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PwC Cyber Security Consulting Program

Table of Contents

Program Overview:

Welcome to the PwC Cyber Security Consulting Program! We are so excited to have you here!

In an increasingly complex world, PwC helps intricate systems function, adapt and evolve so they can deliver sustained outcomes for communities and society – whether they are capital markets, tax systems or the economic systems within which business and society exist.

PwC's Cybersecurity, Risk and Regulatory platform has capabilities across industries and risk functions. During this program, you will get the opportunity to step into the shoes of a PwC team member working with a cybersecurity group within the platform, the Enterprise Risk and Control Solutions group, and complete tasks that replicate the work that this team does. You will learn how to perform a risk assessment, ask questions to a hypothetical client, assess change management controls and present a status update.

We hope this program provides a great resource for you to up-skill and strengthen your resume as you explore career options and a potential career at PwC!

Skills you will learn and practice: Research, Critical Thinking, Business Judgment, Interview Skills, Professional Networking, Document Review, Business Writing, PowerPoint, Communication.

Task One: Risk Assessment

Perform a risk assessment of the client's procure-to-pay process and identify business process and system controls.

What you'll learn:

- How to understand a process as it compiles with Sarbanes-Oxley (SOX) requirements.

What you'll do:

- Determine if controls are missing from the process and identify the risks associated with those gaps.
- Write a summary email of your findings.

Task Two: Software Development Lifecycle (SDLC) Walkthrough Questions

Select the correct questions to ask during an SDLC walkthrough meeting with the client.

What you'll learn:

- How to run a walkthrough meeting with a client.

What you'll do:

- Gather a baseline understanding of the client's process and any shortcomings.
- Determine the next appropriate question to fill in the gaps.

Task Three: IT General Controls (ITGC) Test of Design and Operating Effectiveness

Inspect evidence to determine if MedTech's change management controls are designed and operating effectively.

What you'll learn:

- How to document a Test of Design and Operating Effectiveness.

What you'll do:

- Document the Test of Design and Operating Effectiveness of the Change Management Controls.

Task Four: Controls Testing Summary Presentation

Create a one-slide summary to present a status update to MedTech Industry management.

What you'll learn:

- How to summarize your work for a senior leader.

What you'll do:

- Create a one-slide summary to present your findings.

Task 1: Risk Assessment

Review the scenario below. Then complete the program and activites.

Here is the background information on your task:

Our client for this engagement, MedTech Industries, is a non-public start-up in the healthcare industry looking to go through its Initial Public Offering (IPO) next year. Once the company goes public, it must comply with several regulations, the biggest being Sarbanes-Oxley (SOX). Based on initial conversations with company leadership, current processes would likely not fully comply with SOX requirements. Our job is to understand the current state, identify gaps, and provide recommendations for improvement.

The client has provided us with documentation to understand their processes and environment. So, to have productive conversations and provide value, we should thoroughly read these materials before meeting with the client.

The senior associate has sent you the client's documentation that explains the design of their procure-to-pay (P2P) process. The senior associate wants you to read through the document and identify existing gaps that may pose a risk for the company. Note that the documentation may not be thorough, so you may need to ask follow-up questions to better understand the current state.

Here is your task:

Read through the client's P2P Standard Operating Procedure (SOP) document in the Resources below to determine if controls are missing from the process and identify the risks associated with those gaps.

Look for articles and educational materials that explain proper P2P process design and the types of business processes and system controls that should be embedded. You can also use the documents provided by the senior associate to help you with this exercise.

Summarize your findings in an email to the senior associate, including business process gaps, system control gaps and any additional questions you have after reading the client's document.

Here are some resources to help you:

1. P2P SOP: https://cdn.theforage.com/vinternships/companyassets/CA4pBqsy4b4PdyaBP/Y3PDZbifKwLAmaeET/1657755921954/P2P%20SOP.pdf
2. What Internal Controls Are Needed for Cash Disbursement?: https://cdn.theforage.com/vinternships/companyassets/CA4pBqsy4b4PdyaBP/Y3PDZbifKwLAmaeET/1657756252029/What%20Internal%20Controls%20Are%20Needed%20for%20Cash%20Disbursement.pdf
3. ITGCs 101: https://cdn.theforage.com/vinternships/companyassets/CA4pBqsy4b4PdyaBP/Y3PDZbifKwLAmaeET/1658141155561/ITGCs%20101.pdf

Risk Gap Analysis and Email to Senior Associate

For this engagement, I conducted a comprehensive risk assessment of the Procure-to-Pay (P2P) lifecycle for MedTech Industries. My goal was to support their upcoming Initial Public Offering (IPO) by evaluating their internal controls against SOX compliance requirements.

The first task involved performing a detailed gap analysis of their Standard Operating Procedures (SOPs), where I identified critical vulnerabilities such as Segregation of Duties (SoD) conflicts.

The second task involved a professional email to the Senior Associate, summarizing the Business Process (BP) and IT General Control (ITGC) failures. In the email, I highlighted high-risk practices—automatically approving requests without validation and lack of segregation of duties—and provided follow-up questions for deeper probing. The email is structured according to the COSO framework, the industry standard for SOX compliance, to map "What Could Go Wrong" risks to specific control failures.

Subject: Follow-Up on P2P Process Review

Hi Sheryl,

I've reviewed the P2P SOP and performed a risk analysis of the business process and control gaps. Please find my summary and follow-up questions below:

Cash Disbursements Control Risks

1. Lack of supplier due diligence.
2. Purchases and payments are not validated and authorized.
3. Cash is not reconciled to bank statements.
4. Payment issuance and approval and recording of payment responsibilities are not segregated.

Business Process (BP), IT & Automated Control Gaps & Risks

1. Automated Control Gap: Purchase requisitions are automatically approved via an automated control configuration in the system. (Risk 1 and 2)
2. BP Gap: Lack of a three-way match control (PO, Goods Receipt, and Invoice). (Risk 2)
3. BP and IT Gap: Lack of segregation of duties during invoice verification since invoices are sent to the warehouse/inventory team, not Finance/Accounting. (Risk 4)
4. BP Gap: Cash disbursement (vendor payment) process is not controlled as anyone in purchasing can write checks. (Risk 4)
5. IT Gap: Insufficient access controls over the purchasing system, including the lack of a formal user access request and verification process. (Risk 4)
6. Potential BP GAP: No evidence of cash reconciliation process. (Risk 3)

Follow-Up Questions:

1. Does the client have a cash reconciliation process?
2. Does the client have other ITGCs for the purchasing system apart from access controls?
3. Does the client have documented Risk and Control Matrices (RCMs) for the P2P process and purchasing system?

I'd be glad to discuss this over a call if needed.

Thanks you!

Warm regards,
Justin Min
PwC Cyber Security Consultant

Task 2: Software Development Lifecycle (SDLC) Walkthrough Questions

Here is the background information on your task:

As MedTech Industries prepares for its IPO, it must implement a series of systems to meet regulatory requirements. Historically, they have managed payroll through Excel, but now they are implementing a complete payroll system.

The IT manager at MedTech Industries, Bob, is in town for one week and will meet with you and Sheryl, the senior associate, for 30 minutes to discuss the Software Development Life Cycle (SDLC) program for the payroll system implementation. Bob is on a tight schedule and has already declined this meeting multiple times, but his supervisor asked him to make this meeting a priority. He is known to provide very concise answers that may not always provide all information needed to understand the topic of discussion.

Sheryl will kick off the walkthrough meeting but needs your help determining the right questions. Bob has provided a standard operating procedure (SOP) for the SDLC program and expects us to read through it to have a baseline understanding of the process before we ask the questions. Sheryl anticipates potential gaps and wants you to read through the documentation and confirm if there are, in fact, shortcomings in MedTech's existing SDLC process.

Once Sheryl starts the meeting, carefully read Bob's answers and determine the next appropriate question to fill in the gaps from the SOP.

Here is your task:

1. Perform your analysis

Read through the "MedTech Industries SDLC SOP" in the Resources below and compare it to the "NIST SDLC Guide" to determine if any gaps exist between MedTech's SDLC process and leading practices.

2. Prepare for your walkthrough

Read through Sheryl's email below, review the "Audit Walkthroughs Article", and develop a strategy for how to effectively walk through the SDLC process with the IT manager, Bob.

> Hi,
>
> I quickly scanned the SDLC SOP, and it looks like they are using an industry SDLC framework straight from NIST, but they made some modifications to meet their needs. Given the modifications, I feel they may not be following all of the leading practices laid out in the NIST SDLC framework. Bob gave us 30 minutes, and he probably won't be able to meet with us in person again. Can you read their SDLC SOP and the NIST SDLC guide (industry framework that provides leading practices) to pinpoint the gaps, if any? Make sure we ask questions to get clarity. We may have to send an email or schedule a follow-up if we don't get everything.
>
> Thanks!
>
> Sheryl

3. Assist Sheryl with the walkthrough

Work through the series of questions and select the choice that will enable you to have a productive meeting with Bob. The goal is to clarify the gaps identified through your analysis.
To complete this task, answer the multiple-choice quiz questions. Start the quiz by selecting “Start your quiz” below. There are five multiple-choice questions to complete in this task.

Here are some resources to help you:

1. MedTech Industries SDLC SOP: https://cdn.theforage.com/vinternships/companyassets/CA4pBqsy4b4PdyaBP/Y3PDZbifKwLAmaeET/1657755921954/P2P%20SOP.pdf
2. NIST SDLC Guide: https://cdn.theforage.com/vinternships/companyassets/CA4pBqsy4b4PdyaBP/Y3PDZbifKwLAmaeET/1657756252029/What%20Internal%20Controls%20Are%20Needed%20for%20Cash%20Disbursement.pdf
3. Audit Walkthrough Article: https://cdn.theforage.com/vinternships/companyassets/CA4pBqsy4b4PdyaBP/Y3PDZbifKwLAmaeET/1658141155561/ITGCs%20101.pdf

SDLC Walkthrough Questions

Task 2: Software Development Lifecycle (SDLC) Walkthrough Questions

Question 1 of 6

Q1/6: Sheryl: Hi, Bob. Thank you for your time today. Could you walk us through MedTech's SDLC process? Bob: Sure. It's all in the SOP, but we have five phases: Initiation, Development, Implementation, Ops and Maintenance, and Decommission. We follow the NIST framework. What should you say next?

- ○ Great! We don't want to take much of your time, so has anything changed since the prior year?
- ○ Why did you choose the NIST Framework?
- ◉ Yes, we read through the SOP and have a good understanding of the process, but we were hoping to get some clarity on a few things.
- ○ Yes, we read through the SOP and understand the process well. Since we only have 30 minutes, can I send you my questions over email?

Great Work!
Showing you are prepared and stating why you are meeting with the client contact sets you up for a successful walkthrough.

Question 2 of 6

Q2/6: You: Yes, we read through the SOP and have a good understanding of the process, but we were hoping to get some clarity on a few things. Bob: Sure, that's fine. Based on your analysis of the SOP, what would be your first question?

- ○ Can you walk me through your Initiation process?
- ○ Are you outsourcing the development of the payroll system?
- ◉ After reading through your development process, can you expand on what kind of system testing is performed?
- ○ Why is there no mention of system testing?

Great Work!
This is the first gap that should be identified in the SOP, as the Design phase does not mention it. It may be easiest to follow the flow of process documentation to facilitate a meeting. Start at the beginning and work your way to the end of the process.

Task 2: Software Development Lifecycle (SDLC) Walkthrough Questions

Question 3 of 6

Q3/6: You: After reading through your development process, can you expand on what kind of system testing is performed? Bob: During the development phase, we perform functional and security testing. How should you proceed?

- ○ Makes sense. My next question is...
- ◉ Ok, great. Could you elaborate on the functional and security testing?
- ○ Great, thanks! That was my only question.
- ○ Pass it back to Sheryl to continue the walkthrough.

Great Work!
This option enables you to get further insight into the testing process to determine if it's sufficient or may need improvement.

Task 2: Software Development Lifecycle (SDLC) Walkthrough Questions

Question 4 of 6

Q4/6: Bob further explains functional and security testing. Sheryl nods, letting you know she's comfortable with his answer. You look back to your list of questions and proceed. You: Moving onto the Implementation phase, are design reviews performed before placing the system into operation to ensure it meets all required specifications? Bob: No, we take the requirements at face value when provided to us during planning and development. If that's what they submitted, that's what they wanted. Based on Bob's response, how would you follow up?

- ○ But NIST requires it.
- ○ Yes, I agree.
- ◉ Leading practices recommend performing design reviews to enable adherence to specifications and requirements, so this may be an area for you to consider to enhance your process.
- ○ Say nothing and move on.

Great Work!
Identifying a gap in a process is an opportunity for us to provide value to our clients by recommending a solution.

Task 2: Software Development Lifecycle (SDLC) Walkthrough Questions

Question 5 of 6

Q5/6: Bob agrees with your recommendation and takes note. He then prompts you with a question: Bob: Did you find any gaps in the maintenance section? How do you respond?

- ○ Please wait. I haven't gotten through my questions.
- ○ Look at Sheryl and let her respond.
- ○ I did not. It was actually very thorough.
- ◉ Actually, yes. I didn't see mention of configuration management and control activities for proposed or actual changes to the system. Is this something you have in place?

Great Work!

The NIST guide provides an entire section for configuration management to document proposed or actual changes to the system, so this is something MedTech Industries should consider implementing.

Task 2: Software Development Lifecycle (SDLC) Walkthrough Questions

Question 6 of 6

Q6/6: Bob: Yes, we have configuration management (CM) activities but forgot to put them in the SOP. I'll make sure we add it. But hey, I'm out of time. Thanks for the recommendations. You still have a couple of questions, but Bob is already getting out of his chair. How do you end the conversation?

- ○ Ok, thank you for your time!
- ○ Wait, can I please ask you a few more questions?
- ◉ Ok, no problem. I had a few more questions but will send them to you via email. May we schedule a quick meeting to go through the last two?
- ○ Say nothing and let Sheryl close the meeting since she kicked it off.

Great Work!

In this example, you are providing the client with two options to get back to you. Once you provide options, the client can choose the most convenient one.

Task 3: IT General Controls (ITGC) Test of Design and operating Effectiveness

Here is the background information on your task:

After your successful walkthrough of the payroll system SDLC process, Sheryl asked you to lead the walkthrough meeting for the CorpLaw system change management controls with another IT manager, John Wilkins. It was a successful meeting, and you received the information needed to start documenting the Test of Design and Operating Effectiveness of the Change Management controls.

Sheryl has shared her notes with you and asked you to document the Test of Design and Operating Effectiveness for two controls. For your benefit, she has already documented one control to show you how to mark evidence and write the walkthrough in the proper format.

Using her template and notes and supporting evidence provided by the client, create a first draft of the walkthrough, including the Test of Design and Operating Effectiveness.

Here is your task:

1. Review Sheryl's email ("Email: Walkthrough Notes - CorpLaw System") to obtain instructions on the overall task.
2. Review the "CorpLaw MedTech Industries ToD and OE template" and supporting evidence ("MedTech CorpLaw - ITS Change Management Form") resource provided by Sheryl to learn how to document a Test of Design and Operating Effectiveness.
3. Use the evidence provided to perform your Test of Design and Operating Effectiveness.
    - For Test of Design of Controls 1.2 and 1.3, use "CorpLaw Change Management ITGCs - Walkthrough Notes".
    - For Operating Effectiveness Testing of Control 1.2, use "MedTech CorpLaw - ITS Change Management Form - 1.2 Sample".
    - For Operating Effectiveness Testing of Control 1.3, use "CorpLaw Dev and Imp User List".
4. Document the results of your analysis in the "CorpLaw MedTech Industries ToD and OE template" and submit for review.

Submit the file to your senior associate in the file submission box below as an Excel file.

Here are some resources to help you:

Use the linked PDF's for helpful guidance on completing your task.

1. Email: Walkthrough Notes - CorpLaw System:
   https://cdn.theforage.com/vinternships/companyassets/CA4pBqsy4b4PdyaBP/Y3PDZbifKwLAmaeET/1680621756999/Updated_Task%203%20Email%20-%20Walkthrough%20Notes%20-%20CorpLaw%20System%20PwC%20edits.docx.pdf
2. Template - CorpLaw MedTech Industries ToD and OE:
   https://cdn.theforage.com/vinternships/companyassets/CA4pBqsy4b4PdyaBP/Y3PDZbifKwLAmaeET/1680621931766/Updated_Task%203_CorpLaw%20MedTech%20Industries%20ToD%20and%20OE.xlsx
3. MedTech CorpLaw - ITS Change Management Form:
   https://cdn.theforage.com/vinternships/companyassets/CA4pBqsy4b4PdyaBP/Y3PDZbifKwLAmaeET/1657760638683/MedTech%20CorpLaw%20-%20ITS%20Change%20Management%20Form.pdf
4. CorpLaw Change Management ITGCs - Walkthrough Notes:
   https://cdn.theforage.com/vinternships/companyassets/CA4pBqsy4b4PdyaBP/Y3PDZbifKwLAmaeET/1680621610947/Updated_Task%203%20CorpLaw%20Change%20Management%20ITGCs%20-%20Walkthrough%20Notes%20PwC%20edits.docx.pdf
5. MedTech CorpLaw - ITS Change Management Form - 1.2 Sample:
   https://cdn.theforage.com/vinternships/companyassets/CA4pBqsy4b4PdyaBP/Y3PDZbifKwLAmaeET/1657761655943/MedTech%20CorpLaw%20-%20ITS%20Change%20Management%20Form%20-%201.2%20Sample.pdf
6. CorpLaw Dev and Imp User List:
   https://cdn.theforage.com/vinternships/companyassets/CA4pBqsy4b4PdyaBP/Y3PDZbifKwLAmaeET/1657761728368/Evidence_%20CorpLaw%20Dev%20and%20Imp%20User%20List%20-%201.3.xlsx

***Note: Clicking/opening resource 2 (Template - CorpLaw MedTech Industries ToD and OE) and resource 6 (CorpLaw Dev and imp User List) will prompt an automatic .xls download.*

Test of Design and Operational Effectiveness

trol hod	Control Type					Test Type		
mated nual	Completeness, Accuracy, Validity, Restricted Access					Observation Examination Re-performance		
/M)	C	A	V	R	Annual Sample Size	(O,E,R)	Control effectiveness test attributes	Test of Design
l	x	x	x		30/45/60	E	1. There is evidence the CR exists. 2. Approvers were appropriate to approve at the date of the request. 3. For non-emergency changes, there is evidence approval was given before the change was made to production. (timeliness) 4. There is evidence an appropriate individual formally approved the promotion to production CR. (appropriate approval) 5. If user acceptance testing is required, there is evidence the user acceptance tester was independent of the person who developed the change. (cannot test own work) 6. Where possible, there is evidence testing was performed in an environment separate from development and production.	On June 24, 2022, PwC met with IT Manager John Kirkland (JK) to walk through the change management controls over the CorpLaw application, including the process for authorized, tested, an changes. PwC tested a sample of one Change Request to validate the operating effectiveness of control 1.1. **Changes are authorized** When the business identifies a need for a change in the CorpLaw application, a Change Request (CR) form is submitted to the CorpLaw Development Team mailbox. Because only company lawye the system, all CR forms are sent from Harvey Jones, head of the Legal Department, who authorizes the CR form. A member of the CorpLaw development team will review the request and appro **No exceptions noted.** **Changes are tested and approved** Upon development of the change in the CorpLaw DEV environment, the change is moved to QA, where the requestor performs User Acceptance Testing. Once the requestor has validated the ch intended, the requestor will provide official acceptance meaning the change is approved. The Change Advisory Board (CAB) then reviews the CR and provides the final approval to implement th production. CAB approvals are provided by Larry Yeo or his backup, Harry Kensington. Once the CorpLaw Dev team obtains approval for the change, the CR is marked as "Ready for Implementation" and sent to the Implementor, Rex Jones. The implementor will then migrate the c environment to the Production environment. The requestor once again tests the change to confirm it meets the requirement. If so, Rex Jones closes the ticket. If not, further investigation is req **exceptions noted.** **Test of Operating Effectiveness** PwC selected a sample of one to test the operating effectiveness of Control 1.1. Upon inspection of CR Ticket 123, it was noted a change to the CorpLaw system was authorized by Harvey Jones, Department, on Jan. 7, 2022, and approved for development by Melissa Smith, CorpLaw Dev Team Leader. Upon further inspection of the ticket, it was noted the change was developed and tested in separate DEV and QA environments and ultimately received UAT approval from the requestor, Harvey was approved by Larry Yeo of the Change Advisory Board on Jan. 15, 2022. Finally, the change was implemented by Rex Johnson on Jan. 27, 2022, two weeks after CAB approval. **No exceptions**
l	x	x	x		M	E	In the case of an emergency change, all documentation is completed and approvals obtained within one business day of the change being made in production.	On June 24, 2022, PwC met with IT Manager John Kirkland to walk through the change management controls over the CorpLaw application, including the process for emergency changes to be and approved. PwC tested a sample of one Change Request to validate the operating effectiveness of control 1.2. **Emergency Changes** Emergency changes follow the same process as non-emergency changes, with a slight change in the approval process. Instead of the standard Change Advisory Board (CAB) approval after UAT, th IT Director Scott Trist within 24 hours of the change's implementation. Scott must provide his approval and then send it for a second level approval with the CAB within five days of the change' **No design exceptions noted.** **Test of Operating Effectiveness** PwC selected a sample of one to test the operating effectiveness of Control 1.2. Upon inspection of CR Ticket 150, it was noted an emergency change to the CorpLaw system was authorized by H Law Department, on Feb. 7, 2022, and approved for development by Melissa Smith, CorpLaw Dev Team Leader. Upon further inspection of the ticket, it was noted the change was developed an DEV and QA environments and ultimately received UAT approval from the requestor, Harvey Jones. PwC inspected the approval for CR150 and noted approval was provided by Harvey Jones and not Scott Trist, the IT Director. There was also no evidence of CAB approval within five days of the implementation on Feb. 7, 2022. **Exception noted.**
l	x	x	x		30/45/60	E	There is evidence the developer was independent of the person who promoted the change. (cannot promote own work)	On June 24, 2022, PwC met with IT Manager John Kirkland to walk through the change management controls over the CorpLaw application, including ensuring appropriate segregation of duti management environment. PwC tested the population of users in both user groups to determine if any segregation of duties conflicts existed at the time of the walkthrough. To enable the segregation of developer and implementer responsiblities, two roles exist in the CorpLaw system: 1. "CorpLawDev" is granted to developers. 2. "CorpLawImp" is granted to implementers. Users in both groups should be unique, and no single user should ever have access to both roles. **No design exceptions noted.** **Test of Operating Effectiveness** PwC inspected the user lists for the CorpLaw Developers and Implementors and noted that one user (Martin France) existed in both user groups, allowing him to have both developer and imple creating a segregation of duty conflict. **Exception noted.**

View the full ToD and OE spreadsheet here.

Task 4: Controls Testing Summary Presentation

Here is the background information on your task:

After a long week of meetings and discussions with various members of MedTech Industries, it's time to summarize the work completed for the week, along with any potential control failures and process gaps you identified.

Sheryl has scheduled a meeting with Tim White, the Compliance Program Manager for MedTech Industries. Tim is responsible for confirming the company is ready to meet all regulatory requirements once they IPO, and he is keen to learn of any gaps in the existing control environment. He expects details about which controls failed, why they failed and recommendations for remediation and improvement.

You will put together the first draft of the summary for Tim. Sheryl has asked you to keep it to one slide as you only have 30 minutes with Tim, and she expects there to be a significant conversation on the two exceptions you noted in the CorpLaw change management process. Remember, when creating a presentation, less can be more. Don't crowd the slide with too many words, but make it clear to the reader what you want them to take away from the discussion. It's up to you to populate the provided template with the relevant information.

Here is your task:

1. Review the "Summary Presentation Email from Sheryl" provided below to obtain the instructions for your final task.
2. Using the "Summary Presentation Template" provided below, your walkthrough questions and answers from Task 2, and Test of Design and Operating Effectiveness from Task 3, create a one-slide summary to present your findings to the MedTech Compliance Program Manager.

Once you've completed your slide, submit your file as a PDF below. Remember, since this is your first draft, you shouldn't spend too long creating your slide.

Here are some resources to help you:

Use the linked PDF's for helpful guidance on completing your task.

1. Summary Presentation Email from Sheryl: https://cdn.theforage.com/vinternships/companyassets/CA4pBqsy4b4PdyaBP/Y3PDZbifKwLAmaeET/1657777006820/Summary%20Presentation%20Email%20from%20Sheryl%20(1).pdf
2. Template - Summary Presentation: https://cdn.theforage.com/vinternships/companyassets/CA4pBqsy4b4PdyaBP/Y3PDZbifKwLAmaeET/1657763479091/Summary%20Presentation%20Template.pptx

Controls Testing Summary Presentation Report

PwC Walkthrough and Controls Testing Summary

MEDTECH INDUSTRIES

Justin Min

Summary of Results

CorpLaw	CM 1.2 Emergency Changes	Exception noted: A sample of one emergency change tested did not follow the standard approval process. The IT Director and CAB did not approve within 5 days of implementation.	Recommendation: Review all implemented changes on a weekly basis to validate if emergency changes obtained valid approval.
	CM 1.3 Segregation of Duties	Exception noted: One developer had access to "CorpLawImp" role, creating a segregation of duties conflict.	Recommendation: Periodically review access to developer/implementer groups to ensure segregation of duties.
Payroll System SDLC	Implementation	Gap: Design reviews are not performed before placing systems into operation.	Recommendation: Design reviews should be performed before implementing to make sure it is functioning as intended.

Personal Reflection

Participating in the PwC Cyber Security Consulting Program has been an invaluable experience, offering practical insights that simulate the responsibilities of a Cyber Security Consultant at a prestigious firm like PwC. Throughout the program, I engaged in a variety of tasks that deepened my understanding of key Governance, Risk, and Compliance (GRC) concepts and enhanced my ability to apply auditing frameworks in real-world scenarios.

Each of the four tasks—ranging from conducting a comprehensive risk assessment for MedTech's Procure-to-Pay (P2P) lifecycle to performing Test of Design (ToD) and Operating Effectiveness (OE) procedures—challenged me to think critically and strategically. I gained hands-on experience with essential skills such as gap analysis, SOX compliance auditing, and stakeholder reporting. These exercises not only reinforced the importance of clear communication when presenting complex security findings but also sharpened my ability to identify and remediate control gaps effectively.

Moreover, this program has solidified my understanding of the work I want to pursue in cybersecurity consulting. The tasks mirrored the real-world challenges faced by professionals in the field, providing me with a clear roadmap of how to apply my skills to secure an organization's IT and financial infrastructure. The practical experience gained through this simulation has equipped me with the tools and confidence to excel in future roles, ensuring that I can contribute meaningfully to any organization's security posture.

Overall, the PwC Cyber Security Consulting Program has been a significant step in my professional journey, and honestly, it was a lot of fun. Bridging the gap between theoretical knowledge and practical application was fascinating, I couldn't be more excited for the rest of my journey in the ever-evolving fields of cybersecurity governance, risk, and compliance.

Certificate of Completion

pwc

Forage

Inspiring and empowering future professionals

Justin Min

Cyber Security Consulting Simulation

Certificate of Completion

January 5th, 2026

Over the period of January 2026, Justin Min has completed practical tasks in:

Risk Assessment
Software Development Lifecycle (SDLC) Walkthrough Questions
IT General Controls (ITGC) Test of Design and Operating Effectiveness
Controls Testing Summary Presentation

Tom Brunskill
CEO, Co-Founder of Forage

Enrolment Verification Code fDda2ytZe4RbuySed | User Verification Code 6956beacf76d215bcfaa943f | Issued by **Forage**