|  |  |
| --- | --- |
|  | Initiatives / projects on schedule |
|  | Initiatives / projects behind schedule |
|  | Serious difficulties being experienced – Internal factors |
|  | Serious difficulties being experienced – External factors (beyond the control of the WG) |
|  | Not yet scheduled to start |
|  | Initiatives / projects completed |

Key to progress indicator colours

**Report of the INTOSAI Working Group on Big Data**

**Strategic objectives review report (May 2019)**

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| --- | --- | --- | --- |
| **Strategic objective**  (as per INTOSAI WGBD WP 2020-22) | **Strategies & initiatives**  (as per INTOSAI WGBD WP 2020-22) | **Progress**  **indicator**[[1]](#footnote-0) | **Action items[[2]](#footnote-1) pertaining to WGBD**  **and other comment** |
| Identify the opportunities and challenges that SAIs are facing in a big data world to provide recommendations to SAIs. | Working group meetings and academic seminars are held to make rolling work plan and determine research directions. | * Making the WGBD three-year rolling work plan(2020-2022). * Determining research directions for next 3 years. | Progress to date   * The new INTOSAI WGBD Work Plan 2020-22 were approved in the 3rd WGBD Meeting in April 2019. * The research directions of the WGBD for next 3 years were approved in the 3rd WGBD Meeting in April 2019.   Action items/Key next items   * A seminar on innovation and application of big data audit analysis techniques is to be hosted in 2020, which will focus on the innovative application of analysis techniques including data visualization, statistical mining, machine learning and complex network analysis and so on. * A seminar on audit quality control in a big data environment is to be held in 2021, which will host discussions on evaluation and prevention of audit risks in a big data environment, big data audit quality control measures, definition of electronic data as audit evidence, etc. * A seminar on working mechanisms of big data audit is to be convened in 2022, which will host discussions on the importance, connotation and new features of working mechanisms of big data audit, review the status quo and major problems of working mechanisms of big data audit in various countries, and explore how to put in place and improve relevant mechanisms on data acquisition, management, sharing, interdepartmental exchanges and cooperation, evaluation and motivation and talent cultivation. |
| Summarize the know-how, experience and good practices concerning big data audit, and develop guidelines and research reports, to share knowledge and help SAIs boost relevant capacities. | The working group will continue to conduct in-depth research on the working process and key issues of big data, and release relevant research results in due course. | * Organizing experts from various countries to carry out research on the “Guidelines on Audit Data Analytics”. | Progress to date   * The project were approved at the 3rd WGBD Meeting in April 2019.   Action items/Key next items   * The PIDs of the project were approved and WGBD member sates are organizing experts to carry out the research. |
| * Indonesia SAI undertook the research project of " Research for Auditing Technologies Innovation". | Progress to date   * The PIDs of the project were approved and Indonesia SAI has made a report at the 3rd WGBD Meeting in April 2019.   Action items/Key next items   * The research project will be completed in 2020. |
| * Compiling and publishing the “World Practice of Big Data Audit In Promoting Sustainable Development” to the WGBD members. | Progress to date   * The project has been completed.   Compile and publish the “The World Practice of Big Data Audit In P |
| * Compiling “A Summary of Big Data Audit Experience of 24 Supreme Audit Institutions at the 3rd WGBD Meeting”. | Progress to date   * The compilation has completed.   Action items/Key next items   * Send the exposure draft of “A Summary of Big Data Audit Experience of 24 Supreme Audit Institutions at the 3rd WGBD Meeting” to the WGBD members. |
| Strengthen bilateral, regional and INTOSAI-wide cooperation among SAIs in big data audit. | The big data working group is committed to promoting close cooperation and communication at the regional level and amongst member SAIs, jointly promoting the development of big data auditing. | * Absorbing new members constantly, enhancing the influence of the working group, and promoting the development of big data audit. | Progress to date   * At present, the working group has 28 members and 3 observers.   Action items/Key next items   * Georgia are applying to join the working group. * Chile are interested with WGBD and keeping touch with secretariat to get more information. |
| * Besides face-to-face meetings, WGBD encourage all members use information technology (e–mail, Website forums, video conferences, et.al.), to communicate in timely, efficient and effective manner. | * Long-term work |
| * Encourage member SAIs to utilize the INTOSAI KSC-IDI Community-Portal to discuss topics of interest and share information. | * Long-term work |
| * Increase external cooperation. | Progress to date   * Strengthen cooperation with INTOSAI Capacity Building Committee (CBC) to facilitate the capacity building activities concerning Big Data.   Action items/Key next items   * WGBD plans to invite INTOSAI Development Initiative (IDI) and ISO PC295 / TC to join the WGBD as observers in 2020. |

1. In the case of single large projects / initiatives, the progress indicator could also be one of the following three progress statements: (i) the project has been initiated/come into existence (has been defined, planned , and resourced), (ii) the project is being implemented (and is on track, or behind schedule, in trouble – green or amber or red/purple), and (iii) the project has delivered the main outcome (is either completed – black – or its outcome is functioning as intended / producing the results, e.g. a technical support function; maintain, monitor and enhance). [↑](#footnote-ref-0)
2. WGBD WP 2020-22, refers to the INTOSAI WGBD Work Plan 2020-2022 which include “determining what actions and next steps are most needed to ensure continued progress towards each objective”. [↑](#footnote-ref-1)