KEY FINDINGS	
Some of the key findings from the participants in thi discussed below emphasize changes taking place in considered in previous CSI/FBI surveys.	
□ Unauthorized use of computer systems is on the decline, as is the reported dollar amount of annual financial losses resulting from se- curity breaches.	Rate of Return (IRR), and 25 percent using Net Present Value (NPV). Over 80 percent of the organizations conduct security audits.
 In a shift from previous years, both virus attacks and denial of service outpaced the former top cost, theft of proprietary information. Virus costs jumped to \$55 million. ☐ The percentage of organizations reporting 	The majority of organizations do not out- source computer security activities. Among those organizations that do outsource some computer security activities, the percentage of security activities outsourced is quite low.
computer intrusions to law enforcement over the last year is on the decline. The key reason cited for not reporting intrusions to law en- forcement is the concern for negative publicity. Most organizations conduct some form of economic evaluation of their security expen- ditures, with 55 percent using Return on In-	 □ The Sarbanes-Oxley Act is beginning to have an impact on information security in some industries. □ The vast majority of the organizations view security awareness training as important, although (on average) respondents from all sectors do not believe their organization in-

vests enough in this area.

vestment (ROI), 28 percent using Internal