



CCPA Article 9 Cybersecurity Audit Services

ADVISORY, GAP ASSESSMENT, AND AUDIT OF RECORD



EXPERTS WITH IMPACT™



THE REGULATORY IMPERATIVE

California Privacy Protection Agency (CPPA) has finalized Article 9 — the first mandatory cybersecurity audit regulation for businesses subject to the California Consumer Privacy Act (CCPA). Organizations with annual gross revenue above \$100 million must now demonstrate to an independent, qualified assessor, that their cybersecurity programs satisfy 18 specific control domains. The certification is signed by a named executive under penalty of perjury and filed annually with the CPPA.

This is not a framework alignment exercise. It is an audit — with evidence requirements, auditor independence standards, a defined report structure, and personal liability attached. Most organizations have less than eighteen months before their first audit period begins.

Audit period begins
January 1, 2027

First report due
April 1, 2028

Certification signed by
Named executive under penalty of perjury

Revenue above \$100M

18 Control domains

Our Services

PATH 1

Gap Assessment & Remediation Advisory

FTI Technology evaluates your cybersecurity program against all 18 Article 9 control domains, produces a risk-rated gap register and §7123(e)-structured report, and delivers a 2028 remediation roadmap. Where gaps require remediation, FTI can support implementation — including GRC technology configuration across LogicGate, RSA Archer, OneTrust, and similar platforms — as a natural continuation of the advisory engagement.

FTI serves as your trusted advisor — not the auditor of record. Your existing auditor, or a separately engaged independent assessor, conducts the formal §7124 certification.

Best for: organizations preparing for an existing audit relationship, or those that need program alignment before the audit period begins.

PATH 2

Article 9 Audit of Record

FTI Technology serves as your independent qualified assessor — conducting the formal Article 9 audit, evaluating evidence across all 18 domains, and delivering the §7123(e) report required for annual §7124 certification.

Recurring annual engagement. FTI cannot provide advisory services regarding the cybersecurity program or controls under review. The audit relationship is structured and independence confirmed before the SOW is executed.

Best for: organizations seeking a qualified, independent auditor. Prior FTI engagements unrelated to the cybersecurity program under review do not impair independence.

Our Approach — Business - Experience - Technology

Business

Article 9 is not optional and not vague. The deadline is specific, the requirements are enumerated, and the certification is signed by a named executive under penalty of perjury. FTI structures every engagement around the business stakes — regulatory defensibility, executive accountability, and annual audit readiness — not framework alignment for its own sake.

Experience

For your security and compliance team, FTI transforms the Article 9 experience from uncertainty to documented defensibility: a clear map of where the program stands, what needs to change, and when. For the executive signing the §7124 certification, FTI transforms exposure into confidence — knowing the documentation exists to support what they are signing.

Technology

FTI brings proprietary assessment tools including the §7123(e) report template and 18-domain tracking workbook — built specifically for Article 9. Gap recommendations include specific Governance Risk and Compliance (GRC) technology configuration actions, grounded in hands-on implementation experience with LogicGate, RSA Archer, OneTrust, and related platforms.

Independence by design — confirmed before work begins

FTI Technology assesses independence under §7122 before the SOW is executed. Path selection is confirmed at the outset, and the engagement letter is drafted with specificity as to what FTI will deliver, so the independence boundary is clear and documented before any work commences. Organizations whose existing auditors will conduct the formal audit are natural candidates for Path 1. Those seeking a qualified independent assessor are candidates for Path 2. We will tell you which applies — and document it — before we start.

Our Services (continued)

Path 1 — Advisory Services

Article 9 Gap Assessment

Structured evaluation of your cybersecurity program against all 18 Article 9 control domains. Existing testing and evidence reviewed against §7122(d) requirements.

- Findings that meet the standard documented as sufficient; gaps identified and risk-rated Critical / High / Medium / Low.
- Optional: technical system walkthroughs; targeted independent sampling on highest-risk domains.

§7123(e)-Structured Report

Gap assessment report organized per the Article 9 report format: information system description, assessed policies and criteria, evidence reviewed and effectiveness findings, gap register across all 18 domains, and remediation plan with timeframes. Designed to serve as the foundation for the actual Article 9 audit — not a generic findings report.

NIST CSF 2.0 Cross-Mapping

For organizations with existing CSF alignment, FTI maps your current program to Article 9's domain requirements, identifying where existing controls satisfy Article 9 and where they fall short. Reduces redundant assessment effort and accelerates remediation planning.

2028 Remediation Roadmap

Prioritized roadmap with quarterly milestones through the January 1, 2027 audit period start. Includes Governance Risk and Compliance (“GRC”) technology configuration recommendations for applicable domains.

Internal Capability Build

Train-the-trainer model for organizations whose existing auditors will conduct the formal audit. FTI builds internal capability — policies, evidence collection, domain-tracking workflows — grounded in supplementing Chief Audit Officer teams at major enterprises.

Path 2 — Audit of Record

Independence Confirmation

FTI performs a formal independence assessment before the SOW is executed, confirming we meet the §7122 definition of a qualified, objective, independent assessor.

- The engagement letter is drafted with specificity so the independence boundary is clearly documented before any work commences.
- Independence is reconfirmed annually at each audit cycle.

Article 9 Audit Execution

Full independent assessment against all 18 §7123(c) control domains.

- Evidence evaluated per §7122(d) — not relying primarily on management assertions.
- Scope defined per §7122(b).
- Technical walkthroughs, evidence sampling, and stakeholder interviews conducted by FTI's audit team.

§7123(e) Audit Report

Formal audit report structured per §7123(e): information system description; policies, procedures, and standards assessed; criteria applied; evidence reviewed; assessment of effectiveness; identified weaknesses; and remediation plan with timeframes.

§7124 Certification Support

FTI briefs the executive responsible for signing the annual §7124 certification on findings, report content, and the certification process to confirm the executive understands precisely what they are signing and what the underlying evidence supports — before they put pen to paper on a certification signed under penalty of perjury.

Annual Audit Program

Article 9 requires annual certification. FTI structures the audit engagement as a recurring program, developing institutional knowledge of your information system and delivering consistent audit documentation to support ongoing compliance.

Why FTI Technology



Audit-Grade Methodology

FTI's assessments are structured to satisfy §7123(e) format requirements — the same standard Article 9 auditors apply. FTI's leaders have conducted regulatory audits on behalf of Chief Audit Officers at major enterprises, supplementing internal teams and delivering train-the-trainer models that build sustainable internal audit capability. We think like auditors because we are auditors.



Independence Architecture

We offer both advisory and audit of record services, with clear engagement structures that protect independence under §7122 from day one. Most firms have not thought through this distinction. We have — and we will help you think through it too.



NIST CSF Leverage

For organizations with existing NIST Cybersecurity Framework (“CSF”) 2.0 alignment, FTI's cross-mapping approach builds on what you have. Existing evidence that meets Article 9's §7122(d) evidentiary standard is documented as sufficient — no redundant work, no starting from zero.



GRC Technology Depth

Our team has implemented LogicGate, OneTrust, Archer, and related platforms. Gap recommendations include specific technology configuration actions — not just findings, but operational fixes that integrate with the systems your team already runs.



Internal Capability Building

Article 9 is an annual obligation. FTI offers train-the-trainer models that build internal audit capability so your team can manage future cycles with a lighter external footprint — transforming a recurring cost into a sustainable program.



2028 Pipeline Expertise

Article 9 applies to every California-regulated business above \$100M in annual revenue. FTI is building reusable assessment methodology, sampling workpapers, and §7123(e) report templates across this client base. Your engagement benefits from that accumulated knowledge.

MICHAEL SPADEA

Senior Managing Director

+1 (415) 905 0254

michael.spadea@fticonsulting.com

JOHNATHAN BRIDBORD

Managing Director

+1 (703) 474 1563

johnathan.bridbord@fticonsulting.com

SCOTT MARGOLIS

Managing Director

+1 (303) 885 7728

scott.margolis@fticonsulting.com

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FTI Consulting is an independent global business advisory firm dedicated to helping organizations manage change, mitigate risk and resolve disputes: financial, legal, operational, political & regulatory, reputational and transactional. FTI Consulting professionals, located in all major business centers throughout the world, work closely with clients to anticipate, illuminate and overcome complex business challenges and opportunities. FTI Technology is a segment within the FTI Consulting (NYSE:FCN) network of affiliated entities worldwide and is operated as a distinct legal entity in certain jurisdictions, including the U.S. and Australia.

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