After you review the audit scope, goals, and risk assessment, consider the following questions:

* What are the biggest risks to the organization?
  + **Inadequate Asset Management**: The organization lacks proper management of its assets, which could lead to vulnerabilities and security gaps going unnoticed.
  + **Lack of Controls**: Insufficient controls are in place, leaving the organization susceptible to security breaches and unauthorized access.
  + **Non-Compliance**: Botium Toys might not be compliant with U.S. and international regulations and standards. This could result in legal consequences, fines, and damage to the organization's reputation.
* Which controls are most essential to implement immediately versus in the future?
  + **Asset Management Control**: Establish proper procedures for tracking and managing all assets, ensuring an accurate inventory of equipment, software, and services.
  + **Access Control**: Implement robust access controls to restrict user permissions based on the principle of least privilege, ensuring users have only the access they need.
  + **Compliance Control**: Begin aligning the organization's processes, procedures, and systems with necessary compliance requirements.
* Which compliance regulations does Botium Toys need to adhere to, to ensure the company keeps customer and vendor data safe, avoids fines, etc.?
  + **Payment Card Industry Data Security Standard** (PCI DSS): If Botium Toys accepts credit card payments, it must comply with PCI DSS to ensure the security of payment card data.
  + **General Data Protection Regulation** (GDPR): If Botium Toys handles personal data of European Union citizens, it must comply with GDPR to protect individual privacy and data rights.
  + **Industry-Specific Regulations**: Depending on the industry in which Botium Toys operates, there may be specific regulations to follow.