Assuring Cyber Resilience under NIS2
The CyFun® Audit Model and the Role of ISO/IEC 27001

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Agenda

- CyberFundamentals (CyFun®) Conformity Assessment
- NIS2 Authorisation conditions for CABs

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CyberFundamentals Conformity Assessment

CyFun® CAS – Part II: Assessment

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CyFun®

- How CyFun® assessments are performed
- Differences between verification and certification
- What CABs are expected to do
- Why the Clarifications matter

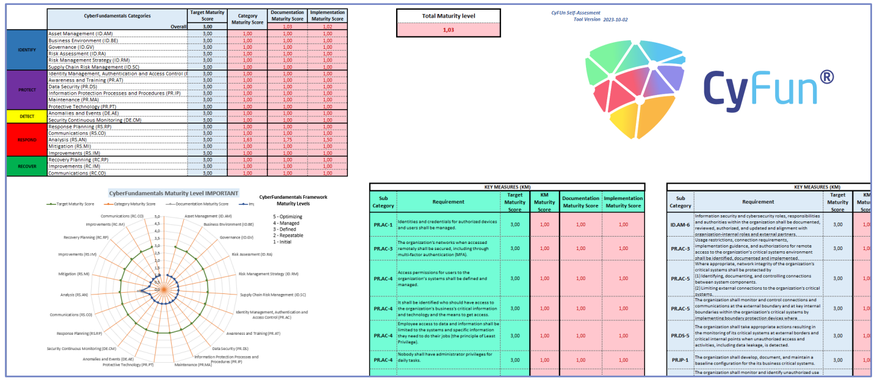
One Assessment Logic, Three Assurance Levels

CyFun® assurance levels

- **Basic** → Verification (ISO/IEC 17029)
- **Important** → Verification (ISO/IEC 17029)
- **Essential** → Certification (ISO/IEC 17021-1)

Common principle

- Assessment is always based on a **self-assessment + objective evidence**



The Central Role of the CyFun® Self Assessment

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Self-assessment

- Mandatory input for every assessment
- Structured, maturity-based
- Covers documentation **and** implementation maturity

What CABs assess

- Plausibility of maturity scores
- Consistency with evidence
- Conformity with threshold values

Verification Process (CyFun® Basic & Important)

Applies to

- Assurance levels **Basic** and **Important**

Process steps

- Pre-engagement & scope definition
- Planning (full or limited verification)
- Documentary review
- On-site verification of **key measures**
- Verification report
- Independent review
- Verification statement

Strictly follows ISO/IEC 17029

+

CyFun® specific requirements

Full vs. Limited Verification

Full verification

- First-time verification, scope changes, material maturity changes
- All key measures on site

Limited verification

- Re-confirmation
- At least 50% of key measures
- Permitted only where the scope and maturity are stable

The choice must be motivated and documented by the CAB.

Verifications ➔ assessment of **all** controls
Verification requires a minimum of one day on site and may take longer when necessary.

Scope description

Pre-engagement (Ref. CyFun CAS A.2.4.1.)

The Conformity Assessment Body shall require the applicant to submit information sufficient to carry out a pre-engagement review (see A.2.1). The CAB shall make sure that the scope is documented and agreed upon, based on a precise description of the entity to be verified as well as the locations, services/products and processes.

scope: “Legal entity” ≠ OK

The CAB must have reviewed the scope and come to an agreement with the client ***before*** *accepting or refusing to carry out the verification.*

Handling Misstatements (Why Clarifications Exist)

Misstatement

- Claimed maturity not supported by evidence

CAB obligations

- Identify and assess materiality
- Re-score (⬇) where needed
- Decide if claim remains valid

📌 ***Defined in detail in CAS Clarifications***

Important

- The Organisation **cannot correct maturity scores during the same verification** to pass a threshold

Verification statement

Part II A/B 3

[NAME of conformity assessment body], acting as third party conformity assessment body, declares to have verified the following claim:

[NAME, ADDRESS of the organisation and COMPANY NUMBER] declares to satisfy the requirements of the CyberFundamentals assurance level "Basic" on [date] for the following scope: [scope].

[NAME of conformity assessment body] confirms that this claim is materially correct at [date of verification], based on the evaluation of the by [NAME of the organisation] completed self-assessment with version [version of the used self-assessment] on [date of completion of the self-assessment] and supporting objective evidence of the documentation and implementation of the measures required for the CyberFundamentals assurance level "Basic" in the CyberFundamentals Framework version [version of the applicable CyberFundamentals Framework].

Conformance is established against the conditions in the Conformity Assessment Scheme version [version of the applicable Conformity Assessment Scheme].

This verification statement reflects only the situation at the point in time it is issued.

The framework and the Conformity Assessment Scheme are publicly available on www.cyfun.eu

BELAC 2-405 CyberFundamentals version R1-2026

Verification activities for the CyberFundamentals assurance levels Basic/Important **shall be performed under accreditation**. A verification statement may therefore **be issued only after accreditation has been formally granted for the relevant activity**. No verification statement may be issued prior to the accreditation decision, **even not** without reference to accreditation.

Certification Process CyFun® Essential

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Applies to

- Assurance level **Essential**

Certification characteristics

- Management system–oriented
- 3-year cycle
- Initial → Surveillance → Recertification audits

Here, the focus shifts explicitly from "controls" to ***manageable capabilities****.*

Why CyFun® CAS Clarifications Are Integral (Not Optional)

CAS Clarifications define

- Required auditor / verifier competence
- How misstatements are handled
- How revised self-assessments are accepted
- Which **management-related controls** apply at AL Essential

Rule

- Clarifications are an **integral part of the CAS**
- CAB staff must be trained on them

Verifications & Audits: assessment of all controls

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CyFun® Basic & Important (verification)

Key references
CAS Part II – Annex A & B
- *A.2.2 / B.2.2 Full verification program*
- *A.2.4.4 / B.2.4.4 Verification execution*

- Verification is **always based on the complete self-assessment**
- **All included controls are assessed** (no sampling approach)
- Any change in maturity score ⇒ **re-assessment of all affected controls**
- Key measures: always on-site; other controls: appropriate off-site/on-site verification

CyFun® Essential (audit / certification)

Key references
- CAS Annex C – C.2.2.2 *Planning*
- CAS Clarifications – Topic 3, §1 *CAS requirement*

- Initial and recertification audits **shall cover the complete CyberFundamentals set of requirements**
- **Management-related controls are mandatory in every audit**
  (initial, surveillance, and recertification)

Key takeaway

Under the CyFun® CAS there is **no selective assessment of controls**:

- Verifications (Basic/Important) → **all controls in the self-assessment**
- Audits (Essential) → **the full set of controls, including management aspects**

What This Means for CABs

For CABs already accredited for CyFun®

- Align procedures with Part II + Clarifications
- Ensure **competence** evidence is complete
- Apply consistent judgement across clients
- See points for “prospective” CABs

For prospective CABs

- Accreditation required
- Clear separation from consultancy
- Impartiality
- Annual reporting to the scheme owner

CyFun® CAS is a fully-fledged scheme under accreditation, not a lightweight framework.

Policy for Witnessing & Assessment Programme

Ref: BELAC 2-405 CyberFundamentals R1-2026

General

- The accreditation programme **always includes on-site witnessing** of CAB activities.
- Witnessing is **cluster-based** and covers both **verification (Basic/Important)** and **certification (Essential)** activities.

Initial accreditation

- **At least one witnessing per cluster**:
  - **ISO/IEC 17029 (Basic/Important)**: witnessing of a **full verification** (CAS A.2.2 / B.2.2).
  - **ISO/IEC 17021-1 (Essential)**: witnessing of **Stage 1 and Stage 2** of the certification audit. ➔ **Stage 1 witnessing shall be conducted on-site.**

Policy for Witnessing & Assessment Programme

Ref: BELAC 2-405 CyberFundamentals R1-2026

During the accreditation cycle

- **Minimum one witness audit per cluster per full accreditation cycle** (3 or 5 years), regardless of whether it concerns:
  - a **verification** (Basic/Important), or
  - a **certification audit** (Essential).
- For shorter accreditation cycles, the assessment programme is **defined case-by-case** by the NAB.

Extension of scope

- **Additional cluster(s)**: **at least one witness audit (≥ 1 day) per added cluster**.
- Extension **to or from Essential ↔ Basic & Important**:
  - appropriate witnessing (full verification or certification stages 1 & 2),
  - supplemented with technical and/or management-system audits as applicable.

Policy for Witnessing & Assessment Programme

Ref: BELAC 2-405 CyberFundamentals R1-2026

Extension of assurance level (CyFun® Basic/Important ⇔ CyFun® Essential)

- A CAB already accredited for CyFun® Basic/Important applying for accreditation for CyFun® Essential must undergo a **full accreditation audit with one witness present**.
- If the assessment is positive, the clusters already included in the scope of accreditation for CyFun® Basic/Important may also be included in the scope for CyFun® Essential.
- The same applies in the opposite direction.

Witnessing under CyFun® is systematic, cluster based and risk covering, with clear minimum requirements for initial accreditation, the accreditation cycle, and scope extensions.

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NIS2 Authorisation conditions for CABs

Authorisation conditions for CABs

Authorisation conditions for Conformity Assessment Bodies (CABs) Version 02 February 2026

- How CABs obtain authorisation
- Which accreditation tracks are recognised
- What authorisation legally entails
- Ongoing obligations once authorised

Legal Context

Why Authorisation Is Required

- Belgian NIS2 Law (26 April 2024)
- Royal Decree NIS2 (09 June 2024)

Key principle

- Accreditation is necessary, but **not sufficient**.
- Authorisation by the CCB is mandatory.

Two Step Requirement

Accreditation + Authorisation

1. Accreditation

- By a National Accreditation Body
- Under EU Regulation 765/2008
- Operating under the IAF MLA

2. Authorisation

- Granted by the CENTRE FOR CYBERSECURITY BELGIUM
- Based on documented procedures and commitments

Recognised CAB Categories

Three Authorisation Tracks

- **Part I** – CyberFundamentals (CyFun®) accredited CABs
- **Part II** – ISO/IEC 27001 accredited CABs
- **Part III** – CABs accredited to other IT/OT standards

Each track:

- Has **specific authorisation conditions**
- Requires a **formal agreement with the** CENTRE FOR CYBERSECURITY BELGIUM

Common Core Conditions (All Tracks)

Applies to Every CAB

- Valid accreditation certificate
- Branch established in an EU NIS2 country
- That branch included in accreditation scope
- Legally binding agreement with the CCB
- CCB allowed to verify accreditation with the NAB
- Obligation to cooperate with CCB supervision
- Confidential handling of NIS2-related information

Authorisation Conditions

CAB must:

- Be accredited against the requirements of **ISO/IEC 17029** (in case of B/I) and the requirements of **ISO/IEC 17021-1** (in case of E), in combination with the requirements of the **CyFun® CAS**, including the **Clarifications**
- Use the scheme **without modification**
- Report annually to the CCB:
  - Verification statements
  - Refused claims
  - Complaints & appeals
  - Revised statements

Mandatory Procedures (CyFun® CABs)

What CABs Must Document

- Procedure to ensure **correct scope definition**
- Assessment must cover the **entire organisation**
- Exceptions only when IT/OT environments are:
  - Physically or technically separated
  - Proven not to affect in-scope risks
- Scope demarcation must be explicit and documented

Part II: ISO/IEC 27001 CABs

Why ISO/IEC 27001 Is Recognised

- ISO/IEC 27001 certification can support NIS2 compliance
- Included as an option in the BE NIS2 legislation

Authorisation Conditions

- **Accreditation** for ISO/IEC 17021-1, in combination with ISO/IEC 27006-1 for ISO/IEC 27001 certification is mandatory
  - **NAB** must operate under EU 765/2008 + IAF MLA + based in a country where the NIS 2 Directive applies.

- The CAB shall have a **branch** established in a country where the NIS 2 Directive applies.
  - The activities of that branch shall be included in the accreditation scope.

Additional Obligations for ISO/IEC 27001 CABs

Working in a NIS2 context goes beyond Standard Certification

CAB must:

- Upload each NIS2-related certificate + SoA to the CCB database
- Report annually on certificates, refusals, complaints, appeals
- Provide a **scope-definition procedure** (same logic as CyFun®)

See also BELAC 2-405 ISMS R5-2026 Chapter 5 Specific requirements applicable to the conformity assessment body related to the Belgian NIS2 regulation

SoA Equivalence Requirement (ISO Track)

Critical NIS2 Condition

ISO/IEC 27001 CABs must have a procedure ensuring that:

- The **Statement of Applicability**
- Demonstrates **equivalence** with CyFun®:
  - Basic
  - Important
  - Essential
- Assurance level determined via **risk analysis**
- **CyFun® Selection Tool is the preferred method**

Part III: Other IT / OT Standards

Applies to CABs accredited to:

- ISO/IEC 17029 or ISO/IEC 17021-1
- For IT/OT standards other than ISO/IEC 27001

Conditions largely mirror Part II:

- Accreditation + EU presence
- Annual reporting
- Uploading certificates
- Scope and SoA equivalence procedures required

Supervision & Enforcement

What Happens If Conditions Are Not Met

- Failure to cooperate → warning
- Repeated failures → warning
- Confirmed violations:
  - Formal notice
  - Suspension or revocation of authorisation

What Authorisation Really Means

Key Take-aways for CABs

- Authorisation is **regulatory trust**
- CABs act within a **national supervisory framework**
- Transparency and cooperation are mandatory
- Scope control and equivalence proof are non-negotiable

Authorisation is not a formality.
It is the condition that makes CAB activities
legally usable for NIS2 supervision.

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What does TLP Green mean?

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TRAFFIC LIGHT PROTOCOL (TLP)

Green (TLP GREEN)

Limited disclosure, recipients can spread this within their community.

Sources may use **TLP:GREEN** when information is useful to increase awareness within their wider community.

Recipients may share **TLP:GREEN** information with peers and partner organizations within their community, but not via publicly accessible channels (e.g. websites, LinkedIn…). **TLP:GREEN** information may not be shared outside of the community. Note: when “community” is not defined, assume the cybersecurity/defense community.