



**Damian Walters & Associates**  
*A division of UB Consulting, LLC*

# **Information Systems & Technology / Gramm-Leach-Bliley Act - Health Insurance Portability and Accountability Act - Payment Card Industry Audit & Assessment**

## **Summary Report**

**Prepared for**

**Butler Rowse-Oberle PLLC**

**For the period of 05/03/2020 through 05/08/2020**

The Damian Walters & Associates Information Systems & Technology / Gramm-Leach-Bliley Act - Health Insurance Portability and Accountability Act - Payment Card Industry Audit & Assessment is a comprehensive, multi-level, risk-focused audit and assessment with the primary goal of ensuring the overall safety and soundness of an organization's IT infrastructure.

Derived from rules, standards, guidelines, and recommendations developed by the Federal Financial Institutions Examination Council, Department of Health and Human Services Office for Civil Rights, Payment Card Industry Security Standards Council, and other guidance, the risk-focused audit and assessment evaluates the degree to which executives, management, staff, and vendors identify, measure, monitor, and control the existing and potential IT risks in their operations; ensures the security of critical / sensitive IT resources, organization and nonpublic personal information (NPI), protected health information (PHI), and cardholder information (CI); and provides notification following a breach of unsecured NPI, PHI, and CI.

Audit and assessment objectives:

- Determine whether executives and management have adopted and implemented adequate IT policies and procedures.
- Evaluate the ability of executives, management, staff, and vendors to recognize, assess, monitor, and control IT related risks.
- Assess whether management, staff, and vendors have sufficient expertise to adequately plan, direct, and control IT operations.

Damian Walters & Associates  
933 Fourth Ave., Lake Odessa, MI 48849  
[dwalters@damianwaltersassociates.com](mailto:dwalters@damianwaltersassociates.com) 616-558-3917  
[www.damianwaltersassociates.com](http://www.damianwaltersassociates.com)

- Determine the adequacy of internal controls and oversight to safeguard IT resources and NPI, PHI, and CI.
- Determine whether IT practices comply with organization policies and procedures, and industry, state, and federal rules, standards, guidelines, and recommendations - specifically, the rules, standards, guidelines, and recommendations addressing the security and privacy safeguards required by the Gramm-Leach-Bliley Act, Health Insurance Portability and Accountability Act, and Payment Card Industry Security Standards Council.

## Conclusion

A Damian Walters & Associates Information Systems & Technology / Gramm-Leach-Bliley Act - Health Insurance Portability and Accountability Act - Payment Card Industry Audit & Assessment was conducted for Butler Rowse-Oberle PLLC from 05/03/2020 through 05/08/2020; on-site audits and assessments were conducted for the St. Clair Shores main office. The senior IT auditor was Damian Walters (Vice President, Senior IT Compliance Auditor and Security Assessor, Damian Walters & Associates). The senior administrator was Karen Rowse-Oberle (Partner, Butler Rowse-Oberle PLLC) and the senior technician was Paul Whitney (Principal, Logic People). The letter of engagement was accepted and signed by John Butler (Partner, Butler Rowse-Oberle PLLC) on 05/29/2019. The request for documents was made on 04/09/2020. The exit meeting occurred on 05/06/2020 and was attended by John Butler, James Graham (Partner / ISO, Butler Rowse-Oberle PLLC), Paul Whitney, and Damian Walters.

The audit and assessment found the overall safety and soundness of the Butler Rowse-Oberle PLLC IT infrastructure to be intact: executives and management have adopted and implemented adequate IT policies and programs; executives, management, staff, and vendors properly identify, measure, monitor, and control existing and potential IT related risks; management, staff and vendors have sufficient expertise to adequately plan, direct, and control IT operations; controls and safeguards for NPI, PHI, CI, and organization IT resources have been adequately implemented; the organization conducts appropriate notification following a breach of unsecured NPI, PHI, and CI; and, the organization is in substantial compliance with industry, state, and federal, rules, standards, guidelines, and recommendations.

Signed,



**Damian Walters, CISA - Certified Information Systems Auditor**  
Vice President, Senior IT Compliance Auditor and Security Assessor  
[dwalters@damianwaltersassociates.com](mailto:dwalters@damianwaltersassociates.com)