# The Implementation of Information Security Audits in Public Sector: Perspective from Indonesia

**Authors :** Nur Imroatun Sholihat, Gresika Bunga Sylvana

**Abstract :** Currently, cyber attack became an incredibly serious problem due to its increasing trend all over the world. Therefore, information security becomes prominent for every organization including public sector organization. In Indonesia, unfortunately, Ministry of Finance (MoF) is the only public sector organization that has already formally established procedure to assess its information security adequacy by performing information security audits (November 2017). We assess the implementation of information security audits in the MoF using qualitative data obtained by interviewing IT auditors and by analysis of related documents. For this reason, information security audit practice in the MoF could become the acceptable benchmark for all other public sector organizations in Indonesia. This study is important because, to the best of the author's knowledge, our research into information security audits practice in Indonesia's public sector have not been found yet. Results showed that information security audits performed mostly by doing pentest (penetration testing) to MoF's critical applications.

**Keywords :** information security audit, information technology, Ministry of Finance of Indonesia, public sector organization

**Conference Title :** ICAF 2018 : International Conference on Accounting and Finance

**Conference Location :** Singapore, Singapore

**Conference Dates :** March 22-23, 2018