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International Standard

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Information security, cybersecurity and privacy protection — Governance of information security

Sécurité de l'information, cybersécurité et protection de la vie privée — Gouvernance de la sécurité de l'information

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This document was prepared by ITU-T as ITU-T X.1054 (04/2021) and drafted in accordance with its editorial rules, in collaboration with Joint Technical Committee ISO/IEC JTC 1, *Information technology*, Subcommittee SC 27, *Information security, cybersecurity and privacy protection*.

This third edition cancels and replaces the second edition (ISO/IEC 27014:2020), of which it constitutes a minor revision.

The changes are as follows:

— document references have been updated to refer to the latest published versions where appropriate;

— Annex A and Annex B have been reordered to follow the order in which they are first cited in the text;

— references to ISO/IEC 27000 have been updated to reflect the change of purpose and scope of the source document (it is no longer the authoritative source for terms and definitions).

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INTERNATIONAL STANDARD ISO/IEC 27014:2026 (E)
RECOMMENDATION ITU-T X.1054

Information security, cybersecurity and privacy protection – Governance of information security

Summary

Recommendation ITU-T X.1054 | International Standard ISO/IEC 27014 provides guidance on the governance of information security.

Information security is a key issue for organizations, amplified by rapid advances in attack methodologies and technologies, and corresponding increased regulatory pressures.

The failure of an organization's information security controls can have many adverse impacts on an organization and its interested parties including but not limited to the undermining of trust.

Governance of information security is the use of resources to ensure effective implementation of information security, and provides assurance that:

- directives concerning information security will be followed; and
- the governing body will receive reliable and relevant reporting about information security related activities.

This assists the governing body to make decisions concerning the strategic objectives for the organization by providing information about information security that may affect these objectives. It also ensures that information security strategy aligns with the overall objectives of the entity.

Managers and others working in organizations need to understand:

- the governance requirements that affect their work; and
- how to meet governance requirements that require them to take action.

History

Edition	Recommendation	Approval	Study Group	Unique ID*
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Keywords

Information security, information security governance, information security management, ISMS.

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FOREWORD

The International Telecommunication Union (ITU) is the United Nations specialized agency in the field of telecommunications, information and communication technologies (ICTs). The ITU Telecommunication Standardization Sector (ITU-T) is a permanent organ of ITU. ITU-T is responsible for studying technical, operating and tariff questions and issuing Recommendations on them with a view to standardizing telecommunications on a worldwide basis.

The World Telecommunication Standardization Assembly (WTSA), which meets every four years, establishes the topics for study by the ITU-T study groups which, in turn, produce Recommendations on these topics.

The approval of ITU-T Recommendations is covered by the procedure laid down in WTSA Resolution 1.

In some areas of information technology which fall within ITU-T's purview, the necessary standards are prepared on a collaborative basis with ISO and IEC.

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In this Recommendation, the expression "Administration" is used for conciseness to indicate both a telecommunication administration and a recognized operating agency.

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Introduction

The International Telecommunication Union (ITU) is the United Nations specialized agency in the field of telecommunications. The ITU Telecommunication Standardization Sector (ITU-T) is a permanent organ of ITU. ITU-T is responsible for studying technical, operating, and tariff questions and issuing Recommendations on them with a view to standardizing telecommunications on a world-wide basis. The World Telecommunication Standardization Assembly (WTSA), which meets every four years, establishes the topics for study by the ITU-T study groups that, in turn, produce Recommendations on these topics. The approval of ITU-T Recommendations is covered by the procedure laid down in WTSA Resolution 1. In some areas of information technology that fall within ITU-T's purview, the necessary standards are prepared on a collaborative basis with ISO and IEC.

ISO (the International Organization for Standardization) and IEC (the International Electro technical Commission) form the specialized system for worldwide standardization. National bodies that are members of ISO or IEC participate in the development of Recommendation | International Standards through technical committees established by the respective organization to deal with particular fields of technical activity. ISO and IEC technical committees collaborate in fields of mutual interest. Other international organizations, governmental and non-governmental, in liaison with ISO and IEC, also take part in the work. In the field of Information security, cybersecurity and privacy protection, ISO and IEC have established a joint technical committee, ISO/IEC JTC 1.

This Recommendation | International Standard has been drafted in accordance with the rules given in the ISO/IEC Directives, Part 2.

The main task of the joint technical committee is to prepare this Recommendation | International Standard. Draft Recommendation | International Standards adopted by the joint technical committee are circulated to national bodies for voting. Publication as an International Standard requires approval by at least 75% of the national bodies casting a vote.

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INTERNATIONAL STANDARD
ITU-T RECOMMENDATION

Information Security, Cybersecurity and Privacy Protection – Governance of Information Security

1 Scope

This Recommendation | International Standard provides guidance on concepts, objectives and processes for the governance of information security, by which organizations can evaluate, direct, monitor and communicate the information security-related processes within the organization.

The intended audience for this document is:

- governing body and top management;
- those who are responsible for evaluating, directing and monitoring an information security management system (ISMS) based on ISO/IEC 27001;
- those responsible for information security management that takes place outside the scope of an ISMS based on ISO/IEC 27001, but within the scope of governance.

This Recommendation | International Standard is applicable to all types and sizes of organizations.

All references to an ISMS in this document apply to an ISMS based on ISO/IEC 27001.

This Recommendation | International Standard focuses on the three types of ISMS organizations given in Annex A. However, it can also be used by other types of organizations.

2 Normative references

The following Recommendations and International Standards contain provisions which, through reference in this text, constitute provisions of this Recommendation | International Standard. At the time of publication, the editions indicated were valid. All Recommendations and Standards are subject to revision, and parties to agreements based on this Recommendation | International Standard are encouraged to investigate the possibility of applying the most recent edition of the Recommendations and Standards listed below. Members of IEC and ISO maintain registers of currently valid International Standards. The Telecommunication Standardization Bureau of the ITU maintains a list of currently valid ITU-T Recommendations.

– ISO/IEC 27000:in force, *Information security, cybersecurity and privacy protection — Information security management systems — Overview*.

– ISO/IEC 27001:in force, *Information security, cybersecurity and privacy protection — Information security management systems – Requirements*.

– ISO/IEC 37000:in force, *Governance of organizations – Guidance.*

3 Definitions

For the purposes of this Recommendation | International Standard, the following terms and definitions apply.

ISO, IEC and ITU maintain terminology databases for use in standardization at the following addresses:

- IEC Electropedia: available at https://www.electropedia.org/
- ISO Online browsing platform: available at https://www.iso.org/obp
- ITU Terms and Definitions: available at https://www.itu.int/go/terminology-database

3.1 **entity**: Organization (3.2) and other bodies or parties.

NOTE – An entity can be a group of companies, or a single company, or a non for profit company, or other. The entity has governance authority over the organization. The entity can be identical to the organization, for example in smaller companies.

3.2 **organization**: That part of an entity (3.1) which runs and manages an ISMS.

3.3 **governing body**: Person or group of people who are accountable for the performance and conformance of the entity.

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3.3 management system: set of interrelated or interacting elements of an organization to establish policies and objectives and processes to achieve those objectives

Note 1 to entry: A management system can address a single discipline or several disciplines.

Note 2 to entry: The system elements include the organization's structure, roles and responsibilities, planning and operation.

3.4 top management: Person or group of people who directs and controls an organization (3.2) at the highest level.

NOTE 1 – Top management has the power to delegate authority and provide resources within the organization. If the scope of the management system covers only part of an entity, then top management refers to those who direct and control that part of the entity. In this situation, top management are accountable to the governing body of the entity. (Source ISO/IEC 9001)

NOTE 2 – Top management reports to the governing body. Depending on the size and resources of the organization, top management can be the same as the governing body.

NOTE 3 – ISO/IEC 37001 also provides definitions for governing body and top management.

4 Abbreviations

For the purposes of this Recommendation | International Standard, the following abbreviations apply:

ISMS Information Security Management System

IT Information Technology

5 Use and structure of this Recommendation | International Standard

This Recommendation | International Standard describes how information security governance operates within an ISMS based upon ISO/IEC 27001, and how these activities can relate to other governance activities which operate outside the scope of an ISMS. It outlines four main processes of "evaluate", "direct", "monitor" and "communicate" in which an ISMS can be structured inside an organization, and suggests approaches for integrating information security governance into organizational governance activities in each of these processes. Finally, Annex B describes the relationships between organizational governance, governance of information technology and governance of information security.

The ISMS covers the whole of the organization, by definition (see ISO/IEC 27000). It can cover the whole of the entity, or part of the entity. This is illustrated in Figure A.1.

6 Governance and management standards

6.1 Overview

Governance of information security is the means by which an organization's governing body provides overall direction and control of activities that affect the security of an organization's information. This direction and control focuses on circumstances where inadequate information security can adversely affect the organization's ability to achieve its overall objectives. It is common for a governing body to realise its governance objectives by:

- providing direction by setting strategies and policies;
- monitoring the performance of the organization; and
- evaluating proposals and plans developed by managers.

Management of information security is associated with ensuring the achievement of the objectives of the organization described within the strategies and policies established by the governing body. This can include interacting with the governing body by:

- providing proposals and plans for consideration by the governing body; and
- providing information to the governing body concerning the performance of the organization.

Effective governance of information security requires both members of the governing body and managers to fulfil their respective roles in a consistent way.

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