



# WGITA WORK PLAN AND ALIGNMENT WITH SDP OF IFPP



# Issues for discussion

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- Strategic Development Plan
  - Guidelines on understanding internal control in an Audit
  - ISSAI 5300
  - ISSAI 5310
- Quality assurance of non-IFPP documents

# Strategic Development Plan 2017-19

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- Strategic Development Plan 2017-19 for INTOSAI Framework for Professional Pronouncements approved at INCOSAI 2016
- SDP has three priorities
  - Priority 1: requires renumbering and relabeling
  - Priority 2: Guidance by 2019 to support ISSAI implementation
  - Priority 3: Work to be taken up after 2019

# Projects in SDP which require WGITA

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- **Under Priority 2 (Guidance by 2019 to support ISSAI implementation)**
  - 2.5 - Consolidated and improved guidance on understanding internal control in an audit
  - 2.8. - Consolidating and aligning guidance on IT audit with ISSAI 100
    - ISSAI 5300
    - 5310



## Project 2.5 – Internal Control

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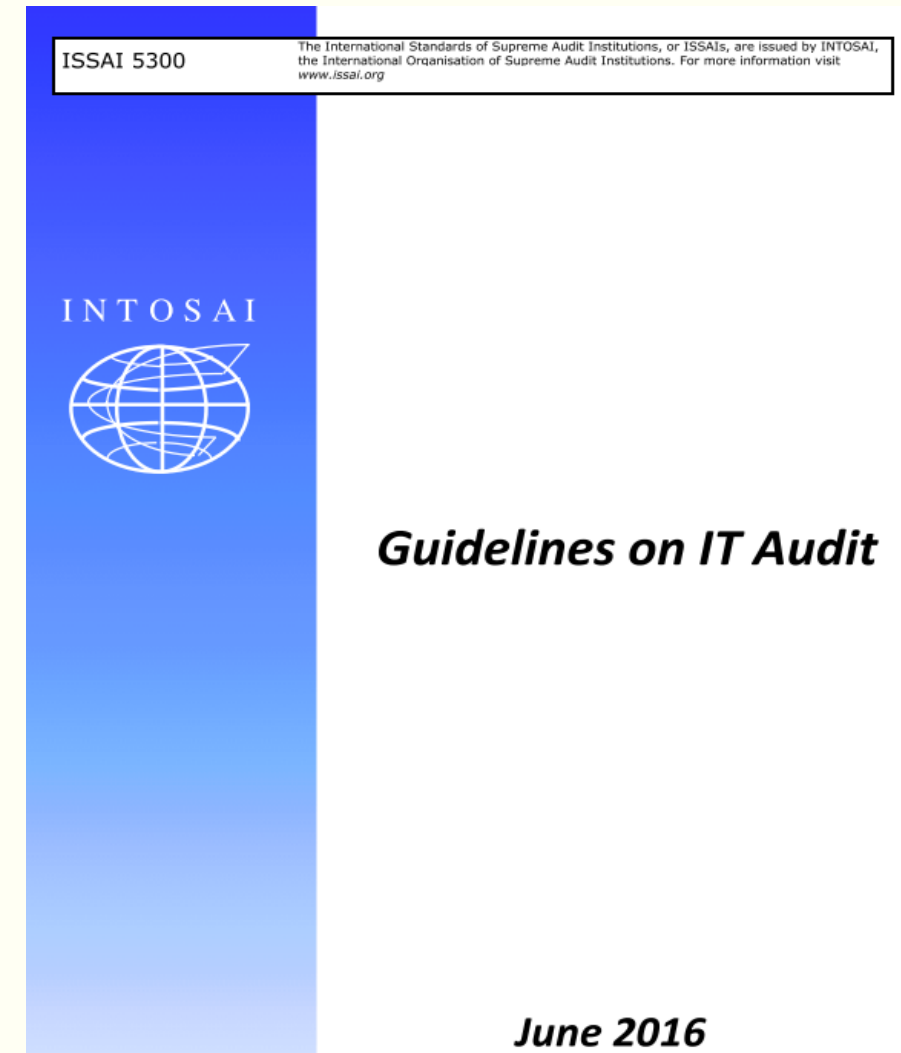
- Led by PSC: Internal Control Subcommittee; WGITA and WGPD desirable to co-opt
- Clarity on role awaited from FIPP
- Our proposal
  - WGITA could co-opt as a project member
  - SAls willing to participate (3-4 members desired);  
experience in internal controls in IT environment desirable

# Project 2.8: Revision of ISSAI 5300

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## Reasons for revision

- ISSAI has Requirements and Explanations – GUID not expected to have requirements
- Clarification needed on how IT Audit relates to requirements of Financial, Performance and Compliance Audits



# Project 2.8: Revision of ISSAI 5300

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- Options

- Agree to revise ISSAI 5300 by including it in WGITA Work Plan
- Defer revision of ISSAI 5300 to SDP 2020-22 and WGITA 2020-22 Work Plan as
  - ISSAI 5300 was approved only in 2016
  - WGITA Work Plan already approved and SAls have committed resources

# Requirements for ISSAI 5300 revision

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- ISSUE – 1 (On “shall” statements to be removed)
  - May not be difficult
- ISSUE – 2 (On links with PA, FA and CA)
  - Remove all references that tend to make IT Audit a stand-alone discipline. IT Audit to be described as a method of auditing in IT environment
  - Require revisiting 5300– Sections on planning of IT Audits, developing strategic plans, etc. (Sections 9, 10, 11, and 12)
  - Section 14 to be reviewed and strengthened
- May have to co-opt FAAS, CAS and PAS



# Project 2.8: Revision of ISSAI 5300

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- Our Proposal
  - Not take up revision now
  - May defer revision to 2020-22 Work Plan

## Project 2.8: Revision of ISSAI 5310

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- Included in WGITA Work Plan of 2017-19
- SAI India as Project Leader already presented Project report

# Quality assurance of non-IFPP documents

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- Three levels of quality assurance for public goods
  - Level 1: Subjected to quality assurance processes broadly equivalent to INTOSAI Due Process, including public exposure
  - Level 2: Subjected to more limited but still extensive quality assurance process, such as piloting/testing/comments by/from stakeholders outside body or working group responsible for development
  - Level 3: Subjected to rigorous quality control measures within body or working group responsible for development

# Quality assurance of non-IFPP documents

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- Quality Assurance (QA) statement to include a revision or expiry clause
- QA statement under signature of Goal chairs
- Applicable to all new public goods published on or after 1<sup>st</sup> December 2017

