|  |  |
| --- | --- |
|  | 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 (August 2021)**

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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-1) | **Action items[[2]](#footnote-2) 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. | * Preparing the WGBD three-year rolling work plan (2020-2022). * Announcing research priorities for next 3 years. | Progress to date   * The INTOSAI WGBD Work Plan 2020-2022 were approved in the 3rd WGBD Meeting in April 2019. * The research priorities 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 audit quality control in a big data environment will be held in 2021 to discuss the evaluation and prevention of audit risks in big data environment, big data audit quality control measures and the definition of electronic data as audit evidence, etc. * A seminar on working mechanisms of big data audit will be convened in 2022, to discuss 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 find the way to utilize and improve mechanisms on data acquisition, management, sharing, interdepartmental exchanges and cooperation, as well as the cultivation, evaluation and motivation of talents. |
| 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. | * Research program on *Guidelines on Conducting Audit Activities with Data Analytics* | Progress to date   * The project was approved at the 3rd WGBD Meeting in April 2019. * The project was initiated in November 2019 by eight WGBD members and now is in progress.   Action items/Key next items   * The PIDs of the project were approved and experts from participating SAIs of each program are working together to carry out the research. * The research project was divided into four parts and assigned to eight WGBD members. * The research project has made preliminary achievement, which was introduced in 4th WGBD Meeting. * The first draft of the *Guidelines on Conducting Audit Activities with Data Analytics* has been prepared and is now under the review within the working group. The progress will be presented in 5th WGBD Meeting. |
| * Research program on Auditing Technologies Innovation | Progress to date   * The PIDs of the project were approved and Indonesia SAI, as the leading SAI, made a progress report at the 3rd WGBD Meeting in April 2019. * The project was postponed for quality assurance.   Action items/Key next items   * The research project will be completed in 2021. * The extension request has obtained consents by other WGBD members at the early 2020. * The achievement of the project will be presented in 5th WGBD Meeting. |
| * Summarizing the development and application of information technology in conducting audits in various countries over the past 5 years. | Progress to date   * The preliminary questionnaire has been completed.   Action items/Key next items   * The report will be completed in 2021. * The progress of the report will be presented in 5th WGBD Meeting. |
| * 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 and publishing “A summary of the 4th WGBD Meeting” to WGBD members. | Progress to date   * The compilation has been completed. |
| 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 35 members and 5 observers.   Action items/Key next items   * Slovakia, Indonesia joined the working group as full members since September 2020. * Ireland, Bulgaria became observers. |
| * Besides face-to-face meetings, the WGBD encourage all members use information technology (e-mail, online forums, video conferences, et.), to communicate in a timely, efficient and effective manner. | * Ongoing Activities |
| * Encouraging member SAIs to utilize the INTOSAI KSC-IDI Community-Portal to discuss topics of interest and share the relevant knowledge. | * Ongoing Activities |
| * Increasing cooperation with external partners. | Progress to date   * WGBD has strengthened the cooperation with INTOSAI Capacity Building Committee (CBC) to facilitate the capacity building activities concerning Big Data. * WGBD has established a contact mechanism with EUROSAI ITWG to exchange and share research updates in the field of IT audit .   Action items/Key next items   * WGBD plans to invite INTOSAI Development Initiative (IDI) and ISO TC295 to join the WGBD as observers in 2022. |

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. 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-2)