

# Role: FINANCE

## Details:

**Finance** is responsible for all financial transactions inside/outside of the Organization, including:

- Accounts Payable and Receivable
- Payroll
- All quarterly and year-end financial statements including income statements and balance sheets

The payroll system is accessed through a cloud-based portal.

Finance created an organizational policy requiring employees to verify financial account changes before approving financial transactions.

Finance has been given privileged access to sensitive financial files. Only Finance and IT have this access.

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## Things to consider in the Finance Role:

- What is the Organization's vulnerability to financial loss in the event of a cyber incident?
- What are alternative methods of payment if the payroll system is unavailable?
- Will the organization be able to pay bills/collect revenue?

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**Also Known As: CHIEF FINANCIAL OFFICER (CFO)  
– COMPTROLLER – ACCOUNTANT – AUDITOR**