Progress Report to KSC  
INTOSAI Working Group on Impact of Science and Technology on Auditing (WGISTA)

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#### **Working Group on Impact of Science and Technology on Auditing**

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# Introduction

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# WGISTA Introduction and Strategic Overview

INTOSAI working Group on Impact of Science and Technology on Auditing is the most recently established among all of the working groups. The creation of WGISTA at INCOSAI 2019 was inspired by the growing realization among the INTOSAI community that the role of science and technology in our public sector auditing profession will significantly reshape our work and approach to work. More specifically, some of the fast emerging technologies like machine learning and artificial intelligence may have material bearing on how we work in the future.

Auditing of governments’ approach to these rapidly evolving technologies in their policies, regulations and other relevant programs requires that SAIs proactively develop and maintain relevant expertise. This also means that SAIs embed science and technology in their workflows to be able to interface with a public sector that is evolving as these technologies evolve. The challenge is not only to develop this expertise but also strive to remain relevant by continuous updates to our skills, tools and methodologies in sync with the public sector.

With this backdrop, INTOSAI has tasked WGISTA to undertake the research and development efforts related to impact of science and technology on auditing within the following broad objectives:

· Work closely within INTOSAI and with key external stakeholders,

· Conduct environmental scanning to identify key issues in science and technology that will affect governments and their auditors,

· Assess and share best practices in auditing governments’ response to developments in science and technology,

· Assess and share best practices in developing and maintaining expertise within SAIs and applying science and technology in their auditing,

· Identify competencies required by SAIs and auditors to incorporate rapid developments in science and technology,

· Strengthen cooperation among SAIs and other relevant entities with a shared interest in this subject matter, and

· Create a list or database of experts or consultants that can be shared and used by INTOSAI members and Regional Organizations.

# Activities

WGISTA is still in its infancy when compared with other working groups, but we have made steady progress since inception. A brief overview of our activities during the year is noted below:

* **Membership recruitment.** Recruitment of members and observers was our priority during this period. Because of the proactive efforts of WGISTA leadership, it now has 17 members and 5 observers. We have tried to ensure that it is a well-represented working group with members from across the globe. We also have made efforts to recruit members from all INTOSAI regions to have a balanced working group.
* **Website.** WGISTA has its own web presence now. The website is hosted by WGISTA chair i.e SAI UAE. The website can be accessed at <https://wgista.saiuae.gov.ae/Pages/default.aspx>
* **Inaugural meeting**. WGISTA has scheduled its inaugural virtual meeting for 16th September, 2020. It was originally planned to be held in April, but because of the COVID-19 situation we were constrained to push it forward and also change it from an in-person meeting to a virtual meeting.
* **Survey of technology capabilities**. WGISTA has undertaken a technology landscape survey of its member SAIs to understand their technology profiles to help our future work at WGISTA. We are consolidating the responses and these will be presented in our inaugural meeting.
* **Plans.** WGISTA has drafted its one-year and two-year rolling plans which would be presented at the inaugural meeting for approval by the WGISTA members.

# Future priorities

Subsequent to the WGISTA inaugural meeting, we would start the implementation of the work plans. We plan to prioritize our work, keeping in view the ToRs of WGISTA.

We also plan to engage with INTOSAI Working Group on Big Data and INTOSAI Working Group on IT Audit to ensure that the work across all of the three groups complements each other's but at the same time with clearly delineated scope of work to avoid duplication of any efforts.

In spirit of knowledge sharing, we plan to publish a report on the results of the questionnaire that we circulated among our WGISTA members. This report is likely to give interesting insights into the technology base and future endeavors of member SAIs related to science and technology.

We also plan to engage with relevant stakeholders on a consistent basis for sharing knowledge and keeping abreast of developments at different levels.

WGISTA will support SAls in understanding the strategic direction of the auditing profession as a result of disruptive technologies and developments in the fields of science and technology and SAIs’ responses to these developments. Some of the key areas of prioritized focus of the WGISTA are Blockchain, Artificial Intelligence, machine learning, data analytics, quantum computing and 5G. ​​

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