
| Country |  |
| Province/State/Region |  |
| ZIP/Postal code |  |
| Email address |  |

# Annex C: Surveillance Plan

|  |
| --- |
| **Surveillance PlanISO 9001:2015, ISO/IEC 27001:2022 and ISO/IEC 27018:2019** |
| **1**: Initial Audit**2:** Surveillance 1 Audit**3**: Surveillance 2 Audit**4**: Recertification Audit | **Plan** |
| **1****(202X)** | **2** **(202X)** | **3****(202X)** | **4****(202X)** |
| **ISO 9001:2015, ISO/IEC 27001:2022 and ISO/IEC 27018:2019 Clauses** |
| **4 Context of the organization** |
| **4.1** | Understanding the organization and its context |  |  |  |  |
| **4.2** | Understanding the needs and expectations of interested parties |  |  |  |  |
| **4.3** | Determining the scope of the information security management system |  |  |  |  |
| **4.4** | Information security management system |  |  |  |  |
| **5 Leadership** |
| **5.1** | Leadership and commitment |  |  |  |  |
| **5.2** | Policy |  |  |  |  |
| **5.3** | Organizational roles, responsibilities and authorities |  |  |  |  |
| **6 Planning** |
| **6.1** | Actions to address risks and opportunities |  |  |  |  |
| **6.2** | Information security objectives and planning to achieve them |  |  |  |  |
| **6.3** | Planning of changes |  |  |  |  |
| **7 Support** |
| **7.1** | Resources |  |  |  |  |
| **7.2** | Competence |  |  |  |  |
| **7.3** | Awareness |  |  |  |  |
| **7.4** | Communication |  |  |  |  |
| **7.5** | Documented information |  |  |  |  |
| **8 Operation** |
| **8.1** | Operational planning and control |  |  |  |  |
| **8.2** | Information security risk assessment |  |  |  |  |
| **8.3** | Information security risk treatment |  |  |  |  |
| **8.4** | Control of externally provided processes, products and services |  |  |  |  |
| **8.5** | Production and service provision |  |  |  |  |
| **8.6** | Release of products and services |  |  |  |  |
| **8.7** | Control of nonconforming outputs |  |  |  |  |
| **9 Performance evaluation** |
| **9.1** | Monitoring, measurement, analysis and evaluation |  |  |  |  |
| **9.2** | Internal audit |  |  |  |  |
| **9.3** | Management review |  |  |  |  |
| **10 Improvement** |
| **10.1** | Continual improvement/General |  |  |  |  |
| **10.2** | Nonconformity and corrective action  |  |  |  |  |
| **10.3** | Continual improvement |  |  |  |  |
| **Control objectives and controls** |
| **A.5** | Organizational controls  |  |  |  |  |
| **A.6** | People controls  |  |  |  |  |
| **A.7** | Physical Controls  |  |  |  |  |
| **A.8** | Technological controls  |  |  |  |  |
| **11. Additional requirements** |  |  |  |  |
|  | Use of Logo |  |  |  |  |
|  | List of documents included in the audited MS |  |  |  |  |
| **Notes and comments:** |  |

*For completed visits, mark “X” in the box for each clause/process covered.*

*For planned visits, mark “O” in the box for each clause/process to be covered.*