



How can the CPA profession help companies meet the challenges of managing cybersecurity risk?

A CPAs operate under principles and standards of performance that have defined the accounting profession for over 125 years.

Independence, objectivity, and skepticism are core CPA values, and CPAs must have **adequate and continuous technical training** to perform an attest engagement, whether the subject matter relates to financial statements, internal controls, cybersecurity, or other types of information. CPAs must have reason to believe that the subject matter is capable of evaluation against criteria that are suitable and available to users. Personnel working on an attest engagement must also exercise **due professional care** in the planning and performance of the engagement and the preparation of the report.

A CPAs have a broad and deep understanding of business risks and controls.

CPA firms are expert in providing **independent evaluations of controls**, with the most common example being the financial statement auditor's opinions, required by US federal law for most public companies, on the audits of financial statements and internal control over financial reporting (ICFR).

A CPAs bring to bear deep experience in IT security.

CPA firms have **thousands of IT security and audit specialists** around the globe who focus on providing services to entities on IT security-related matters and provide reports on the effectiveness of IT security controls. In fact, four of [the leading 13 information security and cybersecurity consultants](#) are public accounting firms. Cybersecurity risk is ever-present, and we're proud that the profession has **over 200,000 information security certified professionals** with CISA, CISM, CRISC, CISSP, CITP and similar credentials to help companies.

A CPAs have developed a robust cybersecurity risk management framework.

CPAs can use the AICPA's [SOC for Cybersecurity framework](#) to assist boards of directors, senior management, and other pertinent stakeholders as they evaluate the effectiveness of their organization's cybersecurity risk management programs. Equipped with framework, the CPA firm can bring together a multidisciplinary team made up of credentialed IT and information security resources, as well as CPAs whose core competencies involve evaluating risk and management's response to those risks in the form of controls. The firm also can provide an opinion on the effectiveness and description of controls management has designed to meet an organization's cybersecurity objectives.



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