|  |  |
| --- | --- |
|  | 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 |

**Report of the INTOSAI Working Group on IT Audit**

Key to progress indicator colours

**Strategic objectives review report (August 2020)**

| **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. | * 2 non-IFPP documents on Data analytics and Capacity Development support for IT Audits were developed in 2019. * A Roadmap for Development for future GUIDs under 5300 Series (now 5100) completed in 2019. | * + All two projects on developing non-IFPP documents, one pronouncements GUID 5100 and the roadmap document for future GUIDs under WGITA Work Plan 2017-19 successfully completed.   + Under WGITA Work Plan 2020-22, the following non-IFPP documents will be developed under QA level 2:   1. Cyber Security and Data Protection Challenges (Project Lead: SAI Mexico)   2. Audit of IT Management functions including IT Governance, Contract Management and Sustainability (Project Lead: SAI India)   3. Performance Evaluation of IT Systems (Project Lead: SAI Pakistan)   + One project to review of previous work done for their current worthiness has also been taken up. (Project Lead: SAI USA)   + Draft Project Proposals/PID for the Projects has been circulated to WGITA members for concurrence/ suggestions.   + Projects are expected to be completed before the XXIV INCOSAI in 2022.   Action items/Key next items   * + Per Capsulam approval of Project proposals by emails. |
| Non-IFPP documents on the following   * Cyber Security and Data Protection Challenges (Project Lead: SAI Mexico) * Audit of IT Management functions including IT Governance, Contract Management and Sustainability (Project Lead: SAI India) * Performance Evaluation of IT Systems (Project Lead: SAI Pakistan) |
|  | 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 GUID 5101 is being taken up as part of SDP, to be placed before INCOSAI 2022 for approval. | Progress to date   * + GUID 5100 - Guidance on Audit of Information Systems approved in XXIII INCOSAI.   + 1st and 2nd Endorsement Version of GUID 5101 on Information Systems Security Audit discussed by FIPP in their 11th and 12th meeting in June 2019 and December 2019, respectively.   + FIPP suggested to reconsidering the need for retaining GUID 5101 in IFPP or to have a document on IS Security outside the IFPP framework.   + Project Team recommended retaining the GUID 5101 in IFPP and suggested revision of GUID 5101.   + Detailed proposal on the way forward circulated to WGITA members and observers for suggestions/ concurrence on the Project team recommendation.     - Re-draft endorsement version of GUID 5101 by removing overlaps with GUID 5100, so that the document primarily consist of general principles and approaches to address audit of specific Information System Security/Cyber Security management issues.   Action items/Key next items   * Based on the response of members, if needed, constitute a team for development of GUID. * Submit a revised PID to FIPP. * Undertake revision of endorsement version of GUID in line with the IFPP Due Process with a plan to get the document endorsed in 2021 INTOSAI GB. |
| 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   * Project teams specifically created in Work-Plan 2020-22 for maintaining the IT Audit Database (Project Lead: SAI Bhutan) and to conduct Webinars (Project Lead: SAI USA and SAI India). * Project teams have opened CoP and utilizing features like VC for their activities.   Action items/Key next items   * Regular updating and maintenance of WGITA webpage. * Work Plan 2020-22 will emphasise to utilize features like webinars and IT Audit Database in the WGITA website for knowledge dissemination activities. |
| 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) | **Seminar and Webinars**   * WGITA holds Seminars on IT Audit related topics in conjunction with annual meeting of WGITA. * Country paper presentations on IT Audit related topics are integral part of every Annual WGITA meeting. * Project team has been constituted specifically for Quarterly Webinars on IT Audit Topic (Project Lead: SAI USA, SAI India as Co-Lead) * WGITA also encourage members to regularly conduct webinars using the facility available in the INTOSAI Community Portal * iCISA, SAI India designated as one of the Global Training Facility for WGITA | Progress to date   * Due to COVID-19 pandemic, presentation of country papers and IT audit seminar is being planned to be conducted in form of webinars in November 2020 (to be finalised in consultation with SAO Hungary and intimated by October 2020), involving presentation of following:   Country papers:   * Cloud Technology – Risks Assessment and Mitigation (SAI Afghanistan) * Strengthening information security measures of local governments by the Government (SAI Japan) * Data analytics to mitigate risks in the audit of procurement (SAI Malaysia) * Cybersecurity audit of Electronic Banking  and payment methods of the Mexican government financial system (SAI Mexico) * Results from e-Governance projects Pilot Audits (SAI Turkey)   and   * Seminar on “Strengthening Digital Awareness –IT Audit-Learning Audit Guidance”. * Project team constituted for development of Global Curriculum for IT Audit (Project Lead: SAI India)   Action items/Key next items   * Conduct Webinars by end of this year. * Target at least 1st International Training Programme by 2022, once the Curriculum is prepared |
| 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 2022. | Progress to date   * WGITA in collaboration with 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 WGITA-IDI Handbook updated. * US GAO is currently working on revision of Handbook. * Surveyed approximately 30 SAIs to gauge the usage, usefulness, and domain-specific content and for suggestions on improvements. * Team presently comparing structure and content of Handbook to overarching GUID 5100 to maintain consistency of structure, nomenclature, etc. * Team to benchmark Handbook against other relevant guidance, to include the upcoming revision of the IDI Performance Audit Handbook, FISCAM revision, other domain-specific guidance. * Revision of the handbook to be completed by the spring of 2021.   Action items/Key next items   * Follow up the revision exercise. * Being a co-branded product, to follow IDI’s QA protocol for GPGs. |
| Aim for greater cooperation with external stakeholders | Progress to date   * AFROSAI-E, an observer of WGITA, is 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 of WGITA Work Plan 2020-22, namely, development of Guidance on Performance Evaluation of Information Systems and Global curriculum for IT Audit.   Action items/Key next items   * To continue efforts to engage AFROSAI-E 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 |  |
| 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)