Internal Audit (IA) for Social Media

Discussion Document

June 26, 2012
http://www.youtube.com/watch?v=0eUeL3n7fDs
Contents

# Who we Are
# Social Media Perspective
# Social Media Benefits and Challenges
Deloitte leverages our broad capabilities to assist clients to create value from social media.
Social Media is continuing to evolve and so the definition is also changing. Here are just some of the recent definitions.

**Wikipedia:**
Social media includes web-based and mobile based technologies which are used to turn communication into interactive dialogue among organizations, communities, and individuals. Social media is ubiquitously accessible, and enabled by scalable communication techniques.

**Merriam Webster:**
Forms of electronic communication (as Web sites for social networking and microblogging) through which users create online communities to share information, ideas, personal messages, and other content (as videos).

**About.com**
Social media is a type of online media that expedites conversation as opposed to traditional media, which delivers content but doesn't allow readers/viewers/listeners to participate in the creation or development of the content.
Social Media Includes:

Wikis, Social Networks, Blogs, Presence & Microblogging, Online Sharing of Videos & Media, and Social Bookmarking & Tagging.
Social Media Perspective

An understanding of these perspectives is important before we start defining the Internal Audit Program. These perspectives cover the social media interactions of an organization.

Organization-Internal
- Hosted on organization-owned or controlled technology
- Restricted to organization employees only (in some special cases to clients and vendors)

Organization-Public
- Hosted on organization-owned technology (like a CEO blog on organization's website) or is hosted by an external provider on their technology
- Open to public
- Sponsored by the organization or one of its business units in accordance with the organization policy

Personal
- Hosted by an external provider on their technology
- Open to public
- Not sponsored by the organization

Top risk considerations
- Technology adoption
- Lack of collaboration and sharing
- Security and privacy
- Brand / reputation
- Regulatory and Legal
- Information Leakage
- Intellectual Property
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<th>Social media benefits</th>
<th>Social media Challenges</th>
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<td><strong>2. Decrease Costs</strong></td>
<td><strong>2. The voice of the customer is amplified</strong></td>
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<td><strong>3. Companies no longer control the message or topic</strong></td>
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<td><strong>4. Messages might include negative publicity</strong></td>
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<td><strong>3. Increase Loyalty</strong></td>
<td><strong>3. When engaging several employees in the social media world, their messages and responses may not always be consistent and aligned with the strategy of the company</strong></td>
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<td><strong>4. Manage Brand Reputation</strong></td>
<td><strong>4. The use of social media sites enables users to circumvent company controls, opening up the potential to violate communication policies</strong></td>
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<td><strong>5. Education and training for employees is a key component to managing loss of information</strong></td>
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<td><strong>6. Social media drives collaboration among co-workers but can also be a major distraction in the work place</strong></td>
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- **Generate Prospects and Leads (Sales)**
  - Decrease time to market for new products
  - Increase marketing effectiveness
  - Develop new revenue opportunities
  - Leverage “interest” based marketing & advertising

- **Decrease Costs**
  - Decrease R&D costs for new products by listening to your customers (and prospects)
  - Focus on inexpensive social media tools instead of using the traditional expensive marketing channels
  - Decrease customer support costs

- **Increase Loyalty**
  - Increase customer insights and intelligence (“Voice of Customer”)
  - Improve customer experience responsiveness
  - Improve customer education, expertise and service
  - Direct contact with the customer instead of indirect through the retail channels

- **Manage Brand Reputation**
  - Increase brand awareness through social media
  - Protect brand and manage reputation
  - Benefit from spontaneous reactions from the community by connecting like-minded peers
Social media has started to impact talent: As the new generation of employees assimilates into the workforce, they will bring their online social habits with them

• One of the top reasons employees leave within their first three years of employment is a lack of connectedness and sense of belonging to the organization

• Today’s workforce is required to digest vast amounts of information, collaborate across geographical and hierarchical boundaries, and continuously multi-task and make quick decisions, all amid a flurry of distractions

• Knowledge workers are strapped for productivity, with the average employee being interrupted every three minutes during their work day

Did you know?

• 90% of employees decide to stay or leave a company within six months of employment

• 89% of new hires indicate that they do not have the necessary tools and knowledge to do their job effectively

• 52.9% Gen Y employees indicate that they can be more innovative if company’s culture embraces contribution from all levels

Social media can allow companies to connect with the next generation of employees using a channel these employees relate to

Sources:
• Deloitte Research 2008; Human Capital Institute & Corporate Executive Board 2007; SelectMinds/Intellisurvey 2007-2008; Gloria Marks, University of California at Irvine
• SelectMinds, 9/2007
• 2 Deloitte Generation Y: powerhouse of the global economy Survey, 2009
Contents
# Risk Landscape
# Social Media Assessment Overview
# Next Steps
Social Media usage presents behavioral, application and technology related risks. The risk landscape is vast and continuously evolving.

**Anticipated Risks**

| Legal & Regulatory Compliance | • Disclosure of confidential information  
|                              | • Violation of copyright laws  
|                              | • Protection of intellectual property rights  
|                              | • Legal and financial ramifications for non-compliance with industry regulations |

| Security & Privacy | • Identity theft, Social engineering  
|                   | • Ability to retain and log social media communication; data retention  
|                   | • Technical exploits: Malware, Viruses/Worms, Flash Vulnerabilities, XML injection |

| Brand and reputation damage | • Posting unfavorable or confidential information on a public site  
|                            | • Unclear behavioral expectation of end users to use social media  
|                            | • Defamation, Copyright infringement |

| Productivity loss | • Use of social media can be a distraction i.e. employees accessing non-work related social media sites  
|                  | • Acceptable use of social media |
**Social Media Risk Intelligence Map (RIM)**

Provides breakdown of social media areas – Governance, Strategy and Planning, Operations / Technology and identifies areas for which organization to focus on to help mitigate risk from social media.

### Social Media Risk Intelligence Map

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<th>Governance</th>
<th>Strategy and Planning</th>
<th>Ethics and Compliance</th>
<th>Operations</th>
<th>Technology and Infrastructure</th>
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<td>Social Media Landscape</td>
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**Guiding Principles**
- Economic Conditions/ Industry Trends
- Social Media Strategy
- Social Media Investments
- Code of Ethics
- Compliance Culture

**Board Structure and Oversight**
- Geopolitical
- Policy
- Digital Crisis Management
- Ethical Culture/Personal Ethics
- Policies and Procedures
- Innovation and Collaboration

**Social Media Technology**
- Operations / Technology and Infrastructure
- Social Media Investments
- Marketing and Communication
- Relationship Management
- Legal and Regulatory Compliance
- Corporate Culture
- Innovation, Research and Development
- Architecture
- Identity and Access Management
- Social Media Analytics
- Content Sharing (Videos, Photos)

**Reputation and Stakeholder Relations**
- Laws and Regulations
- Web 2.0 Business Model
- Change Management
- Monitoring and Auditing
- Compliance Information Management
- Knowledge Management
- Social Media Campaigns
- Online Promotion
- Corporate Service Support
- Intellectual Property
- Talent Recruitment and Management
- Concept Testing/Product Testing
- Cloud Computing
- Social Media Security
- Employee Monitoring
- Blogs

**Risk Oversight and Supervision**
- Outsourcing
- Social Media Program Evaluation
- Conflicts of Interest
- Controls and Monitoring
- Internal Communication
- Social Media Agency
- Community Management
- e-Discovery
- Performance Management
- Social Media Tools
- Privacy and Data Protection
- Influencer Monitoring
- Internet Forums

**Compliance**
- Integration with Business Processes
- Branding and Reputation
- Stakeholder Engagement
- Social Media Management
- Social Media Campaigns
- Online Promotion
- Corporate Service Support
- Intellectual Property
- Talent Recruitment and Management
- Concept Testing/Product Testing
- Cloud Computing
- Social Media Security
- Employee Monitoring
- Blogs

**Training and Development**
- Program Assessment and Evaluation
- Cyber Law Compliance
- Content Management
- Influencer Management
- Employee Productivity
- Business Continuity Management
- Social Media Identity Theft
- Social Media Measurement
- Location Based Services (LBS)

**Social Media Platforms**
- Alliances/Joint Ventures
- Knowledge Management
- Reporting and Prevention
- Supervision
- Training and Development using Social Media
- Buzz Marketing/Viral Campaigns
- Customer/Partner Feedback
- Copyright/Trademark Infringement
- Social Media Management Team
- Launch
- Mobile Devices
- Information Leakage
- Content Monitoring
- Blogs

**Influencers**
- Corporate Actions and Discipline
- Training
- Ethics Communication

**Ethics and Compliance**
- Code of Ethics
- Compliance Culture
- Integration with Business Processes
- Branding and Reputation
- Stakeholder Engagement
- Social Media Campaigns
- Online Promotion
- Corporate Service Support
- Intellectual Property
- Talent Recruitment and Management
- Concept Testing/Product Testing
- Cloud Computing
- Social Media Security
- Employee Monitoring
- Blogs

**Technology and Infrastructure**
- Operations / Technology and Infrastructure
- Social Media Investments
- Marketing and Communication
- Relationship Management
- Legal and Regulatory Compliance
- Corporate Culture
- Innovation, Research and Development
- Architecture
- Identity and Access Management
- Social Media Analytics
- Content Sharing (Videos, Photos)
Data Leakage

ISACA issues COBIT 5 for Information Security

Survey: Data leaks, employee error, BYOD top list of security threats.

San Francisco | Business Wire via ITWeb, 25 Jun 2012

INSIGHTS 2012 — Today, at the INSIGHTS 2012 conference, ISACA released COBIT 5 for Information Security, which builds on the recently released COBIT 5 framework to provide practical guidance for those interested in security at all levels of an enterprise.

ISACA’s COBIT 5 framework is the only business framework for the governance and management of enterprise IT.

In the past year, close to one in four (22%) enterprises has experienced a security breach and 21% have faced mobile device security issues, according to a global survey of more than 3 700 IT professionals who are members of ISACA.

In the next 12 months, data leaks and employee-related issues top the list of hot-button IT issues most likely to challenge an organisation’s network security. The threats were ranked in the following order:

* Data leakage (loss or breach) 17%
* Inadvertent employee mistakes 16%
* Incidents related to employees’ personal devices (BYOD) 13%
* Cloud computing 11%

* Cyber attacks 7%
* External hacking 5%
* Disgruntled employees 5%
* All of the above 19%
Strength: Phrase mentions within last 24 hours / total possible mentions
Sentiment: Generally positive to generally negative
Passion: Likelihood those talking will do so repeatedly
Reach: Number of unique authors / total number of mentions
Strength: Phrase mentions within last 24 hours / total possible mentions
Sentiment: Generally positive to generally negative
Passion: Likelihood those talking will do so repeatedly
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## Social Media Assessment Overview

### Phase 1: Project Planning and Scoping
- Preliminary discussions to understand social media/collaboration footprint
- Finalize scope, develop project plan
- Identify relevant stakeholders/Schedule interviews
- Customize Social Media Assessment program
- Develop document request

### Phase 2: Risk Identification
- Conduct workshops/interviews
- Review relevant supporting documentation and artifacts
- Identify risks and risk interactions
- Document observations
- Validate observations with stakeholders

### Phase 3: Analysis
- Collaborate with Deloitte SME and management to:
  - Assess impact risks identified
  - Develop risk ranking for each assessment area
  - Determine areas of improvement
  - Develop risk mitigation activities
  - Draft recommendations

### Phase 4: Reporting
- Prioritize recommendations and proposed initiatives
- Consolidate initiatives into an overall roadmap identifying short term and strategic goals
- Estimate level of effort
- Document Summary Report

### Time Table

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<th>Phase</th>
<th>Duration</th>
<th>Deliverables</th>
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| Project Planning and Scoping| 2-3 Weeks| - Project plan
- Scope Boundary
- Customized Assessment Program |
| Risk Identification         |          | - Workshop package
- Complete assessment program
- Preliminary Risks |
| Analysis                   |          | - Preliminary Recommendations
- Draft Report |
| Reporting                  | 1 Week   | - Final Report |

### Key Activities

- Collaborate with Deloitte SME and management to:
  - Assess impact risks identified
  - Develop risk ranking for each assessment area
  - Determine areas of improvement
  - Develop risk mitigation activities
  - Draft recommendations

### Deliverables

- Project plan
- Scope Boundary
- Customized Assessment Program
- Workshop package
- Complete assessment program
- Preliminary Risks
- Preliminary Recommendations
- Draft Report
- Final Report
Questions?
Khalid Wasti
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