|  |  |
| --- | --- |
|  | 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 IT Audit**

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

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| --- | --- | --- | --- |
| **Strategic objective**  (as per INTOSAI SP 2017-22) | **Strategies & initiatives**  (as per INTOSAI SP 2017-22) | **Progress**  **indicator**[[1]](#footnote-1) | **Action items[[2]](#footnote-2) pertaining to WGITA**  **and other comment** |
| Develop and maintain expertise in the various fields of public-sector auditing and help to provide content to the INTOSAI Framework for Professional Pronouncements. | Preparation of new INTOSAI products and product lines: The KSC, in collaboration with other INTOSAI entities, has work plans and milestones for development of new standards and guidance for consideration by the common forum, and other INTOSAI products during 2017–2022. The KSC works closely with other stakeholders to develop products for INTOSAI’s efforts to support the implementation where appropriate and contribute to the follow-up and review of the SDGs. | * 3 non-IFPP documents on Data analytics, Capacity Development support for IT Audits and Documentation requirements of an IT Audit to be developed by 2019. * A Roadmap for Development of Roadmap for future GUIDs under 5300 Series (now 5100) to be completed by 2019. | Progress to date   * The PIDs of the project were approved in the 26th WGITA meeting in May 2017. * The deliverables are expected to be ready before XXIII INCOSAI. * QA level of documents identified: Data analytics(QA-2), Capacity Development support for IT Audits (QA-2), Documentation requirements of an IT Audit to be developed by 2019 (QA -2). * Roadmap Document used as a primary reference for the selection of project for the next Work-Plan of WGITA. * Work-plan 2020-22 adopted. Will result in three new guidance (Non-IFPP)   Action items/Key next items   * Documents will be exposed for comments as required under QA Process. |
| Revision of ISSAI products: Annual targets for updating and revising existing standards are established for the period 2017–2022. This work is done in close collaboration with the PSC and FIPP. | * Revision of ISSAI 5300 & 5310 is being taken up as part of SDP, to be placed before INCOSAI 2019 for approval. | Progress to date   * The Project proposal was approved by FIPP in October 2017. * The documents are exposed on [www.issai.org](http://www.issai.org) for comments.   Action items/Key next items   * Prepare the endorsement version in line with the Due Process after the completion of the exposure period (24th April, 2019). |
| Enable wide exchange of knowledge and experience among INTOSAI members. | INTOSAI KSC-IDI Community Portal: In close collaboration with IDI, a knowledge sharing platform to serve as the hub for knowledge sharing has been formed. | * New Working group website in the KSC-IDI INTOSAI Community Portal | Progress to date   * Working Group Website in INTOSAI Community Portal made functional. * Teams created in the Work-Plan 2020-22 for maintaining the IT Audit Database and conduct Webinars. * Project team to open CoP and utilize features like VC for their activities   Action items/Key next items   * Regular updating and maintenance of the WGITA webpage. |
| Research projects: The KSC leads the development of a scheme for encouraging internal (to INTOSAI) and external research projects in public audit. The KSC also facilitates INTOSAI’s engagement with the academic community on issues of mutual interest and concern. | * No action |  |
| Generation and dissemination knowledge and experiences. (may indicate all the workshops, training, benchmarking exercise, joint/ collaborative audits, outreach activities here) | * At least one Performance Audit Seminar and one International Audit Seminar on IT related topics before next INCOSAI | Progress to date   * An International seminar on Audit Management System was hosted by SAI Korea in April, 2017. * Seminar on ‘’Embedding data assurance to drive audit efficiency and quality” hosted by ANAO, Australia in April, 2018 * WGITA is holding a Performance Auditing Seminars (PAS) on “IT Security Audit” in conjunction with 28th WGITA meeting at Fiji in April 2019.   Action items/Key next items   * Hold seminars regularly in conjunction with WGITA annual Meetings. * Conduct Webinars in INTOSAI Community Portal. |
| * Country paper presentations on IT Audit related topics to be made integral part of every Annual WGITA meetings. | Progress to date   * Six country papers on subjects Cyber security, Audit in Big Data Environment, Open Government Data, Financial audits through use of Data analytics and Cloud computing were presented and discussed in the Annual meeting of WGITA at Seoul in May 2017. * Eight Country papers IT Audit Process, Data Analytics, Capacity building, Audit trail and E-governance were presented at the 27th WGITA meeting at Sydney in April 2018. * Three country papers on Big data auditing practice and sustainable development, Role of IT in Financial Auditing and GIS Interventions presented at 28th WGITA meeting in Fiji in April 2019..   Action items/Key next items   * Continue the current practice of country paper presentations in Annual Meetings. |
| Working with the CBC, IDI, and other INTOSAI entities, facilitate continuous improvement of SAIs through knowledge sharing on the crosscutting lessons learned from the results of peer reviews and SAI PMF. | Stakeholder engagement: The KSC, other strategic goal committees, IDI, INTOSAI regional organizations, the Supervisory Committee on Emerging Issues and the INTOSAI General Secretariat work together to avoid duplication of work and for greater synergy. | * In cooperation with IDI, the next version of Handbook would be updated before INCOSAI 2019. | Progress to date   * WGITA in collaboration with the INTOSAI Development Initiative (IDI) has developed an IT Audit Handbook which was approved by the INTOSAI Congress in Beijing, China in October 2013. * Standing committee has been created to keep the WGITA-IDI Handbook updated.   Action items/Key next items   * Being a co-branded product, to follow IDI’s QA protocol for GPGs. * Develop cooperation plan with IDI for future updating of the WGITA-IDI Handbook |
| * Aim for greater cooperation with external stakeholders | Progress to date   * AFROSAI-E and ISACA who are observers of WGITA, are involved in various projects of WGITA. This enables WGITA to get Regional perspective and also guidance from a professional organization of International repute. * AFROSAI E is part of two projects: General conditions for IT support for Audits and Documentation Requirements of an IT Audit including AMS. * ISACA is member of GUID 5101 revision project on IT Security including Cyber Security * Participated in EUROSAI WGITA meeting (2017), presented IT Audit Handbook. * AFROSAI-E is participating in the PAS Seminar on “ IT Security Audit”. * AFROSAI-E involved in the preparation for Global curriculum for WGITA. * AFROSAI-E participating in 4 other projects in WGITA Work-Plan 2020-22. * ISACA handling a session on COBIT 2019 from Auditor’s perspective in the 28th Annual meeting of WGITA.   Action items/Key next items   * To continue to engage AFROSAI-E, ISACA and other Regions in WGITA activities. |
| Facilitate continuous improvement: Working with the CBC, IDI, and other INTOSAI entities, the KSC gathers and disseminates crosscutting lessons learned from the individual results of peer reviews and of SAI PMF assessment. | * No action |  |
| Cooperate with and leverage the efforts of The International Journal of Government Auditing and the General Secretariat to expand the use of social media, video, and interactive tools to ensure “real-time” communication across INTOSAI, its partners, and with other interested parties. | * No action |  |

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-1)
2. SP 2017-22, page 36, refers to the strategic objectives review to include “determining what actions and next steps are most needed to ensure continued progress towards each objective”. [↑](#footnote-ref-2)