

# INTERNAL AUDIT'S ASSISTANCE TO LOCAL GOVERNMENT ORGANIZATIONS' E-SERVICES SECURITY PROCEDURES: THE GREEK CASE

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## Abstract

The way local government organizations (LGOs) function has changed recently as a result of the ongoing developments in technology and the economy, making the need for internal audit critical (Pazarskis et al., 2022a; Pazarskis et al., 2022b; Pazarskis et al., 2020; Nerantzidis et al., 2022). LGOs like businesses must adapt to the risks and uncertainty present in an uncertain environment, hence internal audit participation is essential (Zeng et al., 2021; Lois et al., 2020; Ferry et al., 2017). Internal audit must, therefore, actively contribute to safeguarding the security of organizations' online services and operations given that its role has developed in step with modern developments (Abu-Musa, 2008). Following certain studies from the private sector, as in the public, there is a lack of research, Clark and Harrell (2013), have concentrated on corporate boards' contributions to security and concluded contributions of corporate boards to security and come to the conclusion that the corporation as a whole should invest in security. Thompson (1998) focused on cyber risks and the role of the legal system in ensuring security as he also discussed cybercrime in Australia. Information

security was advised to be approached holistically by Fielden (2011), taking into consideration both social and technological factors. To preserve the security of information systems that handle sensitive data, an internal audit is seen as essential (Eling & Schnell, 2016; Steinbart et al., 2018). In the public sector where there are no comparable studies to offer insights on LGOs, there is a research interest in carrying out practical analysis globally on the topic of internal audit-related factors and how they influence the security of information systems, thus adding to the already-existing global literature on internal audit and its significance. In the current study, we look at the elements that impact internal auditing while also affecting the security of electronic operations in LGOs. We conducted live, unstructured interviews with twelve Greek municipal executives and asked them several questions. Overall, the findings of this study demonstrate how important it is for all LGOs to ensure the security of electronic services and information systems in an era where everything is digital. Internal audit duties have expanded and altered, and it is now required to make a variety of contributions to the security of electronic services. Moreover, large LGOs do experience breaches occasionally, and they tend to get worse over time. Elected officials in LGOs pointed out that there is a great need for synergy between internal audit and the IT department to avoid attacks on the organization's e-services. The majority of employees in LGOs admitted that internal audit controls over security policies and standards demonstrate that, despite having a documented information security policy, they don't properly follow some of the essential security standards and frameworks. Last but not least, the majority of finance directors in LGOs indicated that internal auditors do not ensure that information and training programs are required and no training is given to workers even while organizations have sufficiently detailed policies on how to utilize e-services properly.

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