

**INTELLIGENCE BRIEFING**

Security Command Center

**TLP:CLEAR**

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# Dutch Finance Ministry Breach Exposes Policy Department Systems; Tax and Customs Operations Unaffected

**DATA BREACH** | **HIGH** | CVSS 7.5

SCC Item ID	SCC-DBR-2026-0060
Type	Data Breach
Severity	HIGH
CVSS Base Score	7.5
Affected Products	Dutch Ministry of Finance, internal ICT systems (policy department); specific vendor products not publicly identified
Published	2026-03-24
Discovery Source	Rss

## Executive Summary

On March 19, 2026, the Dutch Ministry of Finance confirmed unauthorized access to internal systems in its policy department, detected through a third-party notification rather than internal controls. Tax collection, customs, and subsidy systems serving approximately 9.5 million citizens are unaffected. Data exfiltration has not been confirmed or ruled out; the investigation is ongoing, attribution is unknown, and the full scope of employee data exposure has not been disclosed.

## Technical Analysis

The breach is confined to policy department ICT infrastructure; specific vendor products and affected system versions have not been publicly identified. Initial access vector is unconfirmed. Two plausible vectors are under consideration: exploitation of a public-facing application (T1190) and use of valid credentials (T1078). Post-access activity may include file and directory discovery (T1083) and disabling of logging or monitoring controls (T1562.001). Data staging (T1074) and access to cloud-hosted document repositories (T1530) remain possible if exfiltration is later confirmed. Detection was triggered by third-party notification, not internal tooling, which is consistent with CWE-778 (Insufficient Logging). CWE-284 (Improper Access Control) is flagged as a contributing weakness; the specific control failure has not been detailed publicly. No CVE is associated with this incident. Dwell time is unknown. No patch or vendor advisory is applicable at this stage.

## Action Checklist

1. Step 1 (Immediate): If your organization shares network interconnects, data exchange agreements, or personnel with Dutch government ministries, audit those connections and access paths now for anomalous activity.
2. Step 2 (Detection): Review authentication logs for policy-adjacent systems for anomalous valid-account usage (T1078), off-hours access, or access from unfamiliar source IPs; cross-reference with any third-party or vendor accounts.
3. Step 3 (Detection): Audit logging completeness on internal policy, legal, and executive systems, confirm that authentication events, file access, and privilege use are captured and retained; gaps here mirror the CWE-778 weakness identified in this incident.
4. Step 4 (Assessment): Inventory access control configurations on internal policy systems (CWE-284); verify that least-privilege principles are enforced and that lateral movement from a single compromised account would be constrained.
5. Step 5 (Communication): If your organization has data-sharing relationships with the Dutch Ministry of Finance, notify your privacy or data protection officer and assess notification obligations under applicable regulation.
6. Step 6 (Long-term): Evaluate whether your detection capability depends on third-party notification rather than internal telemetry; if so, treat this as a detection gap requiring a formal remediation plan.

## IR / Forensic Enrichment

<b>Triage Priority</b>	IMMEDIATE
<b>Escalation Criteria</b>	Escalate to external IR firm immediately if: (1) evidence of data exfiltration is found in network logs or forensic analysis; (2) your organization's data-sharing relationship with Dutch Ministry involves sensitive personal data, financial records, or regulatory information; (3) internal investigation reveals your systems were used as a pivot point to access other government entities; or (4) timeline analysis suggests the breach window overlaps with your access to Dutch Ministry systems.
<b>Recovery Notes</b>	Post-containment: Conduct a full access control review for all accounts that accessed compromised policy systems during the attack window; rotate credentials for any service accounts involved in data-sharing integrations. Implement compensating controls for detection (centralized logging, baseline-anomaly alerting) within 30 days if enterprise tools are not available. Schedule a 'lessons learned' review 2 weeks after containment to document detection gaps, communication delays, and process improvements; include representatives from IR, security, privacy, and business units.

<b>Forensic Artifacts</b>	Windows Security Event Log (Security.evtx): event IDs 4624 (logon), 4625 (logon failure), 4768 (Kerberos TGT request), 4769 (Kerberos service ticket), 4688 (process creation with command line), 4663 (file access attempt)   Linux authentication logs (/var/log/auth.log, /var/log/secure): user login, privilege escalation (sudo), SSH key authentication, account creation/modification   Network logs (firewall, proxy, VPN): connection source/destination IP, port, protocol, session duration, data volume, TLS certificate details for HTTPS sessions   File system access logs: NTFS file access audits (Windows), auditd file watch logs (Linux), document metadata (last modified timestamp, access timestamp, creator), file hash (SHA-256) for sensitive policy files   DNS query logs and HTTP proxy logs: destination domains/IPs accessed by policy-department systems, including failed DNS queries (potential C2 beaconing indicators)
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### Per-Action IR Details

**Step 1 (Immediate): If your organization shares network interconnects, data exchange agreements, or personnel with Dutch government ministries, audit those connections and access paths now for anomalous activity.**

**NIST Phase:** Preparation

**Reference:** NIST 800-61r3 §2.1 (preparation phase) and §3.1 (detection and analysis initiation)

**Controls:** NIST 800-53 AC-2 (Account Management), NIST 800-53 AC-3 (Access Enforcement), NIST 800-53 CA-7 (Continuous Monitoring), CIS 3.3 (Address Unauthorized Software), CIS 6.1 (Establish and Maintain Detailed Asset Inventory)

**Compensating:** Without EDR: Use netstat -ano (Windows) or ss -tulpn (Linux) to enumerate active network connections; compare against documented interconnect whitelist. Query firewall logs (syslog, UFW logs, Windows Firewall event log) for connections to/from documented Dutch ministry IP ranges or domains. Use grep to search authentication logs for service accounts associated with data-sharing integrations, filtered by time range (past 90 days minimum).

**Evidence:** Capture network flow data (NetFlow, sflow, or firewall connection logs) for the past 120 days covering all interconnects with Dutch government systems, including source/destination IP, port, protocol, volume, and session duration. Preserve Windows Event Log Security (event IDs 4624, 4625, 4768, 4769) or Linux /var/log/auth.log for service accounts and privileged users accessing integration systems. Document baseline access patterns (time of day, source IPs, frequency, data volumes) before analysis to enable anomaly detection.

**Step 2 (Detection): Review authentication logs for policy-adjacent systems for anomalous valid-account usage (T1078), off-hours access, or access from unfamiliar source IPs; cross-reference with any third-party or vendor accounts.**

**NIST Phase:** Detection Analysis

**Reference:** NIST 800-61r3 §3.2 (detection and analysis) and §3.2.4 (identify the scope of the compromise)

**Controls:** NIST 800-53 AU-2 (Audit Events), NIST 800-53 AU-12 (Audit Generation), NIST 800-53 SI-4 (Information System Monitoring), CIS 3.10 (Disable Dormant Accounts), CIS 6.2 (Ensure Authorized Access to Assets)

**Compensating:** Without SIEM: Export authentication logs (Windows Event Viewer Security logs event IDs 4624, 4625; syslog auth.log) to CSV. Use awk/grep to filter for off-hours access (22:00–06:00) and weekend activity. Cross-reference logon source IPs against documented approved networks using a manual IP whitelist. Identify service accounts using cat /etc/passwd or Active Directory user export, then grep logs for any use of those accounts outside normal integration windows. Flag any account with >10 failed logons in 24 hours (event ID 4625) or repeated access from new IPs (geolocation lookup via free IP database).

**Evidence:** Preserve unmodified copies of Windows Security event logs (C:\Windows\System32\winevt\Logs\Security.evtx) or /var/log/auth.log covering 90 days prior to detection date. Capture baseline logon patterns for each service/user account (approved source IPs, time windows, frequency) for comparison. Extract and preserve firewall proxy logs showing HTTP/HTTPS sessions, DNS query logs, and VPN access logs for the same 90-day window. Document the detection date and time from third-party notification to

establish precise investigation timeline.

**Step 3 (Detection): Audit logging completeness on internal policy, legal, and executive systems — confirm that authentication events, file access, and privilege use are captured and retained; gaps here mirror the CWE-778 weakness identified in this incident.**

**NIST Phase:** Preparation

**Reference:** NIST 800-61r3 §2.1 (preparation: logging and monitoring tools) and §3.2.1 (detection: determining the appropriate level of logging)

**Controls:** NIST 800-53 AU-2 (Audit Events), NIST 800-53 AU-3 (Content of Audit Records), NIST 800-53 AU-4 (Audit Storage Capacity), NIST 800-53 AU-11 (Audit Record Retention), CIS 8.2 (Collect Audit Logs), CIS 8.3 (Ensure Adequate Audit Log Storage)

**Compensating:** Without centralized logging: For Windows systems, enable object access auditing (auditpol /set /subcategory:"File Share" /success:enable /failure:enable) and logon/logoff events. Configure syslog on Linux (rsyslog.conf, enable auth.\* and authpriv.\* logging). Verify retention on each system: Windows Event Log (eventvwr.msc → Security properties → set max log size to ≥100 MB and configure wrap/archive behavior), syslog (logrotate configuration for /var/log/auth.log — ensure 90-day retention minimum). For file access, enable NTFS auditing (icacls /inheritance:e /grant:r "Domain\Users:(OI)(CI)S") or Linux file system auditing (auditctl -w /path/to/policy/files -p wa -k policy\_access) and monitor the audit log (/var/log/audit/audit.log).

**Evidence:** Collect baseline audit configuration from each critical system: Windows auditpol /get /category:\* output, Linux auditctl -l output, and rsyslog.conf settings. Verify and document current log retention settings and calculate days-of-retention for each log source. Test logging by simulating a logon, file access, and privilege escalation on a test account, then confirm events appear in logs within 5 minutes. Preserve this test-event baseline as proof of operational logging. Identify any systems with logging disabled or retention <30 days and document the justification (if any).

**Step 4 (Assessment): Inventory access control configurations on internal policy systems (CWE-284); verify that least-privilege principles are enforced and that lateral movement from a single compromised account would be constrained.**

**NIST Phase:** Preparation

**Reference:** NIST 800-61r3 §2.2 (tools and resources for incident handling) and §3.2.3 (analyzing artifacts)

**Controls:** NIST 800-53 AC-2 (Account Management), NIST 800-53 AC-3 (Access Enforcement), NIST 800-53 AC-6 (Least Privilege), NIST 800-53 AC-5 (Separation of Duties), CIS 5.2 (Use Unique Passwords), CIS 5.3 (Disable Dormant Accounts), CIS 6.1 (Establish and Maintain Detailed Asset Inventory)

**Compensating:** Without PAM/privileged access management: Generate user and group membership reports from Active Directory (net group /domain, dsquery user -limit 0, or PowerShell Get-ADGroupMember) for policy department systems. Manually audit file system permissions using icacls (Windows) or stat/namei (Linux) on policy-sensitive directories — flag any Everyone, Authenticated Users, or Domain Users entries with Write/Modify permissions. List local administrators (net localgroup Administrators) and compare against documented approved list; remove unauthorized entries. For each policy-department user, document their actual job function and compare against assigned permissions — remove any that exceed role requirements. Test lateral movement from a policy-department user account: attempt to access other departments' shared folders, databases, or administrative tools; document what succeeds (indicating over-permission) and remediate.

**Evidence:** Export and preserve baseline user/group membership (Active Directory user export with 'memberOf' attribute, local /etc/passwd and /etc/group files). Capture file system ACLs for all policy-department shared folders and sensitive files using icacls /save or getfacl commands. Document sudoers configuration (/etc/sudoers, /etc/sudoers.d/\*) and Windows privilege assignment (secpol.msc, User Rights Assignment). Create a baseline access control matrix: rows=user accounts, columns=resources, cells=assigned permissions. Preserve this matrix as evidence of authorized access baseline for comparison after incident.

**Step 5 (Communication): If your organization has data-sharing relationships with the Dutch Ministry of Finance, notify your privacy or data protection officer and assess notification obligations under applicable regulation.**

**NIST Phase:** Detection Analysis

**Reference:** NIST 800-61r3 §3.2.5 (notifying parties) and §3.2.6 (query logs and data sources external to the organization)

**Controls:** NIST 800-53 IR-1 (Incident Response Policy), NIST 800-53 IR-4 (Incident Handling), NIST 800-53 IR-6 (Incident Reporting), CIS 2.1 (Establish and Maintain an Incident Response Process)

**Compensating:** Without centralized incident tracking: Document the breach notification date (March 19, 2026) and all details from the official announcement in a timestamp-marked incident log. Identify all data-sharing agreements with Dutch Ministry of Finance by searching contract management systems, email archives, and departmental records. For each agreement, extract: data category shared, frequency, recipient department, and any PII/sensitive data involved. Cross-reference against Dutch data protection authority (AP) notification thresholds (GDPR Article 33: notify if personal data of residents is compromised). Prepare breach notification content: incident date, affected data categories, mitigation measures taken, and point of contact for remediation questions. Route for review through DPO/legal before distribution.

**Evidence:** Preserve copies of all data-sharing agreements with dates and signatures. Document the official notification received from Dutch Ministry of Finance (email, press release, formal letter) with receipt timestamp. Create a signed incident log entry documenting: discovery date, notification date, preliminary scope assessment, and decision rationale regarding notification obligations. Archive all communications with DPO and legal counsel regarding breach assessment and notification decisions.

**Step 6 (Long-term): Evaluate whether your detection capability depends on third-party notification rather than internal telemetry; if so, treat this as a detection gap requiring a formal remediation plan.**

**NIST Phase:** Post Incident

**Reference:** NIST 800-61r3 §3.4 (post-incident activities: lessons learned) and §2.1 (preparation: tools and resources)

**Controls:** NIST 800-53 SI-4 (Information System Monitoring), NIST 800-53 CA-7 (Continuous Monitoring), NIST 800-53 IR-4 (Incident Handling), CIS 8.1 (Establish and Maintain a Data Recovery Process), CIS 8.2 (Collect Audit Logs)

**Compensating:** Without enterprise SIEM/EDR: Implement log aggregation using open-source tools (Graylog, ELK stack, rsyslog with central collection). Configure syslog forwarding from all policy-department systems to a central log server with ≥90-day retention. Set up basic alerting using grep patterns and cron jobs: check authentication logs daily for >5 failed logons per account, off-hours access, new user creation, or privilege escalation. Establish a weekly manual log review process: assign responsibility for reviewing centralized logs for anomalies, document findings, and escalate to IR team if thresholds are exceeded. Document baseline patterns (normal user access times, typical data volumes, approved source IPs) and flag deviations. Schedule quarterly log-search exercises (table-top scenario: 'simulate a policy system compromise — use logs to detect it within 24 hours').

**Evidence:** Baseline document: Create a detection capability inventory listing all monitoring sources currently active, their collection method, retention period, and alert capability. Conduct a gap analysis: for each MITRE ATT&CK technique relevant to policy-system compromise (e.g., T1078 Valid Accounts, T1021 Remote Services, T1020 Automated Exfiltration), document whether your current telemetry would detect it within 24 hours. Identify gaps (e.g., 'no EDR = cannot detect process execution'; 'no DLP = cannot detect file exfiltration'). Create a formal remediation plan with budget, timeline, and responsibility assignments. Schedule a post-incident review meeting with stakeholders 2 weeks after containment to present findings and obtain sign-off on remediation plan.

## Detection Guidance

No confirmed IOCs have been published as of the reporting date. Detection focus should be behavioral rather than indicator-based. Priority log sources: identity provider authentication logs (look for valid-account logins outside normal hours, unusual source geography, or accounts inactive for extended periods suddenly active, T1078); endpoint and file server logs (look for bulk file enumeration or staging activity, T1083, T1074); cloud storage access logs if policy systems include cloud-hosted repositories (T1530). Separately, audit whether your SIEM is receiving and alerting on authentication and privilege-use events from policy or executive systems,

absence of those log sources is itself a detectable gap consistent with CWE-778. No signatures, hashes, domains, or IP indicators are available for this incident. Monitor BleepingComputer and Bloomberg reporting for IOC releases as the investigation progresses.

## Indicators of Compromise

Type	Value	Context	Confidence
DOMAIN	none confirmed	No IOCs have been publicly released as of March 2026. Monitor primary sources for updates.	LOW

## Framework Mappings

### MITRE-ATTACK

- **T1190** — Exploit Public-Facing Application
- **T1083** — File and Directory Discovery
- **T1562.001** — Disable or Modify Tools
- **T1074** — Data Staged
- **T1530** — Data from Cloud Storage
- **T1083** — File and Directory Discovery
- **T1078** — Valid Accounts
- **T1078** — Valid Accounts
- **T1190** — Exploit Public-Facing Application

### NIST-800-53R5

- **AC-2** — Account Management
- **AC-6** — Least Privilege
- **IA-2** — Identification and Authentication (Organizational Users)
- **IA-5** — Authenticator Management
- **CA-8** — Penetration Testing
- **RA-5** — Vulnerability Monitoring and Scanning
- **SC-7** — Boundary Protection
- **SI-2** — Flaw Remediation
- **SI-7** — Software, Firmware, and Information Integrity
- **AC-3** — Access Enforcement
- **SR-2** — Supply Chain Risk Management Plan
- **SI-4** — System Monitoring

### OWASP-TOP10-2021

- **A01:2021** — Broken Access Control

### CIS-V8

- 6.1
- 6.2
- 15.1 — Establish and Maintain an Inventory of Service Providers
- 8.2 — Collect Audit Logs

### SOC2-TSC

- **CC6.1** — The entity implements logical access security software, infrastructure, and architectures over protected information assets
- **CC7.4** — Responds to identified security incidents
- **CC9.2** — Manages risks associated with vendors and business partners
- **CC6.3** — Authorizes, modifies, or removes access

### HIPAA-SECURITY

- **164.312(a)(1)** — Access Control
- **164.308(a)(6)(ii)** — Response and Reporting

### ISO-27001-2022

- **A.5.34** — Privacy and protection of personal information
- **A.5.21** — Managing information security in the ICT supply chain

### NIST-CSF-2

- **GV.SC-01** — Cybersecurity supply chain risk management program
- **DE.CM-01** — Networks and network services are monitored

## MITRE ATT&CK Mapping

Technique ID	Technique Name	Tactic
T1190	Exploit Public-Facing Application	Initial-Access
T1083	File and Directory Discovery	Discovery
T1562.001	Disable or Modify Tools	Defense-Evasion
T1074	Data Staged	Collection
T1530	Data from Cloud Storage	Collection
T1078	Valid Accounts	Defense-Evasion

## Sources

Source	URL	Tier
<b>Security News</b>	<a href="https://www.bleepingcomputer.com/news/security/dutch-ministry-of-fi...">https://www.bleepingcomputer.com/news/security/dutch-ministry-of-fi...</a>	<b>T3</b>
<b>Dutch Finance Ministry Blocks Computer Systems After Hack</b>	<a href="https://www.bloomberg.com/news/articles/2026-03-23/dutch-finance-mi...">https://www.bloomberg.com/news/articles/2026-03-23/dutch-finance-mi...</a>	<b>T2</b>
<b>Dutch Ministry of Justice and Security - Open overheid</b>	<a href="https://open.overheid.nl/documenten/36acf7a6-1ea3-401e-86ad-45119ba...">https://open.overheid.nl/documenten/36acf7a6-1ea3-401e-86ad-45119ba...</a>	<b>T3</b>
<b>Dutch Data Breach at Multiple Ministries Sparks National ...</b>	<a href="https://sentrybay.com/dutch-data-breach-at-multiple-ministries-spar...">https://sentrybay.com/dutch-data-breach-at-multiple-ministries-spar...</a>	<b>T3</b>
<b>Dutch central government in the cloud</b>	<a href="https://english.rekenkamer.nl/site/binaries/site-content/collection...">https://english.rekenkamer.nl/site/binaries/site-content/collection...</a>	<b>T3</b>

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