



[INFORMATION ASSURANCE]

DATA SECURITY AND ACCOUNTABILITY





Cotton & Company's information assurance services address the full spectrum of data security and accountability needs. Cotton & Company provides our clients with services tailored to their individual requirements, providing managers, decision-makers, and stakeholders with assurance that the data underlying their analyses and actions is complete, accurate, and untainted.

Our service offerings include:

- Federal Information System Controls Audit Manual (FISCAM) Reviews
- Federal Information Security Modernization Act (FISMA) Audits/Assessments
- Other Independent Assessments
- Chief Information Officer (CIO) and Chief Information Security Officer (CISO) Governance Support

FISCAM Reviews

Cotton & Company's background in public accounting has provided us with abundant experience in testing internal controls over financial reporting related to information systems. We are proficient at applying FISCAM procedures in support of financial statement audits and Office of Management and Budget Circular A-123 assessments. Based on the results of these assessments and our knowledge of FISCAM, we can also perform additional evaluations, such as National Institute of Standards and Technology (NIST) Special Publication 800-53A assessments.

FISMA Assessments

Cotton & Company has valuable experience evaluating infrastructure and information systems in place to ensure that entities are in compliance with current FISMA requirements. We have developed up-to-date checklists and programs in accordance with current Department of Homeland Security guidelines, enabling us to effectively gauge an entity's information security practices. Our services include conducting audits to support Offices of Inspectors General in their annual FISMA requirements and performing consulting projects to support CIOs and CISOs in their FISMA compliance efforts.



Other Independent Assessments

As an independent public accounting firm that reflects the rigorous standards of quality and independence for our profession, Cotton & Company can provide an objective, unbiased, and accurate independent assessment of an entity's information processing. These assessments enable our clients to make choices that support their long-term information security health. In addition to our FISCAM procedures and FISMA assessments, we provide a variety of other assessments, including, but not limited to:

- Independent Verification and Validation (IV&V)
- Security Assessment and Authorization (SA&A)
- Privacy Assessments
- Statement on Standards for Attestation Engagements (SSAE) 16/Service Organization Controls (SOC) Attestations





CIO and CISO Governance Support

Establishing a holistic infrastructure can be a daunting task; organizations must secure data, protect privacy, and continuously monitor and mitigate risks, all within the context of their mission goals and program objectives. Cotton & Company has performed numerous ongoing assessments and continuous adaptations, and the perspective we have gained from these engagements enables us to provide our clients with advice and assistance in developing and implementing an information infrastructure that effectively protects their information while actively supporting their missions. Our services in this area include, but are not limited to:

- Plan of Action and Milestones (POA&M) Management and Remediation
- Risk Management Framework Consulting
- Client Information System Security Officer Support
- SA&A
- Privacy Programs
- Audit Liaison

Cotton & Company assists each of its clients in achieving an information infrastructure uniquely tailored to their mission and objectives, one that meets structural regulatory requirements while maintaining the flexibility to adapt to emerging threats and technology advancements.



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