



February 23, 2023

National Institute of Standards and Technology  
100 Bureau Drive  
Gaithersburg, MD 20899

**RE: IIA Comments Regarding NIST Cybersecurity Framework (CSF) 2.0 Concept Paper**

Dear Sir /Madam:

The Institute of Internal Auditors (The IIA), a founding member of The Committee of Sponsoring Organizations of the Treadway Commission (COSO), thanks the National Institute of Standards and Technology (NIST) for the opportunity to share comments on its Cybersecurity Framework (CSF) 2.0 Concept Paper.

For over 80 years, The IIA and its now more than 230,000 members across the globe have aided sound governance and risk management efforts in public- and private-sector organizations, encouraging strong internal controls and an enterprise-wide approach.

The IIA recognizes the tremendous value that NIST's many publications – especially including SP 800-53r5, SP 800-63, and SP 800-207, all of which are mentioned in the CSF 2.0 Concept Paper and throughout various IIA Global Technology Guides (GTAGs) – bring to the global understanding of enterprise technology. The IIA expects that the CSF 2.0 will also be a useful resource for organizations of all types, so we support the proposed changes that recognize the CSF's broad applicability.

One suggestion relevant to section 2.6 of the CSF 2.0 Concept Paper is that the GTAG "Auditing Identity and Access Management," which makes extensive references to NIST, ISACA, and CIS frameworks, may provide useful process-based context for NIST's effort to: "explore updates to the CSF's Identity Management, Authentication, and Access Control Category (PR.AC), including a potential re-ordering of Subcategories, to reflect the components of the digital identity model and phases of the digital identity lifecycle more clearly."

Regarding section 4.0 of the CSF 2.0 Concept Paper, The IIA concurs with NIST's proposal to add a "Govern" function to the CSF, but recommends clear delineation between the roles of the governing body, management, and independent assurance providers as described in The IIA's [Three Lines Model](#):

- o Strategic, entity-level oversight and direction provided by a governing body [governance].



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refreshed, it will be explicitly aligned with the CSF's Identify function, in a similar manner as the other two GTAGs.

We welcome the opportunity for further discussion and ask that you please contact Mat Young, the IIA's Vice President of Global Advocacy, Policy, and Government Affairs at [REDACTED] with any follow-up questions or concerns.

Sincerely,

Anthony J. Pugliese, CIA, CPA, CGMA, CITP  
President and Chief Executive Officer  
The Institute of Internal Auditors, Global Headquarters