Appendix 2 Internal Auditing Requirements

Internal Auditing, which the Applicant conducts based on 7.2 of the ISMAP-LIU Cloud Service Registration Rules and reports on using "Form 2-3 Internal Auditing Report," shall satisfy the following requirements.

(1) It must be aligned with the criteria in 4.6.2 of Control Criteria of ISMAP.

(2) It must be implemented within one year before the assessment period listed in the Statement.

(3) All control targets of the Operation Criteria (excluding control targets defined as not applicable in the Statement) must have undergone Internal Auditing at least once in the last three years. However, this shall not apply to Internal Auditing performed before two years after the beginning of Internal Auditing of the initial registration application for ISMAP-LIU.

(4) If there are Findings[1] in the Internal Auditing, there must be an improvement plan showing that controls of those Findings have been improved or that the controls pertaining to the Findings will be improved within two months from the date of application.

(5) The importance of each of Finding in the preceding item must be evaluated based on the extent of impact and possibility of occurrence.

(6) Internal Auditing must be performed for control targets for which an Operation Criteria Finding existed in the previous Internal Auditing or external auditing.

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[1] "Findings" in Internal Auditing refers to the following matters, etc., among the results of Internal Auditing.
- There were no regulations, rules, etc., related to internal controls.
- It was not possible to confirm the execution of internal controls.
- There was a deviation from internal controls.