

# Briefing of INTOSAI WGBD during the 26<sup>th</sup> meeting of INTOSAI WGITA

## 1. Introduction

Government auditing experienced fast development in recent years and there is growing expectation that government auditing will increase its role in promoting good governance. In 2013, the XXI INTOSAI adopted the *Beijing Declaration* calling on SAIs to “drive forward good governance nationally and globally in accordance with their respective mandates and legislative frameworks”. In 2014, the *UN General Assembly adopted Resolution A/69/228* recognized fully the unique and important role of supreme audit institutions (SAIs) in “Promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration.”

The global availability of information and the advent of improved information technologies have given rise to the universal question as to how to seize new opportunities, adopt a shared, inclusive and successful approach to cope with national and global governance challenges, and implement the 2030 Agenda. Within the INTOSAI community, it is a common view that SAIs have a key role to play in promoting harmonious and inclusive societies for sustainable development, and in following up and reviewing the implementation of commitments on sustainable development in their own countries. In fact, one of the themes the XXII INCOSAI will discuss this year in Abu Dhabi will be "*How INTOSAI can contribute to the UN 2030 Agenda including good governance in order to strengthen the fight against corruption?*"

Facing these new issues and new challenges of realizing the common vision of good governance and sustainable development, SAIs must innovate in audit methodologies, and reach out to a much bigger audit scope covering areas such as the implementation and performance of national strategies and policies on sustainable development, the weaknesses and risks in the economy and the society, the allocation and effectiveness of public funds and resources, and the disposition and operation of public policy.

The audit profession relies heavily on data, and many SAIs have realized better audit results by using big data. Big data is transforming the way audits are conducted, but also posing a major challenge to existing standards and training as well as systems and processes. In a big data world, there is an almost limitless supply of information, which may be equally relevant to an auditor. The whole INTOSAI Community attached great importance to this issue and believed that significant changes in audit approaches are needed to take advantage of the new environment. In practice, big data is not the same as information technology, though data analytics is also being discussed in the IT audit field, we feel there is a need to discuss this issue from a perspective beyond pure technology. The big data issue has been a discussion theme at many recent INTOSAI-related events and represents the beginning of an expanding effort to share knowledge and experiences on data and foresight in our work as SAIs.

In September, 2016, the 8th meeting of INTOSAI's Committee on Knowledge Sharing and Knowledge Services, approved the proposal to establish a Working Group on Big Data, with SAI of China as Chair and SAI of the United States as Vice Chair. The 68th INTOSAI Governing

Board and 22nd General Assembly approved the motion made by the Chair of KSC. The new Working Group will strive to innovate within the INTOSAI community in order to promote good governance and SAIs' abilities to review Sustainable Development for the UN 2030 agenda.

## **2. Membership**

Currently the working group has 17 members, which are Austria • Bangladesh • Bhutan • Brazil • Denmark • Ecuador • Finland • India • Indonesia • Mexico • Netherlands • New Zealand • Norway • Pakistan • Russian Federation • Thailand • United Kingdom and one observer Estonia.

## **3. First working group meeting**

The INTOSAI WGBD held its first meeting on 18-19 April, 2017 at CNAO's Audit Academy. 49 participants from 18 SAIs took part in this meeting. During the meeting most of the participants shared their experience in big data analytics in their respective countries.

The Terms of reference and Working Plan 2017-2017 were approved during the meeting.

The strategic goals of INTOSAI WGDB are as below:

- Identify the opportunities and challenges that SAIs are facing in a big data world to provide recommendations to SAIs.
- Summarize the know-how, experiences and good practices concerning big data assisted audit, to help SAIs boost relevant skills.
- Develop guidelines and research reports, to share knowledge and support capacity building activities in big data assisted audit.
- Strengthen bilateral, regional and INTOSAI-wide cooperation among SAIs in big data assisted audit.