# INFORMATION TECHNOLOGY DUE DILIGENCE

**During your due diligence related to the purchase or sale of a company, understanding all the areas for needed improvement—from financial land mines to operational difficulties—is crucial and can make or break a deal. Information technology is no different. Our current society is ever dependent on technology, when hardly anyone understands it. Warren Averett's team can help review the technology environment for comfort and validation and expose areas of weakness. We will provide best practices for the industry and, where applicable, help construct an action plan for remediation.**

In addition to CPAs, our team includes individuals credentialed as Certified Information Technology Professionals (CITP), Certified Information System Auditors (CISA) and Certified Ethical Hackers (CEH). These individuals are equipped to review the IT environment as it relates to System and Strategy, Compliance (where applicable), Change Management, Vendor Management, Security, IT Operations, Data Management and Vulnerability Management.

## Warren Averett offers a FULL SPECTRUM of Information Technology, Internal Control, Compliance and Consulting Services.

| | LEVEL OF SERVICE | | | |
|---|---|---|---|---|
| **Options** | **Minimal** | **Low** | **Moderate** | **High** |
| IT Controls and Infrastructure Questionnaire Interview and Review | ✔ | ✔ | ✔ | ✔ |
| Cyberliability Insurance Policy Review | ✔ | ✔ | ✔ | ✔ |
| Report Including Best Practices for Areas of Improvement | ✔ | ✔ | ✔ | ✔ |
| IT Policy and Procedures Review | | ✔ | ✔ | ✔ |
| IT Risk Assessment Review[1] | | ✔ | ✔ | ✔ |
| Structure and Strategy of IT Environment | | | ✔ | ✔ |
| Change Management Testing Procedures | | | ✔ | ✔ |
| Logical Access Testing Procedures[2] | | | ✔ | ✔ |
| Data Management Testing Procedures | | | ✔ | ✔ |
| System Security Testing Procedures[3] | | | ✔ | ✔ |
| Onsite Visit with IT Personnel and Environment[4] | | | | ✔ |
| Compliance Requirement Review (HIPAA, PCI, CCPA, GDPR, etc.) | | | | ✔ |
| External Penetration Testing (ethical hacking procedures)[5] | | | | ✔ |
| Internal Vulnerability Assessment and Scanning[6] | | | | ✔ |

[1] Includes a review of the current IT Risk Assessment. If no IT Risk Assessment is completed, an additional project can be completed to include a full IT Risk Assessment.

[2] Includes current user, termination and new hire testing procedures.

[3] System security testing procedures include vouching of security measures and review of monitoring being performed by the IT department personnel.

[4] Travel costs not included in pricing. Depending on location, travel costs could be required (airfare, hotel, mileage, etc.).

[5] Pricing for external penetration testing is based on number of IP addresses (ranges from $1,000 to $2,500 per IP Address) and requires a separate engagement letter with additional fees.

[6] Pricing for internal vulnerability scanning (ranges from $300 to $600) is based on number of systems and networks to be scanned and requires onsite access to the network.

Warren Averett
CPAs AND ADVISORS