Project Proposal

Publication of INTOSAI WGBD documents

1.Description of the activity for which funding is requested

Following its Work Plan 2020-2022, the INTOSAI Working Group on Big Data (WGBD) has unveiled in September 2022 two non-FIPP documents and one report. The two non-FIPP documents are:

- *Guidance on Conducting Audit Activities with Data Analytics*, and

- *Research Paper on Innovative Audit Technology*.

The report is:

- *Development Overview of Big Data Audits Performed by Supreme Audit Institutions From 2016 to 2021*.

To further promote the utilization of the WGBD documents among the INTOSAI community, the WGBD Secretariat plans contract a professional graphic design company to design the layout of the said three documents for their publication online and circulation in the INTOSAI events.

2.Link it with the specific item of the approved Work Plan of the Working Group

The WGBD's Work Plan 2020-2022 states in Part II "Research projects and publications" that "WGBD will publish the *Guidance on Conducting Audit Activities with Big Data Analytics* at certain stage of the research." The project directly implements the plan stated in the WGBD Work Plan 2020-2022.

3.Link it with the specific item of the approved Work Plan of KSC

In the Annex-1 of the KSC Work Plan 2020-2022, it lists two research projects under the WGBD, namely *Auditing Technologies Innovation* and *Big Data Auditing Practice*. The *Research Paper on Innovative Audit Technology* and the *Guidance on Conducting Audit Activities with Data Analytics* are the respective products of the two research projects in the KSC Work Plan 2020-2022. The project is to implement the KSC Work Plan.

4.Description of anticipated benefits and timeframe for their accrual

The project will have two products: PDF files of the three documents with stylish design, and printed hard copies. The electronic files are expected to be uploaded to the INTOSAI Community Portal and the website of INTOSAI WGBD for any parties interested to download for free. The hard copies will be distributed in upcoming INTOSAI events among members and stakeholders, e.g. the XXIV INCOSAI to be held in Brazil in November 2022.

Thus the project is expected to finish in October 2022. Electronic documents will be published on INTOSAI Community Portal and INTOSAI WGBD website immediately after the design. Hard copies of the documents will be distributed in the booths of INTOSAI WGBD and SAI China at the XXIV INCOSAI. Hard copies can also be delivered to interested SAIs or other INTOSAI bodies upon their request. The WGBD will continue to seek opportunities to circulate the documents among SAIs and stakeholders in forthcoming events of INTOSAI and its regional organizations.

5.Description of feasibility and risks

There is a risk that the funding provided by KSC is not enough to cover the cost of the publication. However, the project will be implemented regardless of the funding amount provided by KSC. The funding shortage will be covered by INTOSAI WGBD Secretariat - SAI China.

6.Estimated cost of the proposal (€)

After consulting with a graphic design contractor of SAI China, we estimate the cost of the project at €7,500. Details are as follows:

Name of Publication	Pages	Design Fee (€)	Printing Cost (€)	Subtotal (€)
Guidance on Conducting Audit Activities with Data Analytics	86	3010	1290	4300
Research Paper on Innovative Audit Technology	34	1190	510	1700
Development Overview of Big Data Audits Performed by Supreme Audit Institutions From 2016 to 2021	30	1050	450	1500
			Total	**7500**

As the cost of the project exceeds €5,500, the INTOSAI WGBD Secretariat would like to apply for the maximum funding of €5,500 from KSC. As a mandatory project of the Working Group, the rest of the cost will be covered by WGBD Secretariat - SAI China.

Secretariat of INTOSAI WGBD

September 2022